Joint Validation & Verification Report For Carbonsafe Carbon Farming Project – South Bulgaria

Earthood

KEY PROJECT INFORMATION	
Report ID	CSP.JVV.25.012 (1)
Project Title	**Carbonsafe Carbon Farming Project – South Bulgaria**
Project ID	CSBG-BG-S
Sectoral Scope	UNFCCC 15 – Agriculture Technical Area 15.1
Project Start Date	17 January 2023
Crediting period	2023 - 2063
Monitoring Period	23 March 2024 to 15 May 2025
Date of issue	05 August 2026
Version of this document	v1.1
Methodology applied	Methodology for Improving and Reporting the Level of Sequestered Carbon in the Soil in the Agricultural Sector, Version 3.1/22.08.25
Standard	Balkan Carbon Credit Standard (BCCS)
Net amount of GHG removed (t CO2 eq)	423,411
Gross amount of removed GHG emissions (t CO2)	537,445
Net SOC Change (t C)	146,555

Total buffer allocation (t CO2 eq)	21,162	
Client	CARBONSAFE JSC	
Prepared by	Earthood Services Limited	
Contact	Unit No. 402 and 403, 4th Floor, Tower A, Picasso Centre, Golf Course Extension Road, Sector 61, Gurugram, Haryana-122098 Website: www.earthood.in Email: info@earthood.in	
Approved by	Dr. Kaviraj Singh	
Work carried out by	Team Leader	Dr. Sadaf Nazneen
	Technical Area Expert (15.1)	Dr. Nepolion Borah
	Validator & Verifier	Anagha Biju
	Validator & Verifier (Trainee)	Nisha Rawat
	GIS Expert	Atulya Dhar
	Technical Reviewer	Ashok Kumar Gautam
	Technical Area Expert (15.1) to TR	Dr. Sugandha

Summary of the Validation and Verification Conclusion
• Earthood Services Limited (Earthood) conducted the validation and verification of the grouped project activity "Carbonsafe Carbon Farming Project – South Bulgaria" in accordance with the requirements of the Balkan Carbon Credit Standard (BCCS) /4/, the Balkan Carbon Credit Registry (BCCR) /109/, and the approved methodology "Methodology for Improving and Reporting the Level of Sequestered Carbon in the Soil in the Agricultural Sector," Version 3.1 dated 22 August 2025 /7/. The project activity is a grouped soil carbon sequestration initiative implemented by Carbonsafe JSC within the South Region of Bulgaria under UNFCCC Sectoral Scope 15 – Agriculture. The project aims to generate verified carbon removal credits through measurable increases in Soil Organic Carbon (SOC) resulting from the implementation of regenerative agricultural practices including reduced tillage, cover cropping, crop diversification, residue retention, optimized nutrient management, and application of organic soil improvement measures /1//2/. These practices are implemented voluntarily by participating farmers across eighteen farms and group farms and are supported by Carbonsafe JSC through agronomic guidance, monitoring systems, and access to carbon finance mechanisms. • The validation assessment was conducted based on the Project Design Document (PDD), Version 2.0 dated 31 July 2026 /1/, supporting legal and technical documentation, GIS boundary and farm polygon records /62//63//82/, soil sampling protocols /11/, laboratory reports /25//26/, stakeholder engagement records /8//66/, carbon accounting files /93//94//95/, and associated project procedures submitted by Carbonsafe JSC. The verification assessment covered the monitoring period from 23 March 2024 to 15 May 2025 and was based on Monitoring Report (MR) Version 2.0 dated 31 July 2026 /2/, together with Annexes I–V /3/ and associated monitoring evidence and greenhouse gas accounting documentation /93//94//95/. Earthood conducted both assessments in accordance with applicable BCCS standards /4/, methodologies /7/, procedures /9//10//11/, guidance documents, Earthood's accredited quality management system, and ISO 14064 principles /107/. • The project applies a structured Monitoring, Reporting and Verification (MRV) framework combining geo-referenced field registration, baseline and repeat soil sampling /11/, chain-of-custody procedures /2/, accredited laboratory analysis /16//17//25//26/, GIS integration, centralized data management, and conservative greenhouse gas accounting procedures /93//94//95/. Soil samples are collected from participating plots at standardized depth intervals of 0–30 cm, 30–60 cm, and 60–90 cm using geo-referenced sampling procedures and are analyzed using internationally recognized laboratory methods to quantify changes in Soil Organic Carbon stocks over time /11/. Based on laboratory analyses and field-level agronomic data, project-specific recommendations are developed and provided to participating farmers to improve soil health, optimize agricultural practices, and enhance long-term carbon sequestration potential /97/. The validation and verification teams reviewed the project's MRV systems /44/, monitoring procedures /2/, geo-referenced sampling framework /78/, chain-of-custody controls /2/, data management systems /84-92/, and laboratory arrangements /16//17/ and confirmed that the project applies a robust, traceable, and conservative monitoring framework consistent with the approved methodology /7/ and BCCS requirements /4/.

- Earthood applied a risk-based assessment approach during both validation and verification activities in order to evaluate all material aspects of the project, including project eligibility, additionality, baseline characterization, applicability of the methodology, monitoring arrangements, quantification procedures, permanence and reversal risk management, leakage assessment /36//37/, stakeholder safeguards, benefit-sharing mechanisms, registry controls, and greenhouse gas accounting systems. The assessment activities included detailed desk review of project documentation, independent recalculation of greenhouse gas removals, cross-checking of monitoring data against source records, review of geo-referenced soil sampling procedures /11//78/, accredited laboratory analyses /16//17//25//26/, agronomic recommendations /97/, technological maps /125//133//138//146//157//166//177//187//198//210//220//230//239//249//260//269//278//287//297//307//318/, GIS datasets /62//63//110-116/, and traceability controls maintained within the ISACO2 platform /84-92/. The assessment additionally included on-site inspections conducted in Plovdiv, Chernomorests/Tvarditsa, Simeonovo and Elhovo, Bulgaria, and field visits to representative participating farms from 26 January 2026 to 30 January 2026 /108/, during which the assessment team reviewed field conditions, monitoring records, laboratory traceability systems, and conducted interviews with project management personnel, technical experts, and participating farmers. Attendance records and completed interview questionnaires formed part of the objective evidence reviewed during the assessment process /108/.
- The validation and verification assessments confirmed that participating farms implemented eligible regenerative agricultural practices including reduced tillage, crop diversification, residue retention, optimized nutrient management, and application of organic soil improvement measures during the monitoring period /108//97//2/. Changes in Soil Organic Carbon stocks were quantified through direct annual measure–remeasure procedures using geo-referenced soil sampling supported by accredited laboratory analysis and conservative greenhouse gas accounting methodologies. Based on the verified calculations and monitoring evidence reviewed, the project achieved total verified net greenhouse gas removals of 423,411 tCO_2e during the monitoring period from 23 March 2024 to 15 May 2025. In accordance with the project's staged issuance mechanism, reserve framework, permanence provisions, uncertainty deductions, and project-wide buffer requirements, 105,827 verified carbon removal credits are eligible for issuance during the current issuance cycle /2/, while the remaining verified removals are retained within the reserve and buffer structure for future monitoring and permanence assurance.
- During the validation and verification processes, Earthood assessed all material assertions within the PDD /1/, Monitoring Report /2/, and supporting documentation. Cross-checks were performed between source documents, field observations /108/, interview responses /108/, laboratory analyses /25//26/, GIS records /62//63/, monitoring datasets /93//94//95/, and independent technical assessments. Where issues requiring clarification or correction were identified, Clarification Requests (CLs) and Corrective Action Requests (CARs) were raised and formally communicated to the project proponent. Revised documentation, additional evidence, and corrective responses submitted by Carbonsafe JSC were reviewed by the assessment team until

all findings were satisfactorily resolved and formally closed prior to issuance of the final validation and verification conclusions. The assessment confirmed that the monitoring and reporting activities were implemented consistently with the approved Monitoring, Reporting and Verification (MRV) protocol /44/, validated Project Design Document /1/, approved methodology /7/, and applicable BCCS and BCCR requirements /4/.

- Based on the evidence reviewed and the procedures performed during the validation and verification assessments, Earthood obtained sufficient and appropriate evidence to conclude, at a reasonable level of assurance, that the "Carbonsafe Carbon Farming Project – South Bulgaria" has been designed, implemented, monitored, and quantified in accordance with all applicable requirements of the Balkan Carbon Credit Standard (BCCS) /4/, Balkan Carbon Credit Registry (BCCR) /109/, Project Design Document /1/, and approved methodology /7/. Earthood further concludes that the project demonstrates a credible implementation model, a scientifically robust and traceable MRV framework, and a conservative approach to the quantification and issuance of carbon removals. In Earthood's opinion, the reported net greenhouse gas removals of 423,411 tCO_2e for the monitoring period are fairly stated, free from material misstatement, and supported by sufficient and appropriate evidence. Accordingly, the project is recommended for registration under the Balkan Carbon Credit Standard, and 105,827 verified carbon removal credits are confirmed as eligible for issuance under the Balkan Carbon Credit Registry for the current issuance cycle.
- 317,584 verified carbon removal credits (representing 75% of the Net Amount of GHG Removed Carbon Dioxide (tCO_2 eq)) are retained in the sub-project reserve and are not eligible for issuance at this time. Release of these reserved credits under the Balkan Carbon Credit Registry is subject to satisfaction of the conditions set out in Section 5.1.2 (Conditions for Release of Reserved Credits) of the Issuance Policy /117/.

Summary of the Validation and Verification Conclusion

The grouped project activity "Carbonsafe Carbon Farming Project – South Bulgaria" is a soil carbon sequestration initiative implemented by Carbonsafe JSC in Southern Bulgaria under the Balkan Carbon Credit Standard (BCCS) /4/. The project applies the approved methodology "Methodology for Improving and Reporting the Level of Sequestered Carbon in the Soil in the Agricultural Sector," Version 3.1 dated 22 August 2025 /7/, and aims to generate verified carbon removal credits through measurable increases in Soil Organic Carbon (SOC) resulting from implementation of regenerative agricultural practices including reduced tillage, cover cropping, crop diversification, optimized nutrient management, and residue management /2//108/. The project is supported by a structured Monitoring, Reporting and Verification (MRV) system incorporating geo-referenced soil sampling, accredited laboratory analysis, GIS integration, and centralized data management.

Earthood Services Limited (Earthood) conducted the independent validation and verification of the project in accordance with the requirements of the Balkan Carbon Credit Standard (BCCS) /4/, Balkan Carbon Credit Registry (BCCR) /109/, approved methodology /7/, and applicable ISO 14064 principles /107/. The validation assessment was based on the Project Design Document (PDD) Version 2.0 dated 31 July 2026 /1/, while the verification assessment covered the monitoring period from 23 March 2024 to 15 May 2025 based on Monitoring Report (MR) Version

2.0 dated 31 July 2026 /2/ and associated supporting evidence. The assessment activities included detailed document review, independent recalculation of greenhouse gas removals, evaluation of monitoring systems /44/, review of geo-referenced soil sampling records /78/, accredited laboratory analyses /25//26/, GIS datasets /62//63/, agronomic documentation /97/, and on-site inspections and interviews with project personnel and participating farmers /108/.

The validation and verification assessments confirmed that participating farms implemented eligible regenerative agricultural practices and that changes in Soil Organic Carbon stocks were quantified through direct annual measure–remeasure procedures supported by geo-referenced soil sampling and accredited laboratory analysis. Earthood applied a risk-based assessment approach to evaluate project eligibility, additionality, baseline characterization, monitoring arrangements, quantification methods, permanence provisions, leakage assessment, stakeholder safeguards, and greenhouse gas accounting systems. All Clarification Requests (CLs) and Corrective Action Requests (CARs) identified during the assessment process were satisfactorily resolved prior to completion of the validation and verification activities.

Based on the evidence reviewed and procedures performed, Earthood obtained sufficient and appropriate evidence to conclude, at a reasonable level of assurance, that the "Carbonsafe Carbon Farming Project – South Bulgaria" has been designed, implemented, monitored, and quantified in accordance with the requirements of the Balkan Carbon Credit Standard (BCCS) /4/, Balkan Carbon Credit Registry (BCCR) /109/, Project Design Document /1/, and approved methodology /7/. The verification confirmed total verified net greenhouse gas removals of 423,411 tCO_2e during the monitoring period from 23 March 2024 to 15 May 2025 /2//93-95/. In accordance with the project's staged issuance mechanism and permanence provisions, 105,827 verified carbon removal credits are eligible for issuance under the Balkan Carbon Credit Registry during the current issuance cycle. The remaining 317,584 verified carbon removal credits, representing 75% of the Net Amount of GHG Removed Carbon Dioxide, are retained in the sub-project reserve. These reserved credits may be released and become eligible for issuance under the Balkan Carbon Credit Registry upon satisfaction of the conditions set out in Section 5.1.2 (Conditions for Release of Reserved Credits) of the Issuance Policy /117/.

In Earthood's opinion, the reported greenhouse gas removals are fairly stated, free from material misstatement, and supported by sufficient and appropriate evidence.

1.0 Introduction

Carbonsafe JSC contracted Earthood Services Limited (hereinafter referred to as "Earthood") to carry out the joint validation and verification of the grouped project activity "Carbonsafe Carbon Farming Project – South Bulgaria" implemented in the South Region of Bulgaria under the Balkan Carbon Credit Standard (BCCS) /4/. The project applies the approved methodology "Methodology for Improving and Reporting the Level of Sequestered Carbon in the Soil in the Agricultural Sector" (CSBG-AGRI Version 3.1 dated 22 August 2025) /7/ and aims to generate verified carbon removal credits through measurable increases in Soil Organic Carbon (SOC) resulting from implementation of regenerative agricultural practices including reduced tillage, crop diversification, cover cropping, optimized nutrient management, and improved residue management /1//2/.

The project follows a structured Monitoring, Reporting and Verification (MRV) framework that combines georeferenced field registration /44/, baseline and repeat soil sampling /11/, accredited laboratory analysis /16//17/, GIS integration /62//63/, chain-of-custody procedures, and centralized data management through the ISACO2 platform /84-92/. Participating farmers voluntarily implement regenerative agricultural practices and receive agronomic support, monitoring services, and access to carbon finance mechanisms through the project.

This report summarizes the results and conclusions of the joint validation and verification assessment conducted by Earthood as part of the project registration and issuance process under the Balkan Carbon Credit Registry (BCCR) /109/. The assessment included detailed review of the Project Design Document (PDD) /1/, Monitoring Report (MR) /2/, supporting technical documentation, GIS records, laboratory reports /16//17/, monitoring calculations /93//94//95/, stakeholder engagement records /8//66/, and environmental and social safeguard procedures. The assessment additionally included on-site inspections, field visits, interviews with project personnel and participating farmers, and independent cross-checking of monitoring data against source records and field observations /108/.

Earthood confirms that the joint validation and verification was conducted by a competent and impartial assessment team in accordance with Earthood's accredited Quality Management System (QMS), applicable ISO 14064 principles /107/, and the requirements governing Validation and Verification Bodies (VVBs). Earthood further confirms that the assessment team was free from any conflict of interest related to the project activity or project proponent. Based on the evidence obtained through document review, site inspections, interviews /108/, technical assessment, and resolution of audit findings, Earthood formed an independent conclusion regarding the project's conformity with the applicable requirements of the Balkan Carbon Credit Standard (BCCS) /4/, Balkan Carbon Credit Registry (BCCR) /109/, Project Design Document /1/, and approved methodology /7/.

1.1 Objectives

The objective of the joint validation and verification was to conduct an independent third-party assessment of the "Carbonsafe Carbon Farming Project – South Bulgaria" in order to determine whether the project design, implementation framework, Monitoring, Reporting and Verification (MRV) system, and monitored greenhouse gas removals conform to the applicable requirements of the Balkan Carbon Credit Standard (BCCS) /4/, Balkan Carbon Credit Registry (BCCR) /109/, and the approved methodology "Methodology for Improving and Reporting the Level of Sequestered Carbon in the Soil in the Agricultural Sector" /7/.

The assessment included evaluation of the Project Design Document (PDD) Version 2.0 dated 31 July 2026 /1/ and Monitoring Report (MR) Version 2.0 dated 31 July 2026 /2/ covering the monitoring period from 23 March 2024 to 15 May 2025. The assessment team evaluated project eligibility, additionality, baseline characterization, methodology applicability, monitoring procedures, greenhouse gas quantification methods, permanence and reversal risk management, leakage assessment, stakeholder safeguards, environmental and social safeguards, and registry and issuance controls. Particular attention was given to the adequacy of the project's MRV framework, including georeferenced soil sampling procedures /11//78/, accredited laboratory analyses /16//17/, chain-of-custody systems /44/, GIS management /62//63/, calculation procedures /93//94//95/, and traceability of monitoring data within the ISACO2 platform /84-92/.

In particular, the objectives of the joint validation and verification were to determine whether:

- the project complies with all applicable requirements of the Balkan Carbon Credit Standard (BCCS) /4/, Balkan Carbon Credit Registry (BCCR) /109/, and associated procedures, and guidance documents /9-11/;
- the project correctly applies the approved methodology "Methodology for Improving and Reporting the Level of Sequestered Carbon in the Soil in the Agricultural Sector," /7/ including all requirements relating to eligibility, additionality, monitoring, quantification, uncertainty management, permanence, and leakage;
- the Monitoring, Reporting and Verification (MRV) system and associated procedures are capable of generating transparent, conservative, accurate, and verifiable greenhouse gas removal data /44/;
- the assumptions, monitoring approaches, and greenhouse gas calculations are reasonable, consistent, and supported by sufficient and appropriate evidence; and
- the reported greenhouse gas removals are complete, accurate, transparent, free from material misstatement, and consistent with the Project Design Document /1/ and approved methodology /7/.

To achieve these objectives, Earthood assigned a multidisciplinary validation team with expertise in agriculture, soil carbon accounting, GIS, and greenhouse gas validation. The team conducted a detailed desk review, on-site assessment, interviews, and technical evaluations in accordance with Earthood's Quality Management System and the applicable requirements for Validation and Verification Bodies (VVBs). The validation represents an independent and objective assessment intended to establish whether the project is suitable for registration under the Balkan Carbon Credit Standard /4/.

1.2 Scope and Criteria

The scope of the joint validation and verification assignment included an independent and objective assessment of the Project Design Document (PDD) /1/, the Monitoring Report (MR) /2/, and supporting documentation submitted by Carbonsafe JSC for the grouped project activity "Carbonsafe Carbon Farming Project – South Bulgaria." The assessment covered the project design, MRV system, implementation of regenerative agricultural practices, greenhouse gas quantification procedures, monitoring records, and reported greenhouse gas removals for the monitoring period from 23 March 2024 to 15 May 2025.

The assessment team reviewed the project documentation and supporting evidence against the applicable requirements of the Balkan Carbon Credit Standard (BCCS) /4/, Balkan Carbon Credit Registry (BCCR) /109/, the approved methodology "Methodology for Improving and Reporting the Level of Sequestered Carbon in the Soil in the Agricultural Sector" (Version 3.1 dated 22 August

2025) /7/, and applicable ISO 14064 principles /107/. The assessment included reviews of soil sampling procedures, laboratory analyses, GIS datasets, monitoring calculations, stakeholder safeguards, and registry controls.

The assessment team applied a risk-based validation and verification approach focusing on significant risks related to project eligibility, additionality, monitoring arrangements, greenhouse gas quantification, permanence, leakage, uncertainty management, and issuance of carbon removal credits. The scope of the assignment was to assess the claims, assumptions, monitoring procedures, and greenhouse gas calculations presented in the project documentation against the applicable BCCS requirements, approved methodology, and associated project procedures to determine whether the project is capable of generating real, measurable, additional, and verifiable greenhouse gas removals eligible for registration and issuance under the Balkan Carbon Credit Registry.

1.3 Reasonableness of Assumptions and Level of Assurance

☒ Reasonable Level of assurance

☐ Limited Level of assurance

This joint validation and verification was conducted at a reasonable level of assurance, which provides a high degree of confidence that the PDD, MR and supporting documentation are free from material misstatements and that any significant discrepancies were identified and addressed during the assessment.

Earthood obtained sufficient and appropriate evidence through document review, risk assessment, on-site inspections, interviews, and independent technical checks. Key assumptions related to project eligibility, additionality, soil sampling, quantification, permanence, and leakage were evaluated for consistency with the approved methodology and applicable BCCS requirements.

Clarification Requests and Corrective Action Requests were raised where additional information or corrective action was needed, and all findings were satisfactorily resolved prior to issuance of this report. The on-site audit confirmed that the procedures described in the PDD were effectively implemented and supported by objective evidence.

Based on the evidence reviewed, Earthood concludes that the assumptions used in the project are reasonable and that the Monitoring, Reporting and Verification (MRV) system generates accurate, complete, and verifiable data on soil organic carbon removals.

1.4 Audit Team Composition

The validation assessment was led by Sadaf Nazneen, who served as Team Leader. Nepolion Borah served as the Technical Area Expert for Technical Area 15.1 (Agriculture, Forestry and Other Land Use). Additional technical support was provided by Anagha Biju, Nisha Rawat, and Atulya Dhar. Collectively, the assessment team possessed the necessary competence in soil carbon accounting, regenerative agriculture, geographic information systems (GIS), and ISO-based validation and verification methodologies to conduct the audit in accordance with the requirements of the Balkan Carbon Credit Standard (BCCS) /04/, and the applied methodology /07/. In accordance with Earthood's Quality Management System (QMS), the final validation opinion and report were subjected to an independent technical review to confirm the adequacy of the evidence obtained, the appropriateness of the conclusions reached, and compliance with internal quality control procedures.

Roles allocated to the assessment team

Role	Name	Nature of involvement				
		Desk Review	On Site Visit	Reporting	Supervision	Technical Review
Team Leader	Dr. Sadaf Nazneen	Y	Y	Y	Y	N
TA Expert (15.1)	Dr. Nepolion Borah	Y	Y	Y	Y	N
Validator and Verifier	Anagha Biju	Y	N	Y	N	N
Validator and Verifier (Trainee)	Nisha Rawat	Y	N	Y	N	N
GIS Expert	Atulya Dhar	Y	N	Y	N	N

Roles allocated to the Technical Review team

Technical Reviewer and Approver of the Joint Validation and Verification Report

No	Role	Type of Resource	Last Name	First Name	Affiliation (e.g., name of central or other office of VVB or outsourced entity)
1.	Technical Reviewer	IR	Gautam	Ashok Kumar	Central Office
2.	TA Expert to TR	IR		Sugandha	Central Office
3.	Approver	IR	Singh	Kaviraj	Central Office

2.0 Validation and Verification Process

The joint validation and verification process was conducted through a systematic and risk-based assessment of the PDD and all supporting documentation submitted by Carbonsafe JSC. The assessment included a detailed review of project records, on-site inspections, interviews with project representatives and participating farmers, sampling and cross-checking of key documents, and follow-up evaluation of responses to audit findings. These activities were designed to obtain sufficient and appropriate evidence to determine whether the project has been developed in accordance with the applicable requirements of the Balkan Carbon Credit Standard (BCCS) /4/ and the methodology /7/.

The validation team evaluated all material aspects of the project, including project eligibility, additionality, baseline characterization, monitoring arrangements, quantification methods, permanence and reversal risk management, leakage assessment, and stakeholder safeguards. The assessment focused on establishing a clear and traceable audit trail from farmer contracts and eligibility records through georeferenced field boundaries, soil sampling and chain-of-custody procedures, laboratory analyses, data management systems, and the calculation of soil organic carbon removals.

All issues identified during the assessment were communicated to the project proponent as audit findings and were reviewed until satisfactory evidence was provided to demonstrate full conformity with the applicable requirements. The validation was performed in accordance with Earthood's Quality Management System (QMS), which is aligned with the principles and requirements of ISO 14064 /107/ and the governing rules for VVBs. The principal validation activities carried out during the assessment are summarized in the following sections.

2.1 Desk Review

The validation of the Carbonsafe Carbon Farming Project – South Bulgaria was performed primarily through a detailed review of the PDD /1/, MR /2/, and the associated supporting documentation, as listed in Appendix 2. The assessment team cross-checked the information presented in the PDD and MR through desk review, on-site verification, and interviews, in accordance with the requirements of the Balkan Carbon Credit Standard (BCCS) /4/ and the approved methodology, "Methodology for Improving and Reporting the Level of Sequestered Carbon in the Soil in the Agricultural Sector" /7/.

Additional cross-checks were carried out using independent sources of information, where relevant, to confirm the accuracy and consistency of the project documentation. Compliance with applicable national laws and regulations /18-24/, including land use and contractual arrangements with participating farmers /120//141//152//163//173//193//205//226/, was also reviewed as part of the assessment.

The document review included the following activities:

- Review of the PDD /1/, MR /2/, and supporting evidence to assess the completeness, consistency, and transparency of the information provided.

- Review of eligibility screening records /119//130//140//151//162//172//204//225/, farmer contracts /120//141//152//163//173//193//205//226/, land ownership and registration and land parcel documents /323-343/ of all participating farms, and GIS data defining the project boundary /62//63//82/.
- Review of the monitoring plan, sampling procedures, laboratory protocols /25/, and associated methodological tools /7/.
- Review of soil sampling records, chain-of-custody documentation /44/, and accredited laboratory reports /16//17//25//26/.
- Review of data management procedures and the systems used to collect, store, process, and report project data /84-92/.
- Review of carbon quantification files, assumptions, and calculations used to estimate soil organic carbon removals /93//94//95/.
- Review of risk assessment documents /28//29/, stakeholder engagement records /8//66/, grievance procedures /103//104/, and benefit-sharing arrangements /77/.

Through this document review, the assessment team verified that the project documentation was complete and that the methods and procedures described in the PDD are adequate to generate accurate, consistent, and verifiable data for the quantification of carbon removals.

2.2 Site Visits

The on-site validation was conducted in Bulgaria from 26 January 2026 to 30 January 2026 (inclusive of both dates) by the Earthood assessment team, in accordance with the approved audit plan and the requirements of the Balkan Carbon Credit Standard (BCCS) /4/. The audit team was accompanied throughout the site visit by representatives of Carbonsafe JSC and relevant project stakeholders. The site visit was planned and executed to verify the practical implementation of the systems and procedures described in the PDD, including farmer enrollment, field boundary management, soil sampling, laboratory analysis, data management, and implementation of regenerative agricultural practices.

Sl. No.	Interviewee Name	Affiliation	Date	Subject	Team Members
1	Chavdar Marinov	Carbonsafe	26/01/2026	Project Proponent	Sadaf Nazneen
2	Denitsa Kirova	Carbonsafe	26/01/2026	Project Proponent	Sadaf Nazneen
3	Konstantina Semerdzhieva	Carbonsafe	26/01/2026	Project Proponent	Sadaf Nazneen

4	Dobromir Kasabov	Carbonsafe	26/01/2026	Project Proponent	Sadaf Nazneen
5	Tanya Asenova	Carbonsafe	26/01/2026	Project Proponent	Sadaf Nazneen
6	Lyudmila Aleksandrova	Carbonsafe	26/01/2026	Project Proponent	Sadaf Nazneen
7	Vanya Chavdarova	Carbonsafe	26/01/2026	Project Proponent	Sadaf Nazneen
8	Sanya Panova	Carbonsafe	26/01/2026	Project Proponent	Sadaf Nazneen
9	Hristo Nikolov	Adviser AG (Consultant)	26/01/2026	Stakeholder Interview	Sadaf Nazneen
10	Valeri Mollov	AGViser- QA Manager	26/01/2026	Stakeholder Interview	Sadaf Nazneen
11	Petya Dimitrova	AGViser- Lab head	26/01/2026	Stakeholder Interview	Sadaf Nazneen
12	Veronika Staeva	AGViser- Chemist	26/01/2026	Stakeholder Interview	Sadaf Nazneen
13	Petar Hristov	AGViser- Head of Sampling	26/01/2026	Stakeholder Interview	Sadaf Nazneen
14	Hristo Nikolov	AGViser CEO	30/01/2026	Stakeholder Interview	Sadaf Nazneen
15	Agriink EOOD	Farm owner	27/01/2026	Farmer Interview	Sadaf Nazneen
16	Agroterra EOOD	Farm owner	27/01/2026	Farmer Interview	Sadaf Nazneen
17	ET-Stozher -Stoyan Stoyanov	Farm owner	28/01/2026	Farmer Interview	Sadaf Nazneen
18	Insekta-2000 OOD	Farm owner	28/01/2026	Farmer Interview	Sadaf Nazneen
19	Kurtev Group OOD/BG21	Farm owner	29/01/2026	Farmer Interview	Sadaf Nazneen

20	ZP Boris Emilov Yotin, Boris Emilov Yotin	Farm owner	29/01/2026	Farmer Interview	Sadaf Nazneen

2.2.1 Opening Meeting

An opening meeting was held on 26 January 2026 with representatives of Carbonsafe JSC, including senior management and technical personnel. The purpose of the meeting was to confirm the objectives, scope, audit methodology, and schedule of the joint validation and verification. During the meeting, the assessment team reviewed the project organizational structure, ownership arrangements, and the roles and responsibilities of Carbonsafe JSC and participating farmers. The team also examined the procedures for project registration and monitoring, georeferenced soil sampling protocols, accredited laboratory results for soil organic carbon and nutrient analyses, and the agronomic recommendations developed for participating farms based on these analyses.

2.2.2 Sampling Plan for On-Site Inspection

The project included 437 plots across 18 participating farms within the South Region of Bulgaria. To ensure that the site visit provided sufficient and representative evidence while maintaining audit efficiency, Earthood developed a project-specific sampling plan in accordance with ISO 14064-3 and Earthood's internal sampling procedures/107/

Using the Raosoft sample size calculator and applying a 90% confidence level and 30% precision, a sample of 08 representative plots was selected for detailed review during the site visit, along with 02 additional buffer plots to account for any unavailability of the initially chosen farmers. The sampled farms were selected to represent differences in farm size, crop types, geographic distribution, and management practices. Where appropriate, the sampling plan was adjusted based on risks identified during the audit to focus on areas with the highest potential for material discrepancies.

At each sampled farm, the assessment team reviewed farmer contracts, land ownership or lease documents, GIS boundaries, soil sampling and chain-of-custody records, laboratory reports, agronomic recommendations, and evidence of implemented regenerative agricultural practices. Information obtained through field observations and farmer interviews was considered together with documentary evidence in forming the validation conclusion.

2.2.3 Field Inspections

Field inspections were conducted at selected participating farms to confirm that the agricultural practices described in the PDD, such as reduced tillage, cover cropping, crop rotation, residue management, and optimized nutrient management, were being implemented. The team also verified the consistency of field conditions with monitoring records and assessed the adequacy of procedures used for data collection and record keeping.

2.2.4 Interviews

Structured interviews were conducted with the project proponent, technical personnel, and participating farmers. Interview questions addressed project governance, farmer enrollment, sampling and laboratory procedures, MRV systems, safeguards, benefit sharing, and grievance redressal systems. Responses were cross-checked against documentary evidence and field observations.

2.2.5 Closing Meeting

A closing meeting was held on 30 January 2026 with representatives of Carbonsafe JSC to present the preliminary results of the audit. The assessment team summarized the activities undertaken, discussed the audit findings, and explained the subsequent process for the submission and review of responses to Clarification Requests (CLs) and Corrective Action Requests (CARs). Carbonsafe JSC confirmed its understanding of the findings and agreed to provide the necessary documentation and revised project materials to address the issues identified during the assessment.

2.3 Resolution of Findings

Audit findings were raised throughout the audit based on the results of the desk review, on-site inspections, interviews, and technical assessments. Where the information provided in the PDD, MR, or supporting documentation was incomplete, unclear, or insufficient to demonstrate compliance with the applicable requirements, the assessment team issued a Clarification Request (CL). A CL was used to obtain additional information or explanations necessary to determine whether the relevant requirements of the Balkan Carbon Credit Standard (BCCS) and the approved methodology had been met.

Where a material non-conformity was identified that could affect the project's ability to generate real, measurable, additional, and verifiable carbon removals, the assessment team issued a Corrective Action Request (CAR). CARs were used where methodological requirements had not been met, where procedures were inadequate to support accurate monitoring and quantification, and where material discrepancies could not be resolved without corrective action. In addition, a Forward Action Request (FAR) could be raised to highlight issues that do not affect the current validation and verification conclusion but should be reviewed during future verification activities.

All findings were documented in a formal audit findings log and communicated to Carbonsafe JSC, which is attached as Appendix 03 and 04 to this report. The project proponent was provided with the opportunity to respond to each finding and submit revised documentation and supporting evidence. The assessment team reviewed each response to determine whether the underlying issue had been satisfactorily addressed. Findings raised during the internal technical review were communicated and resolved using the same process.

During the validation and verification of the Carbonsafe Carbon Farming Project – South Bulgaria, 32 CLs, 42 CARs and 01 FAR were raised to address matters relating to the project description, climate and agronomic objectives, community benefits, baseline characterization, monitoring calculations, and safeguard procedures. Following the submission of revised versions of the PDD, MR, and additional supporting documentation, all findings were satisfactorily resolved and formally closed prior to the issuance of the final validation opinion. A complete record of the findings, project participant responses, validation assessments, and closure justifications is provided in Appendix 03 and 04 of this report.

3.0 Project Details

The project is a grouped initiative covering agricultural lands in South Bulgaria. Participating farmers voluntarily adopt eligible regenerative practices to improve soil health and increase soil organic carbon stocks. The project uses a structured MRV system combining field sampling, accredited laboratory analysis, GIS management, and standardized quantification procedures to measure the carbon removals and reductions achieved through project activities.

3.1 Project Overview

The Carbonsafe Carbon Farming Project – South Bulgaria is a grouped soil carbon project developed and managed by Carbonsafe JSC in the Southern Region of Bulgaria. The project promotes regenerative agricultural practices to increase soil organic carbon (SOC) stocks and generate verified carbon removal credits under the Balkan Carbon Credit Standard (BCCS). Participating farmers voluntarily enroll in the project and implement eligible practices such as reduced tillage, cover cropping, crop diversification, optimized nutrient management, and improved residue management. The project uses a structured Monitoring, Reporting and Verification (MRV) system based on georeferenced field registration /44/, soil sampling at three depth intervals (0–30 cm, 30–60 cm, and 60–90 cm) /25//11/, accredited laboratory analysis /16//17/, agronomic assessments /97/, and centralized data management to quantify the credits generated /84-92/. The validation team reviewed the PDD, MR, farmer agreements /120//141//152//163//173//183//193//205//216//226//236//245//256//266//275//284//293//303//313/, project procedures /2//25/, GIS records /62//63/, soil sampling protocols /25//11/, laboratory reports /16//17/, and benefit-sharing documentation /77/, and confirmed that the information presented in the PDD and MR was supported by objective evidence and interviews conducted during the on-site audit /108/.

a) Audit History

The Carbonsafe Carbon Farming Project – South Bulgaria was assessed as part of its initial validation under the Balkan Carbon Credit Standard (BCCS). This is the first validation of the grouped project, and no previous validation or verification reports exist for this project activity. The validation team confirmed this by reviewing the PDD and project registration records /109/. The assessment therefore focused on determining whether the project design, implementation framework, and Monitoring, Reporting and Verification (MRV) system conform to the applicable requirements of the BCCS /4/ and the approved methodology /7/.

b) Project Start Date

According to the PDD, the start date of the project is 17 January 2023, which corresponds to the commencement of project implementation activities within the South Region of Bulgaria. The assessment team verified this date by reviewing the PDD /1/, farmer enrollment records, and signed agreements between Carbonsafe JSC and participating farmers /120//141//152//163//173//183//193//205//216//226//236//245//256//266//275//284//293//303//313/. These records confirmed that field registration, eligibility screening, baseline soil sampling, and the implementation of regenerative agricultural practices began after the stated start date and were consistent with the requirements of the applied methodology /7/.

c) Project Ownership

The assessment team confirmed that Carbonsafe JSC is the project proponent and legal owner of the Carbonsafe Carbon Farming Project – South Bulgaria. Carbonsafe JSC is responsible for the overall management and coordination of the project, including farmer onboarding, contractual administration, technical support, soil sampling, data management, carbon quantification, and coordination with the Validation and Verification Body and the registry. Project ownership and management responsibilities were verified through review of corporate documents, signed farmer agreements/120//141//152//163//173//183//193//205//216//226//236//245//256//266//275//284//293//303//313/, and interviews with project management conducted during the on-site audit /108/. The validation team concluded that Carbonsafe JSC has the organizational and technical capacity required to implement and maintain the project in accordance with BCCS requirements and the approved methodology.

d) Benefits Assessment and Crediting Period

The project is designed to generate climate, agronomic, environmental, and socio-economic benefits. The principal climate benefit is the removal of atmospheric carbon dioxide through measurable increases in soil organic carbon stocks. Additional benefits include improved soil fertility, water retention, crop resilience, and farmer access to carbon finance.

The crediting period is from 2023 to 2063, while the current monitoring period began on 23 March 2024 and is until 15 May 2025. At the end of the initial monitoring period, participating farmers may elect to renew their agreements and continue in the project, subject to continued compliance with eligibility and monitoring requirements. The validation team verified the crediting period by reviewing the PDD /1/, contractual agreements /120//141//152//163//173//193//205//226/, and the approved methodology /7/.

e) Double Counting and Participation under Other GHG Programs

The project includes specific controls to prevent double counting and duplicate participation in other greenhouse gas programs. During enrollment, each participating farmer is required to sign a declaration confirming that the same land and associated carbon benefits are not registered under any other carbon or environmental crediting scheme /105/. Each enrolled farm is assigned a unique project identifier within the project's registration and monitoring system /1//7/.

The validation team reviewed the project registration procedures, farmer application forms /83/, double counting declarations /105/, and the relevant sections of the PDD. Interviews with Carbonsafe personnel confirmed that procedures are in place to detect duplicate participation and that any confirmed cases would result in exclusion from the project and cancellation or adjustment of affected credits /108//1/. Based on this evidence, the validation team concluded that the controls for avoiding double counting are adequate and consistent with BCCS requirements.

f) Benefit-Sharing Mechanism

The PDD describes a documented benefit-sharing mechanism /77/ governing the allocation of issued carbon credits and associated revenues among participating farmers, Carbonsafe JSC, and the reserve or buffer mechanism established to manage reversal risk /28//29/. The validation team reviewed the relevant sections of the PDD /1/, sample contractual agreements

/120//141//152//163//173//193//205//226/, and the separate carbon credit allocation procedure provided by the project proponent /77/.

The evidence reviewed confirmed that participating farmers receive a contractually defined share of revenues generated from the sale of their allocated carbon credits, while Carbonsafe JSC retains a separate portion to cover project development, monitoring, administration, and operational costs. A specified percentage of issued credits is also allocated to the reserve or buffer mechanism in accordance with the project's permanence and risk management provisions /28//29//64/.

During interviews with project management and selected farmers, the validation team confirmed that the benefit-sharing arrangements are communicated transparently and documented in written agreements. Based on the evidence reviewed, the validation team concluded that the benefit-sharing mechanism is clearly defined, traceable, and consistent with the transparency and governance requirements of the Balkan Carbon Credit Standard.

3.2 Project Description and Activities

The validation and verification teams jointly reviewed the Project Design Document (PDD) /1/, Monitoring Report (MR) /2/, Annexes I–V to the MR /3/, farmer participation agreements and administrative contracts for all 18 participating farms /120//141//152//163//173//183//193//205//216//226//236//245//256//266//275//284//293//303//313/, GIS and cadastral records /62//63//82/, geo-referenced soil sampling documentation /11/, laboratory accreditation certificates /16//17/, ERP-ISACO2 platform records /84-92/, agronomic recommendations /97/, and carbon quantification spreadsheets /93//94//95/, in order to determine whether the project design, implementation model, MRV framework, and reported greenhouse gas removals conform to the requirements of the Balkan Carbon Credit Standard (BCCS) /4/, the Balkan Carbon Credit Registry (BCCR) /109/, and the approved methodology /7/.

Project structure. Carbonsafe Carbon Farming Project – South Bulgaria is a grouped soil carbon sequestration project implemented by Carbonsafe JSC within the Southwest, Southeast, and Southcentral planning regions of Bulgaria, across the Plovdiv, Sofia, Yambol, and Burgas districts /2//62//63/. Each participating farm operates as a distinct sub-project with its own geo-referenced boundaries, baseline, and monitoring records, while remaining integrated within Carbonsafe JSC's centralized MRV framework. For the current reporting cycle, the project comprises 18 farms and group farms /2/, together covering a monitored project area of 8,012.74 hectares /2//62//63/. Two farms — Ecosyst Agro EOOD/Dabenska Eterichna Kompania OOD/Stoitsev Agro EOOD, and Kurtev Grup OOD/ET BG 21 – Yordan Kurtev — participate under "Grouped Contract Without Land Exchange" arrangements /1/, allowing their combined eligible land to meet the Project Developer's minimum programmatic thresholds of 200 ha (2,000 decares) for cereal-based systems or 50 ha (500 decares) for perennial crops /1//7/. The assessment team confirmed through registration records /323-343/, GIS shapefiles /62//63/, and ERP identifiers /84-92/ that this grouped structure preserves plot-level traceability and prevents duplicate inclusion of land or double counting of removals across the project boundary /105//108/.

Scope changes during the monitoring period. Two farms out of eighteen did not contribute to the final issuance calculation. ZP Nastya Stoyanova Yotina reported net greenhouse gas removals of 0 tCO_2e, attributed to prolonged drought and only partial adoption of recommended practices (no-tillage, minimum tillage, green manure), and was conservatively excluded from issuance while remaining under continued monitoring obligations /2/. PPK Nachalo-93 (Farm ID CSBG-34SE-22/27-AGRI-0012) was unilaterally excluded from the project by Carbonsafe JSC during the validation and verification process due to a lack of communication and the farm's failure to supply documentation needed to complete monitoring, validation, and verification — notwithstanding that a positive net removal result had been reported for the farm during the period. As no credits associated with this farm had been verified, certified, or issued at the time of exclusion, no corrective action or adjustment to the project's reported results was required; all related activity data and SOC calculations were removed from the final scope of the MR /2/.

Climate, agronomic, and community objectives. The project's primary climate objective is measurable removal of atmospheric CO_2 through increases in Soil Organic Carbon stocks, quantified through a direct measure–remeasure methodology based on geo-referenced soil sampling and accredited laboratory analysis, with credits issued only after independent ex-post verification /7//25//26/. The agronomic objective targets improved soil fertility, organic matter, nutrient availability, pH and C:N ratios, and water retention through regenerative practices. The assessment team reviewed individualized technological maps /125//133//138//146//157//166//177//210//230//239//249//260//269//278//287//297//307//318/ and agronomic recommendations /97/ and confirmed plot-specific technical guidance is developed for each farm based on annual soil analysis. The community objective centers on transparent, equitable access to carbon finance revenue and technical support; farmers retain ownership of carbon outcomes on their land and receive a contractually defined revenue share, alongside training and advisory services /71-76/. The assessment team reviewed the benefit-sharing mechanism /77/, stakeholder engagement records /8//66/, and the grievance mechanism and register /103//104/, and confirmed that no unresolved grievances had been reported during the assessment period /104/.

Eligible practices. Eligible regenerative practices under the project include reduced or zero tillage, cover crops and intercropping, crop diversification and rotation, residue retention and mulching, nitrogen-fixing crops, organic fertilization, precision nutrient management, and reduced use of synthetic fertilizers and pesticides /1//2/. The assessment team confirmed through technological maps, agronomic recommendations /97/, and on-site inspection and interviews /108/ that participating farmers were implementing practices consistent with those described in the validated PDD /1/ and approved methodology /7/, and that these practices are agronomically appropriate for the crop mix grown in the South region (annual crops including wheat, barley, corn, sunflower, rapeseed, oats, peas, and triticale; perennial/industrial crops including lavender, alfalfa, oil-bearing rose, apricots, and cherries) /2/.

MRV and quantification framework. Each participating farm is divided into fixed geo-referenced plots of approximately 4–25 hectares, monitored under Procedure PR03 – Procedure for Automated Georeferenced Soil Sampling /11/. Within each plot, 25 soil cores are collected via GPS-enabled automated probes in a zig-zag or diagonal pattern at three depth intervals (0–30 cm, 30–60 cm, 60–90 cm) /11/, with composite samples analyzed by ISO/IEC 17025-accredited laboratories /16//17//25//26/, and SOC stocks calculated using depth-specific concentrations and bulk density measurements /27/. The assessment team reviewed GPS sampling tracks, chain-of-custody records, ERP-ISACO2 audit trails /84-92/, and calculation files /93//94//95/, and confirmed the MRV system generates accurate, complete, transparent, and verifiable data, with role-based access controls supporting data integrity and traceability.

Permanence, uncertainty, and issuance. The project deducts measurement uncertainty /54/, fuel consumption emissions calculated per Ordinance No. H-18 of August 2016 /20//21//23/, nitrous oxide emissions from fertilizer use /94//96/, and leakage effects /36//37//95/ prior to issuance. Under the project's conservative issuance framework, 75% of verified net removals are retained in sub-project reserve accounts pending future positive monitoring outcomes, with a further 5% allocated to a project-wide buffer pool for non-permanence and force majeure risk /40//117/. Expected removal rates range from approximately 3 to 10 tCO_2e per hectare per year, depending on local conditions and management practices; the assessment team confirmed these figures are indicative only and that only independently verified SOC changes are eligible for credit issuance /1//2//4//7/.

Conclusion. For the monitoring period 23 March 2024 to 15 May 2025, the assessment team reviewed monitoring calculations /93//94//95/, GIS records /62//63/, technological maps, laboratory analyses /25//26/, and carbon accounting spreadsheets, and confirmed verified net greenhouse gas removals of 423,411 tCO_2e after all required deductions and conservative adjustments /2/. Independent recalculation confirmed the accounting procedures were implemented consistently with the approved methodology /7/ and monitoring plan /44/. Based on this review, on-site inspections and interviews /108/, and recalculated monitoring results, the validation and verification teams concluded that the Carbonsafe Carbon Farming Project – South Bulgaria has been implemented in accordance with the validated PDD /1/, approved methodology /7/, and applicable BCCS /4/ and BCCR /109/ requirements, and that its implementation framework, monitoring systems /44/, agronomic support structure /73/, participation procedures, governance arrangements /103//104/, and greenhouse gas accounting controls are appropriately designed and supported by sufficient and appropriate evidence to provide reasonable assurance regarding the reported removals.

4. Applied Methodology and Eligibility

4.1 Applied Methodology

The validation and verification teams jointly reviewed Section 4 of the PDD /1/, MR /2/, the applied methodology /7/, supporting monitoring procedures /44/, sampling protocols /11/,GIS records /62//63/, laboratory procedures /25/, calculation spreadsheets /93//94//95/, issuance policies /40//117/, and associated implementation documentation to assess whether the methodology was appropriately selected and correctly applied throughout the project implementation and monitoring period. The assessment activities included document review, independent recalculation of monitoring results, review of geo-referenced monitoring datasets /78/, field inspections /108/, stakeholder interviews /108/, and technical evaluation of the project's MRV system /44/. Based on the evidence reviewed, the validation and verification teams confirmed that the project design, quantification framework, monitoring procedures, and issuance mechanisms are fully aligned with the requirements of the approved methodology /7/, the Balkan Carbon Credit Standard (BCCS) /4/, and the Balkan Carbon Credit Registry (BCCR) /109/.

The assessment confirmed that the project applies a direct measure–remeasure methodology for quantifying carbon dioxide removals through measurable increases in Soil Organic Carbon (SOC) stocks. Under this approach, participating farms are subdivided into fixed geo-referenced monitoring plots, and baseline SOC stocks are established through physical soil sampling at standardized depth intervals of 0–30 cm, 30–60 cm, and 60–90 cm, combined with documentation of historical land management practices and confirmation of project eligibility conditions/119//130//135//140//151//162//172//182//192//204//215//225//235//244//255//265//274//283//292//302//312/. The validation and verification teams reviewed baseline sampling protocols, GIS procedures /11/, historical land management records, plot registration data /323-343/, and additionality documentation and confirmed that the baseline characterization and quantification framework are consistent with the methodological requirements governing baseline establishment, additionality demonstration, and monitoring of SOC changes.

The project scenario consists of implementation and maintenance of regenerative agricultural practices intended to increase Soil Organic Carbon stocks and improve long-term soil health under the agroecological conditions of Southern Bulgaria. Eligible practices include reduced or no tillage, cover crops, diversified crop rotations, residue retention and mulching, use of organic amendments, nitrogen-fixing crops, optimized nutrient management, and reduced use of synthetic agricultural inputs. The validation and verification teams reviewed farmer contracts, annual technological maps /125//133//138//146//157//166//177//210//230//239//249//260//269//278//287//297//307//318/, agronomic recommendations /97/, management practice records (Annual Periodic Reports, PR0211) /127//148//159//168//179//189//200//212//222//232//241//251//262//271//280//289//299//301//320/, and implementation evidence obtained during field inspections and interviews and confirmed that the methodology has been operationalized through a clearly defined implementation and monitoring framework. Changes in management practices were documented annually and linked to plot-level monitoring records maintained within the ISACO2 platform /84-92/ to ensure traceability between implementation activities, monitoring evidence, and carbon accounting calculations.

The methodology requires annual geo-referenced soil sampling using standardized field procedures and laboratory analyses performed by ISO/IEC 17025-accredited laboratories /16/. The validation and verification teams reviewed monitoring schedules, field sampling procedures, geospatial records /62//63//82/, GeoJSON monitoring datasets /55/, barcode-based chain-of-custody systems, laboratory protocols /25/, analytical methods, and calculation spreadsheets /93-95/ and confirmed that monitoring activities undertaken during the reporting period from 23 March 2024 to 15 May 2025 were implemented consistently with the approved monitoring framework and methodology requirements. Monitoring activities were conducted at the plot (cell) level within the ISACO2 platform, thereby ensuring full traceability between field sampling locations, laboratory analyses, monitoring records, and issued carbon credits. Soil sampling was conducted using geo-referenced sampling points at the required depth intervals of 0–30 cm, 30–60 cm, and 60–90 cm, with each monitoring plot sampled using 25 drills per depth interval aggregated into representative composite samples for laboratory analysis. Barcode-based traceability procedures linked field sampling activities to laboratory analyses and monitoring records within the ISACO2 platform /84-92/.

The assessment team further reviewed procedures relating to bulk density determination /27/, ancillary soil property analyses, laboratory accreditation documentation /16//17/, analytical methods, and Quality Assurance and Quality Control (QA/QC) procedures /44/. Bulk density measurements were conducted once per sub-project crediting period and consistently integrated into the calculation of Soil Organic Carbon stocks. Additional soil parameters including pH, macro- and micronutrients, organic matter content, and carbon-to-nitrogen ratios were analyzed and archived as supporting agronomic and co-benefit indicators. Soil analyses were conducted by accredited laboratories using standardized dry combustion methods consistent with EN ISO/IEC 17025 requirements and the approved methodology. The assessment included reviews of laboratory accreditation certificates /16//17/, calibration records, certificates of analysis /25//26/, custody logs, and analytical reports uploaded to the ISACO2 platform /108/. The assessment teams confirmed that laboratory results were traceable to individual plots and sampling events and that adequate QA/QC procedures were implemented to ensure reliability, consistency, and integrity of analytical results used for greenhouse gas accounting purposes.

4.2 Eligibility Criteria

The validation and verification teams jointly reviewed the eligibility provisions described in the PDD /1/, farmer application forms /83/, participation agreements /120//141//152//163//173//183//193//205//216//226//236//245//256//266//275//284//293//303//313//, land tenure and registration documentation /323-343/, geospatial files /62//63//82/, IACS registrations /50/, declarations of exclusivity /105/, eligibility screening procedures (PR0101) /119//130//135//140//151//162//172//182//192//204//215//225//235//244//255//265//274//283//292//302//312/, and monitoring records to assess whether the project applies clear, transparent, and enforceable eligibility criteria consistent with the requirements of the BCCS /4/, BCCR /109/, and the approved methodology /7/. Interviews conducted with Carbonsafe JSC personnel and participating farmers further confirmed the practical implementation of these controls during project enrolment and monitoring activities. Based on the evidence reviewed, the assessment team confirmed that the project applies robust eligibility requirements consistent with applicable BCCS and methodological requirements.

The assessment confirmed that participation is limited to agricultural producers registered under Bulgarian legislation whose farms are located within the defined project region and who maintain documented ownership or legal operating rights over enrolled agricultural parcels for a minimum period of five years /62//63//323-343/. Only agricultural land possessing verifiable management history and demonstrable potential for implementation of new or improved regenerative agricultural practices is eligible for inclusion within the project boundary. Forest land, wetlands, peatlands, and parcels recently converted from high-carbon ecosystems are explicitly excluded from project participation. The assessment team reviewed legal tenure documentation /323-343/, GIS shapefiles /62//63/, farmer registration files, Farm Suitability Assessment Checklists (PR0101), and associated eligibility records and confirmed that these eligibility conditions were systematically implemented and enforced across participating farms.

The project additionally incorporates controls intended to prevent double counting and duplicate participation under other greenhouse gas crediting schemes. During enrollment, participating farmers are required to sign declarations confirming that enrolled parcels and associated carbon benefits are not registered under any other carbon or environmental crediting program. Prior to issuance, Carbonsafe JSC performs registry cross-checks with the Balkan Carbon Credit Registry to confirm exclusivity and prevent duplicate issuance of carbon benefits. Farmers are further required to provide access for monitoring and verification activities and maintain records relating to crop production, tillage intensity, fertilizer application, residue management, and yields. The validation and verification teams reviewed farmer declarations /105/, project registration procedures, exclusivity controls, and registry cross-checking procedures and concluded that the project's eligibility and anti-double-counting framework is transparent, enforceable, and sufficient to ensure integrity and traceability of credited greenhouse gas removals.

The verification team additionally reviewed participation records and monitoring data for all participating entities included within the current monitoring cycle and confirmed that participating farms underwent documentary eligibility review, geo-referenced registration, baseline soil sampling, and execution of legally binding participation agreements prior to enrollment. Eligibility evidence reviewed during verification included shapefiles, farmer registration records, land tenure documentation, Farm Suitability Assessment Checklists (PR0101) /119//130//135//140//151//162//172//182//192//204//215//225//235//244//255//265//274//283//292//302//312/, and signed contracts /120//141//152//163//173//193//205//226/. The assessment confirmed that all participating farms satisfied the eligibility requirements specified in the PDD /1/ and approved methodology /7/, including geographic eligibility, minimum land area thresholds, legal land tenure, operational capacity, exclusivity from other carbon programmes, and economic motivation through carbon credit revenues. As noted in Section 3.2, one participating entity, PPK Nachalo-93, was subsequently excluded during the assessment period due to non-cooperation, and one entity, ZP Nastya Stoyanova Yotina, reported net-zero removals and was excluded from issuance while remaining subject to continued eligibility and monitoring obligations /2/.

Based on the evidence reviewed during validation and verification, the assessment team concluded that the project applies clear, transparent, and enforceable eligibility criteria and that the eligibility and participation framework has been implemented consistently with the requirements of the approved methodology, the BCCS, and the BCCR. The audit team further concludes that the controls established for land eligibility, legal tenure, exclusivity, monitoring access, and prevention of double counting are adequate to ensure the integrity, traceability, and environmental credibility of credited greenhouse gas removals generated under the project.

5. Baseline and Additionality

5.1 Baseline Justification and Conservativeness

The audit team reviewed the baseline analysis, regional agronomic data, five-year management histories /108/, soil sampling procedures /25/, and conservative accounting rules described in the PDD to assess whether the baseline scenario represents the most plausible conditions in the absence of the project. Based on the evidence reviewed, the team confirmed that the baseline is appropriately defined and conservatively applied.

The baseline reflects the continuation of conventional agricultural practices commonly used in Southern Bulgaria, including intensive tillage, simplified crop rotations, limited cover cropping, residue removal, and reliance on mineral fertilizers. National and regional evidence cited in the PDD demonstrates that these practices are associated with stagnant or declining soil organic carbon levels. Each participating farm establishes a field-specific baseline through geo-referenced soil sampling and accredited laboratory analysis prior to project implementation.

Conservativeness is further strengthened through the use of the highest measured SOC value as the reference point for future comparisons, deduction of measurement uncertainty, and ex-post issuance only after independent verification of positive net removals /1//2/. The audit team reviewed calculation procedures /93-95/, sampling protocols /25/, and laboratory accreditation documents /16//17/ and concludes that the baseline is technically sound and intentionally designed to avoid over-crediting.

5.2 Additionality Demonstration

The audit team reviewed the project's demonstration of regulatory surplus, -common practice, and project-specific implementation requirements /1/. Supporting evidence included eligibility assessments (PR0101 checklists) /119//130//135//140//151//162//172//182//192//204//215//225//235//244//255//265//274//283//292//302//312/, five-year farm management histories /108/, and satellite/geospatial imagery /78//110-116/. Based on this review, the audit team confirmed that the project satisfies the additionality requirements of the approved methodology /7/ and BCCS /4/.

The project activities are not mandated by Bulgarian law or European Union Common Agricultural Policy requirements. Although certain eco-schemes may incentivize selected environmental practices, participation in these schemes is voluntary and does not require the comprehensive regenerative practice package, annual SOC measurement to 90 cm depth, accredited laboratory analysis, or verified carbon credit issuance. The audit team confirms that the project therefore exceeds all regulatory obligations.

The project also demonstrates that the combination of regenerative practices and annual georeferenced SOC monitoring is not common practice in the project region. The PDD presents quantitative evidence showing that adoption rates of the principal practices remain well below the 20% threshold used in the methodology /1/. Based on the evidence reviewed, the audit team concludes that the project activities are additional and would not occur at the same scale and level of rigor in the absence of the project.

5.2.1 Barrier Analysis

The audit team reviewed the barrier analysis presented in the PDD /1/ and supporting information obtained during interviews with project representatives and participating farmers /108/. The analysis identifies financial, technical, and operational barriers that limit adoption of regenerative agricultural practices and high-integrity MRV systems. The audit team finds the identified barriers to be credible and well supported.

Participating farmers face significant challenges, including the need for specialized machinery, additional investment in cover crop seeds and organic inputs, limited technical knowledge, uncertainty regarding yield impacts, and the substantial costs associated with annual soil sampling, laboratory analysis, and third-party verification. Farmers also expressed reluctance to deviate from established cultivation practices due to operational and financial risks /108/.

The audit team confirmed that Carbonsafe's project structure directly addresses these barriers by aggregating multiple farms, reducing transaction costs, providing technical advisory support, and enabling access to carbon revenues linked to verified results. In the absence of these project mechanisms, the widespread implementation of the project practices is unlikely.

5.2.2 Financial Additionality

The audit team reviewed the financial analysis presented in the PDD /1/, including comparisons between expected carbon revenues and available public support under CAP eco-schemes. The objective of the review was to assess whether carbon finance constitutes a decisive economic incentive for project implementation. Based on the analysis and supporting assumptions, the audit team confirms that the project demonstrates financial additionality.

The PDD shows that available eco-scheme payments are relatively modest and generally range from approximately €16 to €38 per hectare, lower for large farms, whereas projected revenues from verified carbon credits are substantially higher: the PDD's economic indicators estimate annual farmer revenue from carbon credits of €75.00/ha (at a 50% farmer revenue share) against total farmer costs of €91.78/ha, yielding a net benefit of €43.22/ha when combined with fertilization savings of €60.00/ha. Depending on market prices, the farmer share of carbon revenues is expected to exceed the level of available subsidies and provide a meaningful incentive to adopt and maintain regenerative practices and participate in the project's MRV requirements /44/.

The validation team also reviewed the cost implications of specialized equipment, transition risks, annual soil sampling, laboratory analyses, verification, and registry fees. These costs and risks are significant and would not be adequately offset by conventional agricultural support programs alone. The assessment team therefore concludes that the project's activities are not financially attractive at scale without the additional income generated through carbon credits /1//108/.

5.2.3 Carbon Finance Framework

The assessment team reviewed the project's carbon finance framework, including contractual arrangements /120//141//152//163//173//183//193//205//216//226//236//245//256//266//275//284//293//303//313/, revenue-sharing provisions /77/, issuance policies /40//117/, registry procedures /4//109/, and risk management mechanisms /28/. Based on the evidence reviewed, the audit team confirms that the framework is transparent and consistent with BCCS and BCCR requirements.

Carbon credits are issued only ex post following independent verification of measured increases in soil organic carbon. Each issued unit represents one tonne of net carbon dioxide removed and is assigned a unique serial number in the BCCR, ensuring full traceability from farm and vintage to transfer and retirement. Participation agreements define the beneficial ownership of carbon benefits and authorize Carbonsafe JSC to act as project developer and registry account manager on behalf of participating farmers /45/.

The financial structure incorporates conservative safeguards, including a 75% sub-project reserve and a 5% project-wide buffer pool to address reversal risks /40//117/. Revenue-sharing arrangements allocate a defined portion of credit sales to farmers, providing a direct economic incentive while maintaining transparent governance and auditable financial records. The audit team concludes that the carbon finance framework provides a credible and effective mechanism for converting verified soil carbon removals into a reliable source of revenue and for supporting the long-term sustainability of the project.

6.0 Monitoring Plan (MRV)

The assessment team reviewed the MRV procedures described in the PDD /1/, MR /2/, soil sampling protocols /25/, GIS files /62//63/, calculation spreadsheets /93-95/, and centralized data management procedures /44/ to assess whether the monitoring framework was scientifically robust and implemented consistently with the approved methodology /7/ and the requirements of the BCCS /4/ and the BCCR /109/. The assessment activities included document review, independent recalculation of monitoring results, field inspections, interviews with Carbonsafe JSC personnel and participating farmers, and evaluation of the ISACO2 monitoring platform. Based on the evidence reviewed, the assessment team confirmed that the project applies a technically robust and conservative monitoring framework based exclusively on direct measurement of SOC using a measure–remeasure approach supported by geo-referenced field sampling /78/, accredited laboratory analysis /25//26/, and centralized traceable data management systems /44/.

The monitoring system includes plot registration, geo-referenced soil sampling, chain-of-custody controls, accredited laboratory analyses, data review procedures, and centralized storage within the project MRV platform. Roles and responsibilities are clearly defined for field teams, laboratories, agronomic personnel, and data managers. The assessment team reviewed the operational structure of the MRV system and confirmed that monitoring activities were systematically documented and supported by sufficient and traceable evidence within the ISACO2 platform /84-92/.

6.1 Sampling Design

The assessment team reviewed the soil sampling design, field procedures, GIS controls, and sampling protocols implemented during the monitoring period /11//25/. The assessment confirmed that each participating farm is divided into fixed geo-referenced monitoring plots ranging from approximately 4 to 25 hectares which remain unchanged throughout the crediting period unless a documented material change occurs. Within each monitoring plot, 25 soil cores are collected using GPS-enabled automated sampling equipment and composited by depth intervals of 0–30 cm, 30–60 cm, and 60–90 cm. The assessment team reviewed sampling schedules, field traceability documentation, GPS records, and chain-of-custody systems and confirmed during field inspections that the sampling procedures were implemented consistently and in accordance with the approved methodology and PDD. Barcode-based traceability procedures linked field sampling activities to laboratory analyses and monitoring records maintained within the ISACO2 platform /84-92/. Based on the evidence reviewed, the assessment team concludes that the sampling design provides a representative, reproducible, and scientifically robust basis for measuring changes in SOC stocks.

6.2 Sampling Frequency

The assessment team reviewed the prescribed sampling frequency and associated monitoring schedules defined in the PDD and monitoring plan /1//10/. The assessment confirmed that all active monitoring plots were sampled annually within a consistent seasonal window, generally post-harvest and prior to primary tillage activities, to minimize seasonal variability and ensure comparability between monitoring periods. Soil sampling and monitoring activities were conducted during the reporting period from 23 March 2024 to 15 May 2025 in accordance with the approved monitoring cycle. The assessment during the site visit further confirmed that soil analyses were performed annually by accredited laboratories and that carbon credits are issued only following completion of a complete and compliant monitoring cycle /1//108/. The teams also confirmed that any plots not sampled within the required timeframe were excluded from the issuance cycle until valid remeasurement data became available /1/. Based on its review of monitoring procedures and supporting evidence, the assessment team concludes that the annual monitoring frequency is appropriate and consistent with the approved methodology.

6.3 Data Collection

The assessment team reviewed the project's data collection procedures and confirmed that the monitoring framework captures all parameters required to quantify SOC stock changes and net greenhouse gas removals /44//10/. The monitored data include SOC concentration, bulk density, coarse fragment content, and soil parameters such as pH, organic matter, macro- and micronutrients, and carbon-to-nitrogen ratios. The project also records crop types, tillage practices, cover crop implementation, fertilizer application, organic amendments, irrigation activities, residue management practices, and crop yield data /108//127//148//159//168//179//189//200//212//222//232//241//251//262//271//280//289//299//309//320/. These records are used to confirm implementation of regenerative agricultural practices, support agronomic recommendations, and calculate nitrous oxide emissions where applicable. The assessment confirmed that all records are linked to individual plots, sampling depths, and monitoring years within the ISACO2 platform /84-92/, providing a complete and auditable evidence trail for monitoring and carbon accounting purposes.

6.4 Geo-Referencing

The assessment teams reviewed the geo-referencing framework implemented within the project MRV system to assess whether soil samples, monitoring records, and issued carbon credits could be accurately traced to specific parcels of land /78/. The assessment confirmed that plot boundaries are established using cadastral and GIS datasets and maintained within a controlled geodatabase linked to the ISACO2 platform /88/. During sampling activities, GPS tracks from automated sampling probes together with associated field photographs are captured and linked to the relevant monitoring plot and sampling event 11/. Unique identifiers and barcode-based systems are used to link field samples, laboratory records, calculation files, and registry entries. The teams reviewed GIS shapefiles /62//63/, the ISACO2 platform /84-92/, GeoJSON datasets /55/, and monitoring records and confirmed that the geo-referencing framework provides complete spatial traceability and effectively prevents double counting of credits issued.

6.5 QA/QC Protocols

The assessment team reviewed field and laboratory Quality Assurance and Quality Control (QA/QC) procedures /25//44//11/ and confirmed that they are consistent with EN ISO/IEC 17025 requirements and the approved methodology /7/. Sampling activities were conducted by trained personnel following documented standard operating procedures supported by chain-of-custody controls, barcode tracking systems, and sample archiving procedures to maintain sample integrity /44/. Laboratory analyses were performed using standardized dry combustion methods together with application of certified reference materials, duplicate analyses, and calibration controls /25/. The assessment included review of laboratory accreditation certificates /16//17/, calibration records, sample custody logs, analytical reports, and controlled approval procedures within the ERP system /84-92/. Based on the evidence reviewed, the assessment team concludes that the QA/QC procedures ensure that monitoring data are accurate, complete, and traceable.

6.6 MRV Lifecycle Design

The audit team reviewed the lifecycle design of the MRV framework to assess its consistency with permanence and long-term monitoring requirements established under the BCCS and BCCR /44/. The assessment confirms that the MRV framework is designed to operate throughout the 40-year project duration and post-crediting liability period (2023–2063). Each participating farm establishes a baseline at enrolment and undergoes annual monitoring during renewable five-year crediting periods. The project applies a conservative issuance framework under which only 25% of verified net removals are eligible for issuance during the current cycle while 75% are retained within a sub-project reserve mechanism pending continued positive monitoring outcomes /40//1/. An additional 5% of issued credits is allocated to a project-wide buffer pool to manage reversal and non-permanence risks. The audit team additionally confirmed that satellite-based monitoring continues for five to ten years after the crediting period to support detection of potential reversals and leakage events /78/. Based on the procedures reviewed, the teams concluded that the MRV system is comprehensive and consistent with the permanence and risk management requirements of the BCCS and BCCR.

6.7 MRV Plan Review Protocol

The audit team reviewed the governance and review procedures established for maintaining the effectiveness and integrity of the MRV framework throughout the project lifecycle/40//44//59/. The assessment confirmed that the PDD establishes a formal MRV review protocol requiring annual reviews prior to each verification cycle. These reviews cover the sampling process, laboratory performance, accuracy of calculations, conservativeness, issuance decisions, and compliance with methodological requirements. Additional reviews are conducted in case of non-conformities, extreme weather events, regulatory changes, or other material circumstances affecting project implementation. The review process is coordinated by the Head of Integrated Management Systems and involves agronomic, laboratory, registry, and verification personnel. Procedural changes are subject to formal version control and documented approval procedures. Based on the governance and change-control processes reviewed, the assessment team concludes that the MRV framework provides an effective mechanism for maintaining the transparency and integrity of the monitoring system/40//44//59/

6.8 Adherence to Monitoring Plan

The audit team reviewed the implementation of the Monitoring Plan described in the PDD and assessed whether monitoring activities were carried out in accordance with the approved procedures and monitoring frequency. The assessment confirmed that monitoring activities conducted during the reporting period were consistent with the approved methodology and project requirements.

The verification team reviewed soil sampling protocols /25/, laboratory accreditation certificates /16//17/, technological maps /125//133//138//146//157//166//177//210//230//239//249//260//269//278//287//297//307//318/, agronomic recommendations /97/, inspection reports (PR0107) /126//147//167//178//211//231//250//270/, GeoJSON files /55/, and calculation sheets /93-95/. Through document review and field inspections, the team confirmed that monitoring activities were properly documented and supported by sufficient and traceable evidence within the ISACO2 platform /92/.

6.9 Deviations and Justifications

The audit team reviewed the project's assessment of deviations from the approved Monitoring Plan and methodology requirements /1//61/. Based on the evidence reviewed, no material deviations were identified during the monitoring period. The assessment confirmed that the monitoring parameters, including sampling depth intervals, number of soil drills per monitoring cell, bulk density procedures, QA/QC requirements, and application of buffer and staged issuance mechanisms /77/, were implemented in accordance with the PDD /1/ and approved methodology /7//25/.

Based on the review of the MR /2/, monitoring datasets /93-95/, sampling protocols /11/, laboratory records /25//26/, GIS information /62//63/, calculation files, and on-site observations /108/, the audit team concludes that the monitoring methodology was implemented in accordance with the approved methodology /7/, PDD /1/, and the requirements of the BCCS /4/ and BCCR /109/. The monitoring system, data management procedures, and quality control measures were found to be robust, conservative, and supported by appropriate evidence.

7.0 Data and Parameters Monitored

7.1 Key Monitored Parameters

The audit team reviewed the MR /2/, laboratory reports /25//26/, GeoJSON files /55/, technological maps /125//133//138//146//157//166//177//210//230//239//249//260//269//278//287//297//307//318/, fuel consumption records /127//148//168//179//212//232//251//271/, calculation spreadsheets /93-95/, and supporting evidence to assess the data and parameters monitored during the reporting period. The assessment confirmed that the monitored parameters were consistent with the requirements of the approved methodology /7/, the PDD /1/, and the BCCS /4/.

The main parameter monitored was SOC concentration, measured through geo-referenced soil sampling /78//11/ and accredited laboratory analysis using the dry combustion method /25/. Other monitored parameters included bulk density /27/, soil depth, parcel area, crop type, fuel consumption /23/, N_2O emissions /96/, leakage /36//37//95/, uncertainty /54/, and farm-level GHG calculations /93//94/. The verification team reviewed the monitoring frequency, data collection procedures, and calculation methods and confirmed that all key parameters were monitored consistently and supported by transparent records throughout the monitoring period.

Auditor's Assessment Data Parameter Verification Table

Parameter Name	Unit	Description / Use in Calculation	Data Source / Method	Monitoring Frequency	Auditor Verification Assessment
Soil Organic Carbon (SOC) concentration	mg/kg	Used to calculate SOC stock and changes against the baseline scenario	Georeferenced soil sampling and accredited laboratory analysis using dry combustion method	Each sampling campaign	Verified through laboratory reports /25/, soil sampling protocols /25/, georeferenced sampling records /78/, and PR0205 calculation sheets /93/.
Bulk Density (BD)	g/cm³	Used to convert SOC concentration into SOC stock values	Field core sampling and laboratory determination	Once per crediting period	Confirmed through bulk density protocols and laboratory records /27//26/. The MR confirms that no material land change occurred during the monitoring period.

Soil depth	cm	Defines the soil layer used for SOC stock calculations	Field sampling protocol and sampling procedures	Each sampling campaign	Verified through soil sampling protocols /11/ and methodological references /7/ included in the MR /2/ and annexes /3/.
Parcel area	ha	Used to scale SOC stock changes to total removals at parcel and farm level	GIS datasets, GeoJSON parcel files, farm polygons, and IACS records	Annually	Verified through Annex II GIS files /3/, parcel shapefiles /62//63/, GeoJSON records /55/, and area reconciliation checks.
Fuel consumption	t/ha	Used to calculate project emission deductions from machinery and fuel use	Bulgarian Ministry of Agriculture standardized fuel consumption methodology	Annually	Verified through national methodology references /23/ and fuel deduction calculations included in Section 5 of the MR /2/.
Crop type	-	Used for crop rotatio	Technological Maps (PR010	Per harvest / growi	Verified through PR0104 Technological Maps /125//133//138//146//157//166//177//210//230//239//249//260//269//278//287//297//307//318/ and participant agronomic records reviewed

		n assessment, leakage, fuel emissions, N_2O calculations, and yield tracking	4), farm records, and agronomic documentation	ng cycle	during verification /127//148//168//179//212//232//251//271/.
N_2O emissions	tCO_2e	Used to quantify emissions from mineral fertilizer application	N_2O calculation sheets and Technological Maps (PR0104)	Each monitoring period / MR preparation	Verified through calculation spreadsheets /94/ and fertilizer-use records /127//148//168//179//212//232//251//271/. Calculation approach consistent with the approved methodology.
Leakage	tCO_2e	Used to quantify leakage emissions associated with project activities	Leakage calculation sheets and Technological Maps (PR0104)	Each monitoring period / MR preparation	Verified through the relevant leakage section of the MR /2/ and supporting leakage calculation files /95//36//37/.

Uncertainty	%	Used to apply conservative uncertainty deduction to gross removals	Statistical uncertainty calculations from SOC sampling, laboratory analysis, BD analysis, and software processing	Each monitoring period / MR preparation	Verified through uncertainty calculation tables /54/ and conservative deduction methodology (20.70%) presented in the MR /2/.
Farm balance	tCO_2e	Represents the net GHG removals eligible for issuance	PR0205-ER calculation_SOC workbook and MR summary tables	Each monitoring period / MR preparation	Verified through PR0205 calculation files /93/, farm-level reconciliation tables, and Section 6 issuance summaries /2/.

7.1.1 Sampling Campaign Overview

The audit team reviewed the sampling records and confirmed that baseline and control sampling were carried in accordance with the monitoring plan and approved methodology /44//11//7/. Baseline sampling was conducted at project start, while control sampling conducted during the 2023–2025 monitoring cycle was used to quantify changes in SOC stocks.

The assessment confirmed that the monitoring period covered all participating farms included in the current monitoring period, 23/03/2024 to 15/05/2025. The audit team reviewed sampling schedules, laboratory records, GPS data, and chain-of-custody documentation and confirmed that sampling campaigns were carried out in accordance with the approved procedures and monitoring frequency.

7.1.2 Sampling Design and Procedures

The audit team reviewed the sampling design implemented across the project area. Each participating farm was subdivided into monitoring plots (cells) ranging from 4 ha to 25 ha and digitized within the ISACO2 platform to ensure spatial traceability and consistency /84-92/.

Sampling was conducted at the required depth intervals of 0–30 cm, 30–60 cm, and 60–90 cm /11/. For each monitoring cell, 25 stiches per depth interval were collected and homogenized into representative composite samples prior to laboratory analysis. Geo-referenced sampling traces were recorded using GPS devices and cross-checked. During the assessment, field records (PR0107 monitoring visit records) /126//147//167//178//211//231//250//270/, GPS datasets /62//63/, and GeoJSON files /55/ were reviewed and it was ensured that the sampling design was implemented in accordance with the approved methodology.

7.1.3 Traceability and Quality Control

The assessment team reviewed the traceability and quality control systems used for field sampling and laboratory analysis. All samples were assigned unique barcode identifiers linked to plot IDs, sampling teams, and laboratory records within the ISACO2 monitoring platform /92/.

Chain-of-custody procedures were maintained from sample collection through laboratory analysis and data processing. The assessment team reviewed the QA/QC procedure and confirmed that monitoring data remained accurate, transparent, and traceable throughout the monitoring cycle.

7.1.4 Laboratory Analysis

The assessment team reviewed laboratory procedures /25/ and the methods used to determine SOC concentrations. Soil samples were analysed by accredited laboratories using the dry combustion method in accordance with EN ISO/IEC 17025 requirements and the approved methodology /7//11/.

Bulk density measurements were conducted once during the crediting period and used in the SOC stock calculations. The assessment team reviewed laboratory reports /25//26/ and calculation spreadsheets /93-95/, confirming that the analytical procedures and quality control measures were properly implemented and supported the reliability of the monitoring results.

7.1.5 Results Summary

The assessment team reviewed the monitoring results at project and farm levels. The monitored project area covered 8,012.74 hectares across eighteen participating farms and group farms.

Based on the verified calculations, the project achieved net greenhouse gas removals of 423,411 tCO_2e during the monitoring period. A total 5% buffer allocation of 21,162 tCO_2e was applied in accordance with the approved methodology and permanence requirements. The assessment team reviewed the SOC calculation files /93/, laboratory records /25//26/, and project calculation spreadsheets /93-95/, confirming that the reported results were consistent with the approved calculation procedures and supported by sufficient evidence.

7.2 Activity Data and Management Practices

The assessment team reviewed farm activity data, technological maps /125//133//138//146//157//166//177//210//230//239//249//260//269//278//287//2

97//307//318/, agronomic recommendations /97/, inspection records (PR0107) /126//147//167//178//211//231//250//270/, and farmer declarations /105/ to assess implementation of regenerative agricultural practices across the project area.

The assessment confirmed that participating farms implemented practices including reduced tillage, crop diversification, crop residue retention, optimized fertilization, organic farming, and the application of microbial fertilizers and biostimulants. These practices were verified through review of technological maps, field inspections, and interviews with participating farmers /108/.

The assessment team confirmed that the management practices implemented during the monitoring period were consistent with the individual agronomic strategies and recommendations developed for each participating farm and aligned with the carbon sequestration objectives of the project.

Auditor's Assessment of Participant-Level Activity Data Summary

Participant ID	Legal Name	Key Practices Implemented	Short Description of Activity	Monitoring Period	Auditor Verification Assessment
CSBG-42SC-22/27-AGRI-1-2-3-GF	Ecosyst Agro EOOD	Reduced tillage; green manuring (sideration); diversified crop rotation and residue retention; microbial fertilisers; grassing of inter-rows; mulching	Reduced tillage applied by combining several operations into one, with green manuring, retention of plant residues, mulching, and grassing of inter-rows in rose and lavender plantations; microbial fertilisers used to facilitate nutrient uptake	23.03.2024 – 15.05.2025	Verified through Technological Maps (PR0104) /125/, agronomic recommendations /129/, monitoring reports (PR0107) /126/, and farm records (PR0211) /127/.
CSBG-42SC-22/27-AGRI-1-2-3-GF	Dabenska Eterichna Kompania OOD	Reduced tillage; diversified crop rotation and residue retention; microbial	Reduced tillage practised by combining several operations into one, with green manuring,	23.03.2024 – 15.05.2025	Verified through Technological Maps (PR0104) /133/ and agronomic recommendations /134/.

		fertilisers; green manure; nitrogen-fixing crops	retention of plant residues, and incorporation of nitrogen-fixing crops; fertilisers containing live microorganisms used to facilitate nutrient uptake		
CSBG-42SC-22/27-AGRI-1-2-3-GF	Stoitsev Agro EOOD	Reduced tillage; diversified crop rotation and residue retention; microbial fertilisers; green manuring; nitrogen-fixing crops	Reduced tillage applied by combining several operations into one, with green manuring, retention of plant residues, and inclusion of nitrogen-fixing crops; fertilisers containing live microorganisms used for nutrient uptake	23.03.2024 – 15.05.2025	Verified through Technological Maps (PR0104) /138/ and agronomic recommendations /139/.
CSBG-42SC-22/27-AGRI-0011	Rusalov OOD	Reduced tillage; crop diversification; strip-till	Reduced tillage applied to the fields — disc harrowing and strip-till technology for spring crops; diversified crop rotation and residue retention improving biological activity	23.03.2024 – 15.05.2025	Verified through Technological Maps (PR0104) /146/, monitoring reports (PR0107) /147/, and farm records (PR0211) /148/.

CSBG-42SC-23/28-AGRI-0008	VUKI OOD	No-till; precision farming; crop diversification; microbial fertilisers	Direct sowing into cover crops or mulch, incorporation of cover and nitrogen-fixing crops (oats, coriander, peas), and use of organic and microbial fertilisers; precision practices such as variable-rate fertilisation and irrigation	23.03.2024 – 15.05.2025	Verified through Technological Maps (PR0104) /157/, monitoring reports (PR0107) /158/, and farm records (PR0211) /159/.
CSBG-42SC-23/28-AGRI-0013-GF	Kurtev Grup OOD/ET BG 21 – Yordan Kurtev	Reduced tillage; crop diversification; nitrogen-fixing crops	Reduced tillage applied by combining several operations into one — disc harrowing, cultivation, rolling, fertilisation and sowing — to diversify crop rotation, retain plant residues, and include nitrogen-fixing crops	23.03.2024 – 15.05.2025	Verified through Technological Maps (PR0104) /166/, monitoring reports (PR0107) /167/, and farm records (PR0211) /168/.
CSBG-41SW-22/27-AGRI-0006	Proizvoditel Yotin EOOD	Minimal tillage; crop diversification; organic farming	Reduced tillage applied by combining several operations into one — disc harrowing, cultivation, rolling and sowing; diverse	23.03.2024 – 15.05.2025	Verified through Technological Maps (PR0104) /177/, monitoring reports (PR0107) /178/, and farm records (PR0211) /179/.

			crop rotation applied and crop residues retained		
CSBG-41SW-22/27-AGRI-0007	ZP Nastya Stoyanova Yotina	Minimal tillage; crop diversification; organic farming	Conservation tillage introduced by combining several operations into a single pass — disc harrowing, cultivation, rolling and sowing; diverse crop rotation with residue retention	23.03.2024 – 15.05.2025	Verified through Technological Maps (PR0104) /187/, monitoring reports (PR0107) /188/, and farm records (PR0211) /189/. Farm reported net-zero removals for the current control period, attributed to drought conditions and partial practice implementation, and was excluded from issuance /2/.
CSBG-41SW-22/27-AGRI-0008	ZP Boris Emilov Yotin	Minimal tillage; crop diversification; organic farming; nitrogen-fixing crops	Combining operations and reduced tillage — ploughing, cultivation, rolling and sowing; varied crop rotation implemented with residue retention	23.03.2024 – 15.05.2025	Verified through Technological Maps (PR0104) /198/, monitoring reports (PR0107) /199/, and farm records (PR0211) /200/.
CSBG-34SE-22/27-AGRI-0010	Agrotreyd EOOD	Minimal tillage; crop diversification; precision farming	Conservation tillage introduced by combining several activities into a single operation — disc harrowing,	23.03.2024 – 15.05.2025	Verified through Technological Maps (PR0104) /210/, monitoring reports (PR0107) /211/, and farm

			cultivation, rolling, fertilisation and sowing; precision practices such as variable-rate fertilisation and irrigation		records (PR0211) /212/.
CSBG-34SE-22/27-AGRI-0013	Insekta-2000 OOD	Minimal tillage; crop diversification; microbial fertilisers	Reduced tillage applied through disc harrowing and rolling, combined with fertilisation and sowing; biological activity enhanced through diversified crop rotation, residue retention, and microbial fertilisers	23.03.2024 – 15.05.2025	Verified through Technological Maps (PR0104) /230/, monitoring reports (PR0107) /231/, and farm records (PR0211) /232/.
CSBG-34SE-22/27-AGRI-0014	ET Agroins-Dimka Marinova	Minimal tillage; crop diversification; microbial fertilisers	Reduced tillage practised through disc harrowing and rolling, combined with fertilisation and sowing; biological activity enhanced through diversified crop rotation and residue retention	23.03.2024 – 15.05.2025	Verified through Technological Maps (PR0104) /239/, monitoring reports (PR0107) /240/, and farm records (PR0211) /241/.

CSBG-34SE-23/28-AGRI-0009	ET Stozher – Stoyan Stoyanov	Minimal tillage; crop diversification; microbial fertilisers	Minimal tillage carried out — disc harrowing and rolling; soil health maintained through diverse crop rotation, residue retention, and microbial preparations to activate natural soil microflora	23.03.2024 – 15.05.2025	Verified through Technological Maps (PR0104) /249/, monitoring reports (PR0107) /250/, and farm records (PR0211) /251/.
CSBG-34SE-22/27-AGRI-0016	Sortovi Semena Burgas OOD	Minimal tillage; crop diversification	Minimal and vertical tillage — disc harrowing, deep loosening combined with fertilisation and sowing; soil health maintained through varied crop rotation and residue retention	23.03.2024 – 15.05.2025	Verified through Technological Maps (PR0104) /260/, monitoring reports (PR0107) /261/, and farm records (PR0211) /262/.
CSBG-34SE-23/28-AGRI-0005	Kris-Mari-2008 OOD	No-till; minimal tillage; crop diversification; precision farming	Reduced tillage, direct sowing and fertilisation into living cover crops or mulch; biological activity stimulated through diversified crop rotation, residue retention, and precision farming based	23.03.2024 – 15.05.2025	Verified through Technological Maps (PR0104) /307/, monitoring reports (PR0107) /308/, and farm records (PR0211) /309/.

			on real-time soil/crop data		
CSBG-34SE-23/28-AGRI-0001	Agrarika 2022 EOOD	No-till; minimal tillage; crop diversification; precision farming	Direct sowing into mulch or living vegetation with diverse crop rotation; intercropping and cover crops (sorghum); precision farming for continuous monitoring of soil and plant conditions	23.03.2024 – 15.05.2025	Verified through Technological Maps (PR0104) /269/, monitoring reports (PR0107) /270/, and farm records (PR0211) /271/.
CSBG-34SE-23/28-AGRI-0002	Agriink EOOD	No-till; minimum tillage; crop diversification; precision farming	Minimal tillage, direct sowing and fertilisation; residue retention, intercropping and cover crops (coriander); operations optimised using precision farming tools and environmental data analysis	23.03.2024 – 15.05.2025	Verified through Technological Maps (PR0104) /278/, monitoring reports (PR0107) /279/, and farm records (PR0211) /280/.
CSBG-34SE-23/28-AGRI-0003	Agroland 7 EOOD	No-till; minimal tillage; crop diversification; precision farming	Reduced tillage and direct drilling combined with intelligent resource management; crop residues used to maintain living soil; precision	23.03.2024 – 15.05.2025	Verified through Technological Maps (PR0104) /287/, monitoring reports (PR0107) /288/, and farm records (PR0211) /289/.

			technologies and real-time data used per plot		
CSBG-34SE-23/28-AGRI-0004	Agroterra EOOD	No-till; minimal tillage; crop diversification; precision farming	Reduced tillage and direct sowing, including disc harrowing, rolling and sowing with simultaneous fertilisation, and no-till for cereal crops with crop rotation and residue retention; managed through precision farming	23.03.2024 – 15.05.2025	Verified through Technological Maps (PR0104) /297/, monitoring reports (PR0107) /298/, and farm records (PR0211) /299/.
CSBG-34SE-23/28-AGRI-0011	ZKPU Maglen	Minimal tillage; crop diversification; microbial fertilisation; mulching; grassing of inter-rows in permanent plantations	Plant residues processed using mulching machines and bacterial preparations to accelerate decomposition; grassing between rows in permanent crops; minimal tillage with microbial fertilisation in annual crops to stimulate biological activity	23.03.2024 – 15.05.2025	Verified through Technological Maps (PR0104) /318/, monitoring reports (PR0107) /319/, and farm records (PR0211) /320/.

7.2.1 Bulk Density Measurement

The assessment team reviewed the procedures applied for bulk density determination /27/ and their integration into SOC stock calculations /7/. Bulk density measurements were obtained using undisturbed soil core sampling within representative project plots located across identified EKATTE regions /27/.

The assessment confirmed that bulk density values were applied consistently within SOC stock calculations and aggregated at plot, farm, and project levels in accordance with the appropriate principles referenced within the approved methodology /7/. Recalculation checks performed by the verification team confirmed the consistent application of bulk density values within the carbon accounting framework.

7.2.2 Other Soil Properties

The assessment team reviewed monitoring records for additional soil properties, including pH, macro- and micronutrients, organic matter, and C/N ratios. These parameters were analysed for each composite sample and stored in the ISACO2 platform as supporting evidence for agronomic assessment and co-benefit evaluation /91//92/.

Although these parameters were not directly included in greenhouse gas calculations, the verification team confirmed that they provided supporting evidence regarding soil health improvement, nutrient balance, and the environmental performance of the project activities /97//108/.

7.2.3 Integration into Monitoring System

The assessment team reviewed how monitoring data were managed within the ISACO2 platform /92/. The review confirmed that soil sampling records, laboratory results, technological maps, management practice data, and calculation files were stored in a centralized system with clear traceability and audit records.

The system linked geo-referenced field data, laboratory results, farm-level calculations, and project-level reporting. The verification team confirmed that the data management system supported transparent and consistent reporting and met the requirements of the BCCS and BCCR.

7.3 Supporting Parameters

The assessment team reviewed records for additional parameters, including soil pH, crop yield, macro- and micronutrient concentrations, organic matter, and C/N ratios. These data were collected through laboratory analyses and technological maps during each monitoring cycle.

Although not included in the greenhouse gas calculations, the data were used to support agronomic assessments, soil health monitoring, safeguard monitoring, and the evaluation of environmental co-benefits.

Auditor's Assessment of Supporting Parameters

Supporting Parameter	Unit	Site Coverage	Measurement Method	Monitoring Frequency	Purpose	Auditor Verification Assessment

Soil pH	pH unit	Plot-level	Laboratory analysis	Each sampling campaign	Soil Health	Verified through accredited laboratory reports /25//26/ and soil analysis records included in Annex III /3/.
Crop yield	kg/ha	Crop-level	Technological maps (PR0104)	Annual	Economic efficiency / Leakage	Verified through technological maps /125//133//138//146//157//166//177//210//230//239//249//260//269//278//287//297//307//318/, farm management records (PR0107) /126//147//167//178//211//231//250//270/, and annual agronomic reporting (PR0211) /127//148//168//179//212//232//251//271/.
N, P, K, Ca, Mg, Na, S, Mo, B, Cu, Fe, Mn, Zn	mg/kg	Plot-level	Laboratory analysis	Each sampling campaign	Soil Health	Verified through laboratory nutrient analysis reports /25/.
Organic Matter (OM)	mg/kg	Plot-level	Laboratory analysis	Each sampling campaign	Soil Health	Verified through accredited laboratory analysis /25/.
C/N ratio	mg/kg	Plot-level	Laboratory analysis	Each sampling campaign	Soil Health	Verified through laboratory reports and supporting analytical calculations /25//94/.

7.3.1 Crop Rotations and Diversification

The assessment team reviewed technological maps /125//133//138//146//157//166//177//210//230//239//249//260//269//278//287//297//307//318/ and farmer activity data /127//148//168//179//212//232//251//271/. Participating farms cultivated annual crops including wheat, barley, corn, sunflower, rapeseed, oats, peas, and triticale, as well as perennial and industrial crops such as lavender, alfalfa, and oil-bearing rose.

The assessment confirmed that crop diversification and inclusion of legumes and cover crops were promoted within the project framework to support nitrogen fixation, soil fertility improvement, and long-term SOC enhancement /108/.

7.3.2 Tillage and Soil Disturbance

The assessment team reviewed tillage records and field management practices implemented across participating farms. Reduced tillage, strip-tillage, shallow cultivation, and minimum/no-till systems were widely implemented to reduce soil disturbance and support carbon sequestration objectives /108//62//63/.

Where site-specific agronomic conditions required deviations from reduced tillage practices, the assessment team confirmed that these were conservatively addressed within the carbon accounting approach.

7.3.3 Soil Cover

The assessment team reviewed evidence relating to cover crop implementation and residue retention. Prolonged drought conditions during the 2023–2024 agricultural year limited establishment of cover crops and reduced practice implementation in certain areas — most notably affecting ZP Nastya Stoyanova Yotina, whose net removals were consequently reported as zero for the current control period; however, the project continued to promote cover crop implementation and alternative soil conservation measures /108//212/.

The assessment confirmed that climatic limitations were documented within monitoring records and conservatively reflected in project calculations where applicable /2/.

7.3.4 Nutrient and Fertilizer Management

The assessment team reviewed nutrient management records, fertilizer application data, and agronomic recommendations /127//148//168//179//212//232//251//271//108/. The project demonstrated increasing use of microbial fertilizers, organic amendments, and biostimulants together with improved fertilizer use efficiency through optimized application techniques.

The review confirmed that these practices contributed to reductions in potential nitrous oxide emissions and supported both carbon sequestration and environmental sustainability objectives /94/.

7.3.5 Irrigation and Water Management

The assessment team reviewed irrigation practices implemented across participating farms through technological maps and during the site visit. Most farms operated under rain-fed conditions, with only limited supplemental irrigation applied where necessary /108//125//133//138//146//157//166//177//210/.

No evidence of excessive irrigation or unsustainable groundwater extraction was identified during the monitoring period.

7.3.6 Fuel Consumption Data

The verification team reviewed fuel consumption data linked to tillage, seeding, spraying, and harvesting operations /125//133//138//146//157//166//177//210/. Farmers provided operational fuel use data, which were verified using standardized coefficients from Ordinance No. H-18 of August 2016 /23/.

The assessment confirmed that fuel-related emissions were deducted from SOC removals at farm level to ensure conservative net greenhouse gas accounting /93/.

7.3.7 Co-Benefit Data

The audit team reviewed the monitoring of environmental and socio-economic co-benefit indicators associated with project implementation /2/. Evidence reviewed included laboratory analyses /25//26/, agronomic recommendations /97/, inspection reports (PR0107) /126//147//167//178//211//231//250//270/, farmer interviews /108/, and monitoring datasets /127//148//168//179//212//232//251//271/.

The review identified improvements in soil fertility, nutrient balance, water retention, soil structure, biodiversity support, and reduced reliance on synthetic agrochemicals. Participating farmers also reported improved technical knowledge, greater agronomic support, and additional income opportunities from carbon credit generation /108/.

The audit team concludes that the co-benefit monitoring framework provided credible supporting evidence demonstrating that the project contributes to broader sustainability objectives, including climate action, soil health improvement, biodiversity conservation, and rural economic resilience.

Based on its review of monitoring datasets, laboratory reports, sampling records, technological maps, calculation spreadsheets, GIS data, and on-site observations, the audit team concludes that the monitored data were collected, managed, and applied in accordance with the approved methodology /7/, PDD /1/, and requirements of the BCCS /4/ and BCCR /109/. The monitoring system demonstrated adequate traceability, transparency, conservativeness, and quality control, and the reported greenhouse gas removals were supported by sufficient evidence.

8. Quantification and Calculation

8.1 Baseline Scenario

The assessment team reviewed the baseline scenario presented in Section 4.2 of the PDD and Section 5.1 of the Monitoring Report together with supporting project records, including participation agreements, individual strategies, technological maps, monitoring reports from on-site inspections, annual periodic reports, agronomic recommendations, laboratory reports, and ER calculation sheets for all participating entities /1/ /2/ /9/ /10/ /11/ /119-322/ /25//26/ /93/ to assess whether the baseline scenario was applied consistently with the approved methodology CSBG-AGRI Version 3.1/22.08.2025. The baseline scenario represents continuation of conventional agricultural practices in Southern Bulgaria in the absence of the project and serves as the reference condition against which project-related Soil Organic Carbon (SOC) gains are quantified /1//2/.

The assessment confirmed that the baseline scenario was characterized by conventional tillage, simplified crop rotations, residue removal, high dependency on mineral fertilizers, limited soil cover between cropping cycles, and the absence of systematic SOC monitoring, resulting in stable or declining SOC stocks under business-as-usual conditions /1//2/. Farm-level baseline information, individual strategies, suitability assessments, and baseline practice comparison tables were reviewed and the assessment confirmed that participating farms were operating under conditions consistent with the baseline scenario prior to implementation of project activities /2//119//121//130//135//140//151//162//172//182//192//204//225//235//244//255//265//274//283//292//302//312/. The assessment team further confirmed that baseline assumptions were consistently applied within the carbon accounting calculations and monitoring framework used for the reporting period /2//124//128//149//160//169//180//201//213//93/.

8.1.1 Baseline SOC Stocks

The assessment team reviewed baseline SOC stock calculations, geo-referenced soil sampling records, laboratory analyses, bulk density measurements, uncertainty calculations, and ER calculation spreadsheets /11//16//17//25//26//93/. Baseline SOC stocks were established through the initial geo-referenced sampling campaigns conducted during project initiation in 2023 and were expressed as tonnes of carbon per hectare based on measured SOC concentrations, bulk density, and sampling depth in accordance with the methodology and monitoring plan /2//11//25//26//54//93/. The assessment team further reviewed the methodology used to derive the uncertainty deduction applied to quantified net removals. The MR describes that uncertainty was estimated by considering the principal sources of uncertainty associated with the project-level MRV system, including soil sampling, laboratory analysis of SOC, laboratory analysis of bulk density, and field area measurements. The individual uncertainty components (15.0% for soil sampling, 8.4% for SOC laboratory analysis, 10.3% for bulk density laboratory analysis, and 5.0% for field area measurements) were combined using the root-sum-of-squares approach, resulting in a combined uncertainty deduction of 20.70%, which was conservatively applied to the quantified net removals across all participating farms. The assessment team reviewed the supporting calculations and confirmed that the uncertainty deduction was transparently documented and consistently applied in accordance with the monitoring approach /11//25//93/.

The assessment confirmed that subsequent monitoring results were compared against the baseline reference values and, where applicable, against the highest previously recorded SOC value for each monitoring cell, as prescribed in the methodology /2//7//124//128//149//160//169//180//201//213//93/. This dynamic baseline approach prevents over-crediting by ensuring that only incremental increases in SOC relative to the highest verified stock are eligible for carbon accounting. The assessment team recalculated selected data samples and confirmed consistency between laboratory records, baseline values, and calculation spreadsheets /25//26//93/.

8.1.2 Baseline Additionality

The team reviewed the additionality rationale, agronomic recommendations, participation agreements, and implementation records for participating farms /1//2//119-226//97/. The assessment confirmed that the baseline scenario did not include systematic implementation of regenerative agricultural practices prior to project participation. Review of the baseline practice comparison tables showed that several participants applied either none or only a limited number of recommended regenerative agricultural practices before project implementation /2/.

Project intervention introduced technical support, individualized agronomic strategies, monitoring systems, and carbon finance incentives that enabled participating farms to adopt improved agricultural practices that would not have been implemented under normal commercial conditions. The assessment team reviewed baseline management records, Individual Management Strategies, annual monitoring records, soil analysis reports, agronomic recommendations, and implementation evidence for participating farms. For farms where certain regenerative practices were already present during the baseline period, the assessment team confirmed that the project introduced measurable improvements in the implementation of these practices through optimized application rates, timing, and site-specific management based on soil analyses and continuous agronomic support. The assessment team further confirmed that the project's monitoring framework and carbon finance incentives supported the sustained implementation of these enhanced practices, demonstrating that the observed SOC gains were attributable to project-supported regenerative management measures and would not have occurred under business-as-usual conditions.

8.1.3 Farm-Level Baseline Assessment

The verification team reviewed the farm-specific practice comparison tables included in the Monitoring Report for all participating entities, including Ecosyst Agro EOOD/Dabenska Eterichna Kompania OOD/Stoitsev Agro EOOD (Group Farm), Rusalov OOD, VUKI OOD, Kurtev Grup OOD/ET BG 21 – Yordan Kurtev, Proizvoditel Yotin EOOD, ZP Nastya Stoyanova Yotina, ZP Boris Emilov Yotin, Agrotreyd EOOD, Insekta-2000 OOD, ET Agroins-Dimka Marinova, ET Stozher – Stoyan Stoyanov, Sortovi Semena Burgas OOD, Kris-Mari-2008 OOD, Agrarika 2022 EOOD, Agriink EOOD, Agroland 7 EOOD, Agroterra EOOD, and ZKPU Maglen /2/.

The assessment confirmed that participating farms transitioned from limited or conventional practices toward implementation of reduced tillage, strip farming, crop diversification, microbial fertilization, integrated production systems, organic amendments, and residue retention practices. Site visits, interviews, technological maps, and field observations were used by the verification team to confirm implementation of the reported practices during the monitoring period /2//125//133//138//146//157//166//177//210//230//239//249//260//269//278//287//297//307//318/.

Auditor's Assessment of Practice Change and baseline conditions

Participant	Baseline Condition	Practices Recommended in Project	Observed Results / Implemented Practices	Auditor Assessment
Ecosyst Agro EOOD (Group Farm)	None of the recommended practices applied to annual crops; only organic farming applied to perennial crops before	Minimal processing, integrated production, microbial fertilizers, green fertilization (sideration),	Implementation of recommended practices reported during 2nd control across lavender, alfalfa, oil-bearing rose,	Evidence demonstrates transition from conventional practices to regenerative management attributable to

	joining the project.	nitrogen-fixing crops, organic/natural pesticides.	and annual crops.	project implementation. Verified through practice comparison tables, technological maps /125/, and monitoring reports /126/.
Dabenska Eterichna Kompania OOD (Group Farm)	None of the recommended practices applied to annual or perennial crops before joining the project.	Conservation without processing, minimal processing, integrated production, green fertilization (sideration), nitrogen-fixing crops.	Implementation of recommended practices reported during 2nd control.	Evidence supports adoption of regenerative practices beyond baseline conditions. Verified through practice comparison tables and technological maps /133/.
Stoitsev Agro EOOD (Group Farm)	None of the recommended practices applied to annual or perennial crops before joining the project.	Conservation without processing, minimal processing, integrated production, microbial fertilizers, green fertilization (sideration), nitrogen-fixing crops.	Implementation of recommended practices reported during 2nd control.	Evidence supports adoption of regenerative practices beyond baseline conditions. Verified through practice comparison tables and technological maps /138/.
Rusalov OOD	Limited number of recommended practices applied to annual crops before joining.	Minimal tillage, integrated production, organic pesticides, year-round soil cover (recommended).	Minimal tillage, integrated production, and organic pesticides applied at 1st control.	Evidence supports adoption of additional soil conservation practices beyond baseline. Verified through

				practice comparison tables and technological maps /146/.
VUKI OOD	Baseline practices limited (crop-specific codes 7;14 only).	Conservation without processing, minimal processing, integrated production, year-round soil cover (recommended).	Partial implementation of recommended practices reported at 1st control.	Evidence supports partial but genuine transition toward regenerative practices. Verified through practice comparison tables and technological maps /157/.
Kurtev Grup OOD/ET BG 21 – Yordan Kurtev (Group Farm)	Baseline practices limited (crop-specific codes 7;14 only); mixed crop and livestock holding.	Minimal processing, integrated production, microbial fertilizers, nitrogen-fixing crops.	Partial implementation of recommended practices reported at 1st control.	Evidence supports adoption of regenerative practices beyond baseline. Verified through practice comparison tables and technological maps /166/.
Proizvoditel Yotin EOOD	None of the recommended practices applied before joining.	No-tillage/minimum tillage, integrated production, year-round soil cover (recommended).	Partial implementation (no-till, minimum tillage, integrated production) reported at 2nd control.	Evidence supports implementation of project practices beyond baseline. Verified through practice comparison tables and technological maps /177/.

ZP Nastya Stoyanova Yotina	None of the recommended practices applied before joining.	No-tillage/minimum tillage, green manure, integrated production, year-round soil cover (recommended).	Partial implementation reported at 2nd control; long periods of drought and insufficient moisture observed during the reporting period, limiting crop development and carbon accumulation.	Practices were partially implemented, but adverse climatic conditions resulted in a net-zero carbon balance for the current control period; farm excluded from issuance while remaining subject to continued monitoring /2/.
ZP Boris Emilov Yotin	None of the practices recommended for annual and perennial crops applied before joining.	Year-round soil cover, organic fertilizers, soil improvers, biostimulants (recommended).	Agricultural practices set out in the individual strategy partially implemented at 2nd control.	Evidence supports partial but genuine adoption of regenerative practices beyond baseline. Verified through practice comparison tables and technological maps /198/.
Agrotreyd EOOD	Limited number of recommended practices applied to annual crops before joining.	No-till, minimum tillage, integrated and precision production, year-round soil cover (recommended).	No-till, minimum tillage, integrated and precision production applied at 1st control.	Evidence supports adoption of soil conservation and precision-farming practices beyond baseline. Verified through practice comparison tables and technological maps /210/.

Insekta-2000 OOD	Limited number of recommended practices applied to annual crops before joining.	Minimum tillage, integrated production, microbial fertilizers, year-round soil cover (recommended).	Minimum tillage, integrated production, and microbial fertilizers applied at 1st control.	Evidence supports adoption of regenerative practices beyond baseline. Verified through practice comparison tables and technological maps /230/.
ET Agroins-Dimka Marinova	Limited number of recommended practices applied to annual crops before joining.	Minimum tillage, integrated production, microbial fertilizers, year-round soil cover (recommended).	Minimum tillage, integrated production, and microbial fertilizers applied at 1st control.	Evidence supports adoption of regenerative practices beyond baseline. Verified through practice comparison tables and technological maps /239/.
ET Stozher – Stoyan Stoyanov	None of the recommended practices for annual crops were adopted before joining.	Minimal tillage, integrated production, microbial fertilizers, year-round soil cover (recommended).	Minimal tillage, integrated production, and microbial fertilizers applied at 1st control.	Evidence supports transition from conventional to regenerative practices attributable to the project. Verified through practice comparison tables and technological maps /249/.
Sortovi Semena Burgas OOD	None of the recommended practices for annual crops	Minimum tillage, integrated and precision production, year-	Minimum tillage, integrated and precision production	Evidence supports transition from conventional to regenerative practices

	adopted before joining.	round soil cover (recommended).	applied at 1st control.	attributable to the project. Verified through practice comparison tables and technological maps /260/.
Kris-Mari-2008 OOD	Some recommended practices for annual crops adopted before joining.	No-till, minimal tillage, integrated and precision production, year-round soil cover (recommended).	No-till, minimal tillage, integrated and precision production applied at 1st control.	Evidence indicates optimization and enhancement of pre-existing practices; additionality remains partially limited given baseline practices were already present. Verified through practice comparison tables and technological maps /307/.
Agrarika 2022 EOOD	Some recommended practices for annual crops adopted before joining.	No-till, minimal tillage, integrated and precision production, year-round soil cover (recommended).	No-till, minimal tillage, integrated and precision production applied at 1st control.	Evidence indicates optimization of pre-existing practices; additionality remains partially limited. Verified through practice comparison tables and technological maps /269/.
Agriink EOOD	Some recommended practices for annual crops	No-till, minimal tillage, integrated and precision production, year-	No-till, minimal tillage, integrated and precision production	Evidence indicates optimization of pre-existing practices;

	adopted before joining.	round soil cover (recommended).	applied at 1st control.	additionality remains partially limited. Verified through practice comparison tables and technological maps /278/.
Agroland 7 EOOD	Some recommended practices for annual crops adopted before joining.	No-till, minimal tillage, integrated and precision production, year-round soil cover (recommended).	No-till, minimal tillage, integrated and precision production applied at 1st control.	Evidence indicates optimization of pre-existing practices; additionality remains partially limited. Verified through practice comparison tables and technological maps /287/.
Agroterra EOOD	Some recommended practices for annual crops adopted before joining.	No-till, minimal tillage, integrated and precision production, year-round soil cover (recommended).	No-till, minimal tillage, integrated and precision production applied at 1st control.	Evidence indicates optimization of pre-existing practices; additionality remains partially limited. Verified through practice comparison tables and technological maps /297/.
ZKPU Maglen	Some recommended practices applied to annual and perennial crops before joining.	Mulching, grassing of inter-rows in permanent plantations, microbial fertilization (recommended).	Practices implemented consistent with individual strategy.	Evidence supports adoption of regenerative practices beyond baseline. Verified through practice comparison tables and

				technological maps /318/.

8.2 SOC Change Calculation Methodology

The assessment team reviewed the carbon quantification methodology, calculation spreadsheets, laboratory reports, soil sampling records, bulk density measurements, GeoJSON datasets, monitoring records, and supporting monitoring datasets to assess whether Soil Organic Carbon stock changes were calculated in accordance with the approved methodology and Monitoring Plan /2//7//11//25//26//54//44//55//93/.

SOC concentrations were measured through accredited laboratory analysis using the dry combustion method for each composite sample collected from the three depth intervals of 0–30 cm, 30–60 cm, and 60–90 cm. Bulk density values measured during the crediting period were applied to convert SOC concentrations into SOC stock values expressed in tonnes of carbon per hectare /16//17//25//26//54/.

The assessment team confirmed that SOC stock changes were converted into carbon dioxide equivalents using the IPCC conversion factor of 1 tonne carbon equal to 3.667 tonnes CO_2. Results were aggregated from plot level to farm level and subsequently to project level through the PR0205-ER calculation_SOC_v3.1 spreadsheets /2//7//124//128//149//160//169//180//201//213//93/. Recalculation of selected samples by the team confirmed consistency between source data, formulas, and aggregated project results.

8.2.1 Baseline Removals

The approved methodology conservatively defines baseline removals as zero tonnes CO_2e per hectare per year, reflecting the assumption that conventional farming practices would not generate systematic increases in Soil Organic Carbon stocks /1//2//7/. The assessment team reviewed this assumption within the project calculations and confirmed that baseline removals were consistently treated as zero throughout the monitoring and accounting process /2//93/.

All credited removals were therefore calculated ex post based exclusively on measured increases in SOC relative to the established baseline reference values.

8.3 Emissions from Farm Activities

The assessment team reviewed the accounting of greenhouse gas emissions associated with project implementation, including emissions from fuel consumption, fertilizer application, and leakage effects /2//94//95/. The assessment confirmed that these emissions were deducted from gross SOC-based removals to ensure conservative net greenhouse gas accounting in accordance with the approved methodology /7//93//94//95/.

8.3.1 Fuel Emissions

The assessment team reviewed fuel consumption data, Ordinance No. H-18 emission coefficients, and PR0205-ER calculation files used to quantify CO_2 emissions from agricultural machinery operations /23//93/. Fuel consumption associated with tillage, seeding, spraying, harvesting, and other field operations was calculated at plot level using standardized coefficients and national emission factors /2//23//93/.

The assessment confirmed that fuel-related emissions were deducted from gross removals prior to calculation of net project removals. Recalculation of selected data samples confirmed correct application of the conversion factor of 3.42 tCO_2e per tonne fuel equivalent, consistent with the approved methodology and referenced national regulations /93/.

8.3.2 N_2O Emissions

The assessment team reviewed the methodology applied for quantification of nitrous oxide (N_2O) emissions associated with fertilizer use and soil nitrogen processes. N_2O emissions were calculated using a Tier 1 approach based on the IPCC Guidelines for National Greenhouse Gas Inventories and included direct soil emissions, indirect emissions from volatilization, and emissions from leaching and runoff pathways /96//94/.

The assessment confirmed that emissions associated with production and use of mineral fertilizers were quantified using standardized emission factors and converted into CO_2 equivalents using the approved global warming potential factor. The verification team reviewed the ER calculation_N2O_leakage_v1 sheets and confirmed that N_2O calculations were implemented transparently and conservatively within the project GHG balance /94//95/.

8.3.3 Leakage Emissions

The assessment team reviewed the project's leakage assessment framework and associated yield monitoring procedures. Leakage was assessed using a yield-based market leakage approach in which significant reductions in agricultural productivity relative to historical baseline yields could trigger leakage deductions /7//36//37//95/.

The assessment confirmed that leakage calculations were only applied where yield reductions exceeded the defined methodological threshold and where reductions could not be attributed to regional climatic or external conditions. Yield records, technological maps, monitoring reports, remote sensing analyses, and supporting farm documentation were reviewed to assess application of the leakage framework /125//133//138//146//157//166//177//210//230//239//249//260//269//278//287//297//307//318//78//95/. The assessment confirmed that leakage deductions were applied in accordance with methodology requirements and supporting evidence /95/.

8.3.4 Results and Deductions

The assessment team reviewed the aggregated results tables, uncertainty calculations, deduction calculations, and final net greenhouse gas balances for all participating farms. Gross SOC removals were adjusted for uncertainty deductions, fuel emissions, N_2O emissions, leakage deductions, and the project-wide permanence buffer allocation /7//28//29//54//93//94//95/.

The assessment confirmed that all deductions were transparently documented and consistently applied at plot, farm, and project levels in accordance with the approved methodology and Monitoring Plan.

8.4 Net Project Removals

The assessment team reviewed the final project-level carbon accounting calculations and confirmed that net project removals represented the balance between verified SOC gains and all applicable deductions /2//93/.

The Monitoring Report confirmed that the project achieved total verified net greenhouse gas removals of 423,411 tCO_2e across 8,012.74 hectares during the monitoring period. A 5% buffer allocation totaling 21,162 tCO_2e was applied in accordance with permanence risk management provisions. The verification team recalculated selected project totals and confirmed consistency between source data, aggregation tables, and final reported values /2//124//128//149//160//169//180//201//213//97//211//78//93/.

8.4.1 Staged Issuance Mechanism

The assessment team reviewed the staged issuance mechanism prescribed within the PDD and approved methodology. In accordance with this framework, only 25% of verified removals are eligible for issuance during the current cycle, while the remaining 75% are retained within the sub-project reserve for future issuance subject to continued positive farm balances and permanence verification.

The assessment confirmed that this staged issuance mechanism was implemented consistently during the monitoring period and that the resulting eligible issuance volume of 105,827 verified carbon removal credits was appropriately derived from the verified project balance and reserve provisions.

Based on the review of baseline data, SOC calculations, emission deduction methodologies, monitoring records, remote sensing assessments, site visit observations, laboratory analyses, calculation spreadsheets, and recalculation of selected samples, the verification team concludes that the greenhouse gas calculations were performed in accordance with the approved CSBG-AGRI methodology Version 3.1/22.08.2025, the validated Project Design Document, and the requirements of the Balkan Carbon Credit Standard (BCCS) and Balkan Carbon Credit Registry (BCCR). The quantification approach was found to be conservative, transparent, traceable, and supported by sufficient and appropriate evidence /1//2//7//25//26//78//108//93//94//95/.

9.0 Issuance and Risk Management

9.1 Net Verified Removals / Reductions

The verification team reviewed the Monitoring Report (MR), calculation spreadsheets, laboratory analyses, GIS records, fuel and fertilizer accounting files, and supporting Monitoring, Reporting and Verification (MRV) documentation to assess the net verified greenhouse gas removals achieved during the monitoring period. The assessment confirmed that the project applies a transparent and conservative accounting framework consistent with the approved CSBG-AGRI methodology Version 3.1/22.08.2025, the validated Project Design Document (PDD), and the requirements of the Balkan Carbon Credit Standard (BCCS).

The net verified removals were determined through direct measurement of Soil Organic Carbon (SOC) stock changes followed by the application of methodological deductions including uncertainty adjustments, nitrous oxide (N_2O) emissions from fertilizer use, fuel-related emissions from farm activities, and leakage deductions where applicable. The verification team recalculated selected farm-level and project-level datasets and confirmed consistency between source records, laboratory results, calculation files, and aggregated reporting tables.

The assessment confirmed that total project gross removals amounted to 537,445 tCO_2e, from which deductions for uncertainty (111,262 tCO_2e), N_2O emissions (647 tCO_2e), fuel consumption (2,094 tCO_2e), and leakage emissions (31 tCO_2e) were applied. Following these deductions, the project achieved verified net greenhouse gas removals of 423,411 tCO_2e during the monitoring period. The verification team confirmed that these results were conservative, transparent, and supported by sufficient and appropriate evidence /2//93//94//95/.

9.1.1 Farm-Level Results

The verification team reviewed the farm-level calculation tables and monitoring results for all participating entities included within the current reporting cycle. The assessment confirmed that seventeen participating farms and group farms achieved positive net greenhouse gas balances and were therefore eligible for issuance under the project's staged issuance framework.

The verification team reviewed supporting records for Ecosyst Agro EOOD/Dabenska Eterichna Kompania OOD/Stoitsev Agro EOOD (Group Farm), Rusalov OOD, VUKI OOD, Kurtev Grup OOD/ET BG 21 – Yordan Kurtev, Proizvoditel Yotin EOOD, ZP Boris Emilov Yotin, Agrotreyd EOOD, Insekta-2000 OOD, ET Agroins-Dimka Marinova, ET Stozher – Stoyan Stoyanov, Sortovi Semena Burgas OOD, Kris-Mari-2008 OOD, Agrarika 2022 EOOD, Agriink EOOD, Agroland 7 EOOD, Agroterra EOOD, and ZKPU Maglen, and confirmed that the reported net removals were supported by geo-referenced soil sampling data, laboratory analyses, agronomic records, and calculation files /25//26//78//108//93/.

One participating farm, ZP Nastya Stoyanova Yotina, reported a net-zero farm balance for the current control period, attributed to drought conditions and only partial implementation of recommended practices, and was therefore excluded from issuance for the current reporting cycle. The verification team confirmed that the exclusion was applied conservatively and consistently with the approved methodology and issuance policy requirements /2//40//117//93/. A separate participating entity, PPK Nachalo-93, was excluded from the project entirely prior to finalization of the reporting cycle due to non-cooperation with monitoring, validation, and verification requirements; as no credits had been verified, certified, or issued for this farm, no adjustment to the reported project results was required /2/.

Farm ID	Farm Name	Area (ha)	Net SOC Change (tC)	Gross amount of removed GHG emissions carbon dioxide CO2 (t CO2)	Uncertainty deduction (20,70 % of Gross amount of removed GHG emissions carbon dioxide t CO2 eq)	N2O emissions from mineral fertilizers (t CO2 eq)	Total fuel consumption (t CO2 eq)	Emissions from leakage (t CO2 eq)	Adjustments to reduce removals from GHG (t CO2 eq)	Net amount of GHG removed carbon dioxide (t CO2 eq)	Total Buffer allocation (5% from Net amount of GHG removed carbon dioxide (t CO2 eq))	Issuable this cycle (25 % from Net amount of GHG removed carbon dioxide (t CO2 eq))	Retained in sub-project reserve (75% from Net amount of GHG removed carbon dioxide (t CO2 eq))	Buffer allocated in this cycle (5% from Issuable this cycle)
203457757 / 204679198 / 204556854	ECOSYST AGRO EOOD; DABENSKA ETERICHNA KOMPANIA OOD; STOITSEV	182,75	2 105	7 720	1 599	15	40	0	0	6 066	303	1 515	4 551	75

Farm ID	Farm Name	Area (ha)	Net SOC Change (tC)	Gross amount of removed GHG emissions carbon dioxide CO_2 (t CO_2)	Uncertainty deduction (20,70 % of Gross amount of removed GHG emissions carbon dioxide t CO_2 eq)	N2O emissions from mineral fertilizers (t CO_2 eq)	Total fuel consumption (t CO_2 eq)	Emissions from leakage (t CO_2 eq)	Adjustments to reduce removals from GHG (t CO_2 eq)	Net amount of GHG removed carbon dioxide (t CO_2 eq)	Total Buffer allocation (5% from Net amount of GHG removed carbon dioxide (t CO_2 eq))	Issuable this cycle (25 % from Net amount of GHG removed carbon dioxide (t CO_2 eq))	Retained in sub-project reserve (75% from Net amount of GHG removed carbon dioxide (t CO_2 eq))	Buffer allocated in this cycle (5% from Issuable this cycle)
	AGRO EOOD (GF)													
115797898	RUSALOV OOD	581,23	2 035	7 464	1 546	24	158	1	0	5 735	286	1 433	4 302	71

Farm ID	Farm Name	Area (ha)	Net SOC Change (tC)	Gross amount of removed GHG emissions carbon dioxide CO2 (t CO2)	Uncertainty deduction (20,70 % of Gross amount of removed GHG emissions carbon dioxide t CO2 eq)	N2O emissions from mineral fertilizers (t CO2 eq)	Total fuel consumption (t CO2 eq)	Emissions from leakage (t CO2 eq)	Adjustments to reduce removals from GHG (t CO2 eq)	Net amount of GHG removed carbon dioxide (t CO2 eq)	Total Buffer allocation (5% from Net amount of GHG removed carbon dioxide (t CO2 eq))	Issuable this cycle (25 % from Net amount of GHG removed carbon dioxide (t CO2 eq))	Retained in sub-project reserve (75% from Net amount of GHG removed carbon dioxide (t CO2 eq))	Buffer allocated in this cycle (5% from Issuable this cycle)
115536357	VUKI OOD	837,40	4 800	17 604	3 645	300	222	13	0	13 424	671	3 354	10 070	167
160124968 / 115772651	KURTEV GRUP OOD/ET BG 21 (GF)	694,24	15 405	56 493	11 695	0	168	0	0	44 630	2 231	11 155	33 475	557

Farm ID	Farm Name	Area (ha)	Net SOC Change (tC)	Gross amount of removed GHG emissions carbon dioxide CO2 (t CO2)	Uncertainty deduction (20,70 % of Gross amount of removed GHG emissions carbon dioxide t CO2 eq)	N2O emissions from mineral fertilizers (t CO2 eq)	Total fuel consumption (t CO2 eq)	Emissions from leakage (t CO2 eq)	Adjustments to reduce removals from GHG (t CO2 eq)	Net amount of GHG removed carbon dioxide (t CO2 eq)	Total Buffer allocation (5% from Net amount of GHG removed carbon dioxide (t CO2 eq))	Issuable this cycle (25 % from Net amount of GHG removed carbon dioxide (t CO2 eq))	Retained in sub-project reserve (75% from Net amount of GHG removed carbon dioxide (t CO2 eq))	Buffer allocated in this cycle (5% from Issuable this cycle)
207021636	PROIZVODITEL YOTIN EOOD	89,79	1 403	5 145	1 066	0	24	0	0	4 055	202	1 012	3 043	50
179637785	ZP NASTYA STOYANOVA YOTINA	47,15	0	0	0	0	0	0	0	0	0	0	0	0

Farm ID	Farm Name	Area (ha)	Net SOC Change (tC)	Gross amount of removed GHG emissions carbon dioxide CO2 (t CO2)	Uncertainty deduction (20,70 % of Gross amount of removed GHG emissions carbon dioxide t CO2 eq)	N2O emissions from mineral fertilizers (t CO2 eq)	Total fuel consumption (t CO2 eq)	Emissions from leakage (t CO2 eq)	Adjustments to reduce removals from GHG (t CO2 eq)	Net amount of GHG removed carbon dioxide (t CO2 eq)	Total Buffer allocation (5% from Net amount of GHG removed carbon dioxide (t CO2 eq))	Issuable this cycle (25 % from Net amount of GHG removed carbon dioxide (t CO2 eq))	Retained in sub-project reserve (75% from Net amount of GHG removed carbon dioxide (t CO2 eq))	Buffer allocated in this cycle (5% from Issuable this cycle)
179643717	ZP BORIS EMILOV YOTIN	227,25	935	3 431	711	0	53	2	0	2 665	133	665	2 000	33
128590472	AGROTREYD EOOD	405,81	14 506	53 196	11 012	106	108	12	0	41 958	2 097	10 488	31 470	524

Farm ID	Farm Name	Area (ha)	Net SOC Change (tC)	Gross amount of removed GHG emissions carbon dioxide CO2 (t CO2)	Uncertainty deduction (20,70 % of Gross amount of removed GHG emissions carbon dioxide t CO2 eq)	N2O emissions from mineral fertilizers (t CO2 eq)	Total fuel consumption (t CO2 eq)	Emissions from leakage (t CO2 eq)	Adjustments to reduce removals from GHG (t CO2 eq)	Net amount of GHG removed carbon dioxide (t CO2 eq)	Total Buffer allocation (5% from Net amount of GHG removed carbon dioxide (t CO2 eq))	Issuable this cycle (25 % from Net amount of GHG removed carbon dioxide (t CO2 eq))	Retained in sub-project reserve (75% from Net amount of GHG removed carbon dioxide (t CO2 eq))	Buffer allocated in this cycle (5% from Issuable this cycle)
128059984	INSEKTA-2000 OOD	339,75	7 764	28 473	5 894	0	90	0	0	22 489	1 124	5 621	16 868	281
128567242	ET AGROINS-DIMKA MARINOVA	590,21	8 631	31 651	6 552	0	157	0	0	24 942	1 247	6 234	18 708	311

Farm ID	Farm Name	Area (ha)	Net SOC Change (tC)	Gross amount of removed GHG emissions carbon dioxide CO2 (t CO2)	Uncertainty deduction (20,70 % of Gross amount of removed GHG emissions carbon dioxide t CO2 eq)	N2O emissions from mineral fertilizers (t CO2 eq)	Total fuel consumption (t CO2 eq)	Emissions from leakage (t CO2 eq)	Adjustments to reduce removals from GHG (t CO2 eq)	Net amount of GHG removed carbon dioxide (t CO2 eq)	Total Buffer allocation (5% from Net amount of GHG removed carbon dioxide (t CO2 eq))	Issuable this cycle (25 % from Net amount of GHG removed carbon dioxide (t CO2 eq))	Retained in sub-project reserve (75% from Net amount of GHG removed carbon dioxide (t CO2 eq))	Buffer allocated in this cycle (5% from Issuable this cycle)
838187633	ET STOZHER - STOYAN STOYANOV	804,66	16 495	60 488	12 522	15	218	0	0	47 733	2 386	11 931	35 802	596
102116353	SORTOVI SEMENA-BURGAS OOD	200,66	947	3 473	719	0	55	1	0	2 698	134	674	2 024	33

Farm ID	Farm Name	Area (ha)	Net SOC Change (tC)	Gross amount of removed GHG emissions carbon dioxide CO2 (t CO2)	Uncertainty deduction (20,70 % of Gross amount of removed GHG emissions carbon dioxide t CO2 eq)	N2O emissions from mineral fertilizers (t CO2 eq)	Total fuel consumption (t CO2 eq)	Emissions from leakage (t CO2 eq)	Adjustments to reduce removals from GHG (t CO2 eq)	Net amount of GHG removed carbon dioxide (t CO2 eq)	Total Buffer allocation (5% from Net amount of GHG removed carbon dioxide (t CO2 eq))	Issuable this cycle (25 % from Net amount of GHG removed carbon dioxide (t CO2 eq))	Retained in sub-project reserve (75% from Net amount of GHG removed carbon dioxide (t CO2 eq))	Buffer allocated in this cycle (5% from Issuable this cycle)
200359382	KRIS-MARI-2008 OOD	485,95	13 318	48 839	10 110	0	130	0	0	38 599	1 929	9 649	28 950	482
206819706	AGRARIKA 2022 EOOD	547,49	14 580	53 466	11 068	0	127	0	0	42 271	2 113	10 567	31 704	528

Farm ID	Farm Name	Area (ha)	Net SOC Change (tC)	Gross amount of removed GHG emissions carbon dioxide CO2 (t CO2)	Uncertainty deduction (20,70 % of Gross amount of removed GHG emissions carbon dioxide t CO2 eq)	N2O emissions from mineral fertilizers (t CO2 eq)	Total fuel consumption (t CO2 eq)	Emissions from leakage (t CO2 eq)	Adjustments to reduce removals from GHG (t CO2 eq)	Net amount of GHG removed carbon dioxide (t CO2 eq)	Total Buffer allocation (5% from Net amount of GHG removed carbon dioxide (t CO2 eq))	Issuable this cycle (25 % from Net amount of GHG removed carbon dioxide (t CO2 eq))	Retained in sub-project reserve (75% from Net amount of GHG removed carbon dioxide (t CO2 eq))	Buffer allocated in this cycle (5% from Issuable this cycle)
206975121	AGRIINK EOOD	474,65	11 636	42 672	8 834	69	127	0	0	33 642	1 682	8 409	25 233	420
201895222	AGROLAND 7 EOOD	324,54	3 655	13 404	2 775	0	88	0	0	10 541	527	2 634	7 907	131

Farm ID	Farm Name	Area (ha)	Net SOC Change (tC)	Gross amount of removed GHG emissions carbon dioxide CO2 (t CO2)	Uncertainty deduction (20,70 % of Gross amount of removed GHG emissions carbon dioxide t CO2 eq)	N2O emissions from mineral fertilizers (t CO2 eq)	Total fuel consumption (t CO2 eq)	Emissions from leakage (t CO2 eq)	Adjustments to reduce removals from GHG (t CO2 eq)	Net amount of GHG removed carbon dioxide (t CO2 eq)	Total Buffer allocation (5% from Net amount of GHG removed carbon dioxide (t CO2 eq))	Issuable this cycle (25 % from Net amount of GHG removed carbon dioxide (t CO2 eq))	Retained in sub-project reserve (75% from Net amount of GHG removed carbon dioxide (t CO2 eq))	Buffer allocated in this cycle (5% from Issuable this cycle)
201895828	AGROTERRA EOOD	642,11	18 482	67 775	14 030	0	177	0	0	53 568	2 678	13 390	40 178	669
812098896	ZKPU MAGLEN	537,10	9 858	36 151	7 484	118	152	2	0	28 395	1 419	7 096	21 299	354

Farm ID	Farm Name	Area (ha)	Net SOC Change (tC)	Gross amount of removed GHG emissions carbon dioxide CO2 (t CO2)	Uncertainty deduction (20,70 % of Gross amount of removed GHG emissions carbon dioxide t CO2 eq)	N2O emissions from mineral fertilizers (t CO2 eq)	Total fuel consumption (t CO2 eq)	Emissions from leakage (t CO2 eq)	Adjustments to reduce removals from GHG (t CO2 eq)	Net amount of GHG removed carbon dioxide (t CO2 eq)	Total Buffer allocation (5% from Net amount of GHG removed carbon dioxide (t CO2 eq))	Issuable this cycle (25 % from Net amount of GHG removed carbon dioxide (t CO2 eq))	Retained in sub-project reserve (75% from Net amount of GHG removed carbon dioxide (t CO2 eq))	Buffer allocated in this cycle (5% from Issuable this cycle)
	TOTAL	8 012,74	146 555	537 445	111 262	647	2 094	31	0	423 411	21 162	105 827	317 584	5 282

9.2 Allocation to Issuance, Reserve, and Buffer

The verification team reviewed the project's issuance allocation framework and reserve management provisions to assess compliance with the approved methodology and Issuance Policy. The project applies a staged issuance mechanism intended to strengthen permanence assurance and avoid premature over-crediting.

Under this framework, only 25% of verified removals are eligible for issuance during the current monitoring cycle, while the remaining 75% are retained within the sub-project reserve pending continued positive monitoring results and compliance with future issuance conditions. The release of the retained sub-project reserve is conducted in accordance with Section 5.1.2 (Conditions for Release of Reserved Credits) of the Issuance Policy /117/. The verification team confirmed that the staged issuance approach was implemented consistently across all participating farms /28//40//77//93/.

The assessment confirmed the following allocation structure for the current monitoring period:

- Verified net removals: 423,411 tCO_2e
- Credits eligible for issuance this cycle (25%): 105,827 tCO_2e
- Credits retained within sub-project reserve (75%): 317,584 tCO_2e
- Total project buffer allocation (5%): 21,162 tCO_2e

Summary Table of Allocation to Issuance / Reserve / Buffer

Category	Share (%)	Amount (tCO_2e)	Purpose / Auditor Assessment
Issued this period	25	105,827	Represents the proportion of verified removals released for issuance during the current monitoring cycle. Verified against MR Section 6.2 and issuance calculations.
Project reserve	75	317,584	Credits retained in the sub-project reserve to prevent over-issuance and ensure conservative staged issuance in accordance with the CSBG-AGRI methodology and PDD.
Total Project Buffer	5	21,162	Buffer allocation withheld as a non-permanence risk safeguard and collective insurance mechanism against reversal risks.
Buffer allocated in this cycle	5% of 25%	5,282	Buffer deduction applied specifically to the 25% issuable credits in the current monitoring cycle, in accordance with the Issuance Policy and PDD. The full 5% buffer (21,162 tCO_2e) applies proportionally at

Category	Share (%)	Amount (tCO_2e)	Purpose / Auditor Assessment
(5% from Issuable in this cycle only)			each issuance point across the entire credit lifecycle. [MR Table (Section 6.1/6.2); PDD] (/2//40//117/)
Net Gross Removals (before deductions)	—	537,445	Total gross CO_2 removals before uncertainty, N_2O, fuel and leakage deductions. [MR Section 5.2] (/2//93/)
Uncertainty deduction	20.70%	111,262	Quantified uncertainty deduction applied to gross removals per approved methodology. [MR Section 5.2] (/2//54//93/)
N_2O emissions from mineral fertilizers	—	647	Deduction per IPCC Tier 1 N_2O calculation methodology. [MR Section 5.2 / 5.3.2.2] (/2//94//96/)
Total fuel consumption	—	2,094	On-farm fuel emissions deducted per Ordinance No. H-18 methodology. [MR Section 5.2 / 5.3.2.1] (/2//23//93/)
Emissions from leakage	—	31	Yield-based market leakage deduction. [MR Section 5.2 / 5.3.2.3] (/2//36//37//95/)

The verification team reviewed aggregation spreadsheets, issuance calculations, and reserve allocation records and confirmed that the allocation mechanism was implemented transparently and consistently with the PDD and approved methodology. Farm-level detailed results were independently verified against MR Section 6.1/6.2 (Farm-Level Results), confirming allocation of 105,827 tCO_2e for issuance and 317,584 tCO_2e retained in reserve across compliant participating farms and group farms /2//93/.

9.2.1 Buffer Pool Allocation

The verification team reviewed the application of the project buffer pool mechanism established to address non-permanence risks and force majeure events. In accordance with the approved methodology and issuance policy, a 5% buffer allocation is applied proportionally to issued and reserved credits during each issuance cycle.

The assessment confirmed that the total project buffer allocation for the current monitoring period amounted to 21,162 tCO_2e and that the applicable buffer deductions were appropriately reflected within the issuance calculations. In addition, the verification team confirmed that the buffer allocated specifically in the current issuance cycle (5% of the 25% issuable credits) amounts to 5,282 tCO_2e, consistent with the project's staged issuance policy. The total buffer of 21,162 tCO_2e represents the collective 5% deduction from all 423,411 tCO_2e of net verified removals, of which 5,282 tCO_2e is allocated at the current issuance point and the remainder is deducted proportionally upon future release of reserved credits /1//2//40//93/. The verification team confirmed through review of calculation sheets and issuance records that the buffer mechanism was implemented consistently and conservatively.

9.2.2 Sub-Project Reserve Mechanism

The verification team reviewed the operation of the sub-project reserve mechanism established under the project's permanence management framework. The reserve mechanism retains a substantial proportion of verified removals for future issuance following continued monitoring and confirmation of positive farm balances.

The assessment confirmed that 317,584 tCO_2e were retained within the reserve structure during the current reporting cycle. Per PDD Section 7.3.1, the reserve is released in subsequent re-measurement periods when the same farm shows positive ΔSOC, subject to positive verification. The verification team reviewed the reserve accounting procedures and confirmed that the mechanism functions as an additional safeguard against reversal and over-crediting risks while maintaining long-term environmental integrity /1//28//93/.

9.2.3 Project Issuance Policy

The net CO_2 removed through the project activities is quantified using a conservative and transparent monitoring and verification system. Gross SOC stock changes are first measured, after which emissions from project activities, leakage, and an uncertainty deduction are subtracted to arrive at net verified removals /2//44/.

25% of the net GHG removals verified in each monitoring cycle are issued, while the remaining 75% are retained as a sub-project performance reserve. This reserve serves as a safeguard against uncertainty and over-crediting and is released only upon confirmed continued performance in a subsequent monitoring period. At each subsequent monitoring cycle where a positive farm balance is reported, the 75% reserve from the previous cycle is released while a new 75% reserve is retained for the current cycle /117/.

Another 5% of the credits issuable in this cycle is kept aside as buffer. This 5% buffer is deducted from both the 25% initially issued and the remaining 75% as they are released. It serves as a safeguard against potential reversals from loss of sequestered carbon or losses from natural disasters /117/.

Credits are withheld if SOC reversals beyond an acceptable threshold are detected, upon farmer withdrawal, in cases of data integrity issues, non-compliance with agronomic requirements, or occurrence of force majeure events. Any resulting shortfall is compensated through the buffer pool or performance reserve retention /117/.

In this monitoring period, the credits issued amount to 105,827 tCO2e, representing 25% of the issuable credits, while the project reserve is 317,584 tCO2e, representing 75% of the issuable credits, eligible for issuance under the Balkan Carbon Credit Registry in accordance with Section 5.1.2 (Conditions for Release of Reserved Credits) of the Issuance Policy /117/. The project buffer allocation, equivalent to 5% of issued credits, amounts to 21,162 tCO2e /2/.

9.3 Negative Balances and Corrective Actions

The verification team reviewed the project's procedures for management of negative balances and reversals. The approved methodology defines a reversal as a verified net loss of overall farm balance during the final year of a farm's crediting period. Farms reporting negative or net-zero balances are excluded from issuance for the applicable cycle but remain within the monitoring framework for future reassessment.

The assessment confirmed that no final-year reversals were identified during the current monitoring period. However, one participating entity, ZP Nastya Stoyanova Yotina, reported a net-zero farm balance and was therefore excluded from issuance during the reporting cycle. The verification team reviewed the farm balance calculations, supporting ER calculation spreadsheets, plot-level SOC quantification results, monitoring records, and issuance calculations, and confirmed that the farm balance was correctly derived and that the exclusion from issuance was appropriately reflected in the quantification results in accordance with the approved methodology /1//2//182-191/.

The project's reversal management framework includes continued monitoring obligations, staged issuance provisions, reserve mechanisms, and access to the shared project buffer pool where required. The verification team concluded that these procedures provide an appropriate and conservative framework for management of permanence risks and negative balances.

9.3.1 Corrective Actions and Ongoing Monitoring

The verification team reviewed the corrective measures proposed for farms reporting reduced performance or temporary negative balances. In the case of ZP Nastya Stoyanova Yotina, the Monitoring Report identified prolonged drought and unfavorable climatic conditions as major contributing factors affecting crop development and carbon accumulation during the reporting period. Specifically, long periods of drought and insufficient moisture were observed during the 2023–2024 agricultural year, which created conditions for poor crop development and reduced or no accumulation of carbon in the soil.

The project developer implemented continued agronomic support and specific corrective recommendations, including: working towards a larger amount of plant residues for mulching; and postponing more aggressive soil treatments to a period as close as possible to the establishment of the new crop. The verification team confirmed through review of monitoring records and interviews that the participant remains active within the project and may regain issuance eligibility in future monitoring periods if positive balances are re-established /2//187//188//189//108/.

9.3.2 Buffer Pool Usage

The verification team reviewed records relating to force majeure events and buffer pool utilization. No force majeure events requiring use of the project buffer pool were identified during the current monitoring period. Accordingly, no buffer credits were cancelled or retired during the reporting cycle. The assessment team assessed the Farms Location South – ERR sheet/344/.

9.4 Environmental Integrity and Permanence Assurance

The verification team reviewed the project's overall permanence and environmental integrity framework, including reserve mechanisms, staged issuance controls, leakage deductions, uncertainty adjustments, and monitoring obligations. The assessment confirmed that the project applies multiple layers of safeguards to ensure that issued credits represent real, measurable, additional, conservative, and durable climate benefits.

The verification team confirmed that the combination of conservative accounting rules, direct measurement of Soil Organic Carbon, reserve retention, continued monitoring requirements, and shared buffer allocation provides an appropriate framework for management of reversal and non-permanence risks in accordance with BCCS and BCCR requirements.

Based on the review of monitoring results, calculation sheets, issuance records, reserve and buffer allocation procedures, corrective action records, and supporting evidence, the verification team concludes that the issuance and risk management framework of the Carbonsafe Carbon Farming Project – South Bulgaria has been implemented in accordance with the approved CSBG-AGRI methodology, the validated Project Design Document, and the requirements of the Balkan Carbon Credit Standard (BCCS) and Balkan Carbon Credit Registry (BCCR). The staged issuance mechanism, reserve provisions, and permanence safeguards were found to be conservative, transparent, and appropriately designed to maintain the long-term environmental integrity of issued carbon removal credits /1//28//29/.

10.0 Environmental, Social and Economic Co-benefits and Safeguards

The validation and verification teams jointly reviewed the Project Design Document (PDD), Monitoring Report (MR), stakeholder engagement records, agronomic procedures, farmer contracts, land tenure documentation, GIS records, environmental safeguard evidence, grievance records, and supporting monitoring documentation to assess whether the project delivers environmental, social, and economic co-benefits while maintaining compliance with the safeguard requirements established under the Balkan Carbon Credit Standard (BCCS), Balkan Carbon Credit Registry (BCCR), the approved methodology, and the validated Project Design Document. The assessment activities included document review, evaluation of safeguard implementation measures, on-site observations, review of monitoring evidence maintained within the ISACO2 platform, and interviews with participating farmers and project representatives. Based on the evidence reviewed, the validation and verification teams confirmed that the project implemented the applicable environmental and social safeguards throughout the monitoring period and that no material adverse environmental or social impacts were identified. The assessment further confirmed that the project is designed and implemented to generate measurable environmental, social, and economic co-benefits that are monitored separately from greenhouse gas accounting and are not included within carbon credit calculations, thereby maintaining a conservative accounting approach.

10.1 Environmental Co-benefits

The validation and verification teams reviewed agronomic protocols, annual soil analysis procedures, technological maps, GIS records, laboratory analyses, remote sensing outputs, input-use records, and environmental safeguard documentation to assess environmental co-benefits associated with implementation of regenerative agricultural practices under the project. The assessment confirmed that the project contributes positively to biodiversity protection, soil health improvement, water retention, erosion reduction, and sustainable land management through implementation of crop diversification, reduced tillage systems, cover cropping, residue retention, optimized nutrient management, and reduced dependency on synthetic agricultural inputs. The verification team additionally reviewed satellite-based land-use monitoring analyses and confirmed that no project lands were converted from forests, wetlands, or natural habitats prior to enrollment or during the monitoring period. The Remote Sensing (RS) framework, incorporating Copernicus Sentinel-1 and Sentinel-2 imagery, confirmed land-use consistency, historical land-use eligibility, and absence of any natural habitat conversion across all eighteen participating farms /1//2//62//63//78/.

The assessment further confirmed that annual soil analyses and individualized agronomic recommendations support improvements in nutrient use efficiency, reduction of fertilizer-related emissions, and minimization of nutrient runoff and groundwater contamination risks. Increased Soil Organic Carbon and improved soil aggregate stability were also found to contribute positively to water infiltration, drought resilience, and erosion resistance, particularly under the dry climatic conditions experienced during recent agricultural seasons, alongside reduced reliance on synthetic fertilizers in favour of microbial fertilizers and biostimulants /2//119//25//26/. Based on the evidence reviewed, including monitoring records and laboratory analyses, the validation and verification teams concluded that the environmental co-benefits identified within the PDD and Monitoring Report are technically credible, logically linked to project activities, and supported by measurable indicators and monitoring evidence.

10.2 Contribution to Sustainable Development Goals (SDGs)

The validation and verification teams reviewed the project's mapping against the United Nations Sustainable Development Goals (SDGs), associated sustainability indicators, and monitoring procedures used to track co-benefits throughout implementation. The assessment confirmed that the project contributes directly to SDG 2 (Zero Hunger), SDG 13 (Climate Action), and SDG 15 (Life on Land), while also supporting SDG 6 (Clean Water and Sanitation) and SDG 12 (Responsible Consumption and Production). These contributions are supported by tangible project activities including implementation of regenerative agricultural practices, annual soil analyses, agronomic recommendations, verified greenhouse gas removals, and expansion of sustainable agricultural management practices across participating farms.

The assessment further confirmed that SDG indicators and sustainability co-benefits are monitored through the project's SDG_CS Tool and integrated into the project's MRV framework and verification cycle, applied across the Plovdiv, Sofia, Yambol, and Burgas regions /35//80//118//171//203//254/. Indicators reviewed included the number of participating farms, hectares under regenerative agricultural management, annual soil diagnostics performed, agronomic recommendations issued, and verified tonnes of carbon dioxide removals generated. Based on the evidence reviewed, the validation and verification teams concluded that the project's SDG contributions are substantiated by implementation evidence and remain consistent with internationally recognized sustainability objectives.

10.3 Social Co-benefits

The validation and verification teams reviewed the project's assessment of social impacts, stakeholder engagement records, farmer participation arrangements, agronomic support documentation, and community-level benefit statements to assess social co-benefits generated through project implementation. The assessment confirmed that the primary social co-benefit consists of generation of supplementary revenue streams for participating farmers through the sale of verified carbon credits. This additional income is intended to complement conventional agricultural revenues and support farmers in managing transition-related costs and risks associated with implementation of regenerative agricultural practices.

In addition to direct financial benefits, the assessment confirmed that participating farmers received annual soil diagnostics, individualized agronomic recommendations, technological maps, and ongoing technical consultations designed to improve farm productivity, reduce input costs, strengthen soil resilience, and support long-term sustainable agricultural management. Interviews conducted during site visits further confirmed increased farmer awareness regarding regenerative agriculture practices and long-term soil management principles. The validation and verification teams identified no evidence of discrimination, unequal participation, or exclusion of participating entities during the monitoring period and concluded that the social co-benefits reported by the project are reasonable, credible, and supported by implementation evidence /105//108/.

10.4 Benefit-Sharing Statement

The validation and verification teams reviewed the project's benefit-sharing framework, contractual arrangements, ERP-based accounting procedures, and financial tracking controls to assess whether carbon revenues are distributed transparently and equitably among project participants. The assessment confirmed that participating farmers are identified as the primary beneficiaries of carbon credit revenues and are expected to receive approximately 50–60% of net revenues generated through carbon credit sales, while remaining revenues are allocated to project implementation activities, validation and verification costs, market development activities, and the project-wide buffer pool.

This benefit-sharing arrangement is governed by individual contracts (PR0202) between Carbonsafe JSC and each participating farm, with carbon credit revenues tracked through the ISACO2 ERP system. Farmers receive annual statements detailing credits generated and associated revenue allocations. Based on the contractual arrangements and accounting controls reviewed, the validation and verification teams concluded that the benefit-sharing framework is transparent, auditable, and consistent with accepted good practices for voluntary carbon market projects /120//141//152//163//173//193//205//226//77/.

10.5 Agronomic Support

The validation and verification teams reviewed the agronomic support framework implemented under the project and confirmed that it forms a central component of the project design and implementation structure. Each participating farm undergoes annual soil testing covering Soil Organic Carbon, pH, organic matter, macro- and micronutrients, and related soil health indicators. Based on laboratory results and field assessments, Carbonsafe JSC develops individualized agronomic recommendations covering fertilizer management, crop rotations, cover crop selection, tillage practices, and soil amendment strategies.

The project additionally provides one-on-one consultations, technical guidance, annual technological maps, and implementation support to participating farmers in order to reduce implementation risks, maintain productivity, and support long-term sustainability of regenerative agricultural practices. The validation and verification teams confirmed that the agronomic support framework is governed by Procedure PR01 (Procedure for Preparation of Agronomical Prescriptions, Recommendations, and an Individual Strategy, Version 2.1). The framework includes a structured multi-step agronomic planning process: (1) baseline agronomic assessment; (2) development of an Individual Strategy (PR0103); (3) annual Technological Maps (PR0104); and (4) continuous on-site and remote technical support. The verification team reviewed agronomic recommendations, Individual Strategies (PR0103), Technological Maps (PR0104), inspection reports, and stakeholder engagement documentation and confirmed that agronomic support activities were actively implemented throughout the monitoring period /9//121//125//134//138//146//157//166//177//97/.

10.6 Land Use and Access Protection

The validation and verification teams reviewed land tenure verification procedures, participation agreements, cadastral documentation, land-use records, GIS analyses, and project safeguard statements relating to land use and access protection. The assessment confirmed that participation is entirely voluntary and requires documented ownership or legally valid operating rights prior to enrollment of agricultural parcels within the project. The project does not involve land acquisition, physical displacement, economic displacement, restrictions on customary access to land or resources, or conversion of forests, wetlands, or ecologically sensitive lands. All enrolled plots are verified against IACS applications and cadastral records. The Ministry of Environment and Water confirmed in writing that implementation of the project does not require a formal environmental impact assessment under applicable Bulgarian legislation /98/.

The verification team additionally reviewed grievance records, stakeholder engagement documentation, and monitoring evidence and confirmed that no disputes relating to ownership, access, or use rights were identified during the monitoring period. The assessment further confirmed that where land-right disputes may arise, credits associated with affected parcels are withheld until resolution of the issue. Based on the evidence reviewed, the validation and verification teams concluded that the project incorporates appropriate safeguards to protect land tenure rights, land access, and community interests throughout the project lifecycle /323-343//67//68//70//98//49/.

10.7 Flexibility in Producer Practices

The validation and verification teams reviewed the project's procedures relating to flexibility in implementation of regenerative agricultural practices. The assessment confirmed that the project recognizes operational realities affecting agricultural production systems, including climatic variability, pest pressures, market conditions, and farm management constraints. Participating farmers are therefore permitted to implement justified temporary adjustments to recommended practices, including temporary tillage activities, modified crop sequences, or revised nutrient applications, provided that such deviations are documented and reviewed by Carbonsafe agronomists.

The verification team reviewed management practice records, technological maps, agronomic recommendations, and site inspection reports and confirmed that deviations affecting implementation, including drought-related limitations on cover crop establishment (most notably affecting ZP Nastya Stoyanova Yotina — see Section 9.3), were documented and conservatively reflected in project calculations where applicable /121//125//134//138//146//157//166//177//97//211/. Based on the evidence reviewed, the validation and verification teams concluded that the flexibility provisions improve practical implementation and farmer retention while maintaining environmental integrity and methodological consistency.

10.8 Impact on Producers

The validation and verification teams reviewed the project's assessment of impacts on farm productivity, operational costs, profitability, and long-term economic resilience. The assessment confirmed that while temporary yield fluctuations may occur during transition to regenerative agricultural practices, these risks are mitigated through technical support, conservative agronomic recommendations, and supplementary income opportunities associated with carbon credit generation. Over time, the project is expected to contribute to reductions in fertilizer, pesticide, fuel, and irrigation costs while improving soil health, drought resilience, and long-term farm productivity.

Based on the implementation evidence, farmer consultations, and agronomic support measures reviewed during verification, the validation and verification teams concluded that the project is designed to strengthen rather than adversely affect the economic viability and resilience of participating farms /141//152//163//173//179//180//189//190//211//212//108/.

10.9 Do-No-Harm and Risk Management

The validation and verification teams reviewed the project's Do-No-Harm Assessment, safeguard framework, environmental and social risk assessments, mitigation procedures, and stakeholder engagement controls. The assessment covered biodiversity protection, water resources, agrochemical use, labor rights, occupational health and safety, community impacts, leakage risks, operational non-compliance, data privacy, and grievance procedures. Residual environmental and social risks were assessed as low and manageable through legal compliance, annual monitoring, agronomic oversight, corrective action procedures, stakeholder engagement, and continuous monitoring activities.

The verification team reviewed mitigation measures implemented during the monitoring period, including reduced tillage systems, crop diversification, optimized nutrient management, land-use monitoring, contractual safeguards, grievance mechanisms, and continuous farmer support activities. Supporting evidence reviewed included technological maps, GIS records, laboratory analyses, farmer contracts, inspection reports, and stakeholder documentation. No unmitigated environmental or social impacts were identified during the verification assessment. Based on the evidence reviewed, the validation and verification teams concluded that the project has established and effectively implemented a comprehensive framework for identification, prevention, mitigation, and management of environmental and social risks throughout the project lifecycle /98//62//63//211//70//103//104//108/.

Auditor's Assessment of Safeguard Compliance and Traceability (Do-No-Harm)

PDD Section	Safeguard Topic	Implementation / Compliance	Supporting Evidence	Auditor Assessment
10.9.3 & 10.9.10	Land tenure & legal compliance	All participating farms demonstrate valid legal rights over enrolled land.	Farmer contracts; PR0202 administrative contracts; registration records; IACS applications	Verified through contractual records and land registration evidence reviewed during verification. (/120//141//152//163//173//193//205//226//323-343//50/)
10.9.4	Biodiversity & habitat protection	Project promotes biodiversity through crop diversification, reduced tillage, cover cropping, and reduced chemical inputs. No forest or natural habitat conversion identified.	Individual Strategies (PR0103); Technological Maps (PR0104); SOC and N_2O calculation sheets; IACS records; RS analysis	Verified through agronomic records, remote sensing analysis, and historical land-use documentation. (/121//125//134//138//146//157//166//177//93//94//62//63//78/)
10.9.6	Soil & emissions management	Reduced tillage, SOC monitoring, and optimized fertilization applied to minimize emissions and improve soil health.	MR Annex III; PR0205-ER calculation_SOC_v3.1; ER calculation_N20_leakage_v1	Verified through monitoring reports, soil laboratory analyses, and emission calculation sheets. (/3//25//26//93//94//95/)
10.9.7	Agrochemical use and waste	Farmers confirm non-use of prohibited agrochemicals under Bulgarian and EU legislation.	Farmer declarations	Verified through signed farmer declarations and agronomic documentation (/105/).
10.9.8	Community safeguards	No physical or economic displacement identified. Agricultural land use remains unchanged and productive.	No Displacement Declaration; contracts; IACS records; RS analysis; grievance records; leakage calculations	Verified through land-use records, declarations, grievance review, and leakage assessments. (/30//36//37//62//63//95//103//104//105/)
10.9.9	Labor & OHS	Farmers confirm compliance with safe working conditions and fair remuneration requirements.	Farmer declarations	Verified through signed declarations and legal compliance documentation. (/34//105/)

PDD Section	Safeguard Topic	Implementation / Compliance	Supporting Evidence	Auditor Assessment
10.9.11	Data protection & transparency	Project applies GDPR-compliant data management, role-based access control, and registry traceability.	Data Retention Policy; BCCR registry entries	Verified through system documentation, registry records, and data management procedures. (/59//84-92//109/)
10.9.12	Grievance mechanism	Operational grievance mechanism available via website, email, and phone. Complaints are logged and resolved under formal procedures.	Public grievance mechanism; grievance register; grievance procedures	Verified through grievance mechanism procedures and review of grievance register confirming no unresolved complaints. (/103//104/)

10.10 Legal Compliance Statement

The validation and verification teams reviewed the legal compliance statement, due diligence procedures, participation contracts, land tenure verification procedures, and compliance monitoring protocols associated with project implementation. The assessment confirmed that the project commits to compliance with applicable Bulgarian legislation, European Union regulations, and relevant international principles relating to land use, environmental protection, labor standards, occupational safety, and data privacy /98//59//162//205/.

The verification team additionally reviewed farmer registration records, IACS applications, land-use documentation, and monitoring evidence and identified no evidence of deforestation, wetland conversion, unauthorized land-use change, ecological degradation, or regulatory non-compliance associated with project activities during the monitoring period /50//98//62//63//78//205//108/. Based on the evidence reviewed, the validation and verification teams concluded that the project maintained compliance with applicable legal, environmental, and land tenure requirements throughout implementation and operation /98//205//108/.

10.11 NDC and Policy Interaction Statement

The validation and verification teams reviewed the project's assessment of interactions with Bulgaria's and the European Union's climate and agricultural policy frameworks. The assessment confirmed that the project is designed to complement commitments established under the Paris Agreement, the EU Green Deal, the Common Agricultural Policy, and emerging carbon removal certification initiatives /18//19//24/. Registry controls, transparent accounting procedures, and exclusivity requirements are used to prevent double counting and ensure credibility of voluntary carbon market claims /59//109/. Based on the documentation reviewed, the validation and verification teams concluded that the project is aligned with relevant climate and sustainability policy objectives and does not conflict with national or regional climate commitments /59//18//19//24//109/.

10.12 Employee Compensation Safeguards

The validation and verification teams reviewed Carbonsafe JSC policies relating to employee compensation, labor standards, and working conditions applicable to project personnel and contracted service providers /34//172//173//174/. The assessment confirmed that the project commits to compliance with applicable labor legislation, European Union directives, and International Labour Organization principles relating to fair remuneration, equal pay, non-discrimination, and safe working conditions /34//172//173//174//205/. The verification team identified no evidence of material labor or compensation non-conformities during the monitoring period /205//108/. Based on the evidence reviewed, the validation and verification teams concluded that employee compensation safeguards are appropriate and consistent with recognized social safeguard practices /34//205//108/.

10.13 Health and Safety Statement

The validation and verification teams reviewed occupational health and safety procedures applicable to field staff, soil sampling personnel, laboratory personnel, agronomic teams, and contracted service providers. Procedures reviewed included personal protective equipment requirements, equipment and vehicle safety protocols, training obligations, field operation procedures, and incident reporting systems. During field inspections and stakeholder interviews, the verification team observed no material occupational health or safety concerns associated with project implementation activities. Based on the documentation and observations reviewed, the validation and verification teams concluded that the project's health and safety arrangements are adequate and proportionate to the scale and nature of project operations /72//73//74//211//108/.

10.14 Local Supply Chain and Partnership Statement

The validation and verification teams reviewed the project's use of local laboratories, agronomists, consultants, and service providers to support soil analyses, agronomic assistance, monitoring activities, and operational implementation. The assessment confirmed that the project contributes to creation of local economic opportunities and strengthening of technical capacity within Bulgaria's agricultural sector through engagement of local technical expertise and service providers /16//17//147//148//97//108/. The validation and verification teams concluded that these local partnerships support increased local ownership, institutional capacity building, and broader socio-economic value generation beyond the participating farms themselves.

10.15 Impact on Cultural and Ecologically Significant Lands

The validation and verification teams reviewed project eligibility criteria, GIS-based land screening procedures, remote sensing analyses, and land-use records to assess potential impacts on cultural heritage sites and ecologically significant lands. The assessment confirmed that the project excludes land converted from forests, wetlands, and other natural or high-conservation-value ecosystems and limits participation to existing agricultural lands possessing documented legal rights. Because the project does not involve land conversion, infrastructure development, or physical expansion into natural habitats, no adverse impacts on cultural heritage or ecologically significant lands are anticipated or were identified during the monitoring period. Based on the evidence reviewed, the validation and verification teams concluded that the project remains consistent with applicable environmental safeguard requirements and protection objectives relating to ecologically and culturally sensitive areas /98//62//63//78//205//108/.

Based on the review of the Project Design Document, Monitoring Report, safeguard statements, participation agreements, agronomic procedures, grievance records, monitoring evidence, GIS analyses, stakeholder engagement documentation, and on-site observations /1//2//120//98//62//63//162//211//103//104//205//108/, the validation and verification teams concluded that the project is expected to deliver substantial environmental, social, and economic co-benefits while maintaining appropriate safeguards to prevent adverse impacts. The assessment confirmed effective implementation of safeguard controls, stakeholder engagement procedures, permanence protections, agronomic support systems, and risk mitigation measures supported by sufficient and appropriate evidence /162//211//198//199//200//103//104//108/. Accordingly, the validation and verification teams concluded that the project is fully consistent with the environmental and social safeguard requirements of the Balkan Carbon Credit Standard (BCCS), Balkan Carbon Credit Registry (BCCR), the approved methodology, and the validated Project Design Document /4//5//6//7//59//109/.

10.16 Identified risks / mitigation

Environmental and social risks associated with the Carbonsafe Carbon Farming Project – South Bulgaria were identified and assessed in accordance with the project Risk Assessment framework and the Do-No-Harm safeguard requirements defined in the PDD. The following table summarizes identified risks, mitigation measures, supporting evidence, and auditor assessment.

Auditor's Assessment of Identified Risks / Mitigation

Risk Category	Risk Description	Mitigation Measures Applied	Evidence	Auditor Assessment
Soil degradation / environmental risk	Soil disturbance, erosion, or SOC loss due to improper practices.	Reduced/conservation tillage, permanent soil cover, crop rotation.	Technological Maps (PR0104), on-site inspection reports.	Verified through agronomic records, monitoring visits, and implementation of conservation agriculture practices. (/211//97//108/)
Nutrient & emissions risk	Excess fertilizer use leading to emissions or soil imbalance.	Soil-based nutrient management and agronomic recommendations.	Soil laboratory reports, agronomic recommendations.	Verified through laboratory analyses, nutrient management plans, and N_2O calculation sheets. (/16//17//94//96//97/)
Biodiversity impact	Reduced biodiversity due to monocropping or intensive input use.	Crop diversification and reduced chemical inputs.	Technological Maps, farm records.	Verified through crop rotation records and reduced chemical input management. (/62//63//78/)

Risk Category	Risk Description	Mitigation Measures Applied	Evidence	Auditor Assessment
Leakage risk	Displacement of agricultural activities outside project boundaries.	Eligibility criteria, land-use monitoring, yield-protective agronomy.	GIS records, ISACO2 system, boundary checks.	Verified through GIS datasets, RS analysis, and land-use monitoring records. (/36//37//98//62//63//95/)
Social / participation risk	Farmer non-compliance, dissatisfaction, or withdrawal.	Contracts, financial incentives, continuous advisory support.	Farmer contracts.	Verified through signed contracts, stakeholder engagement records, and agronomic support documentation. (/162//71//72//73//108/)
Stakeholder / community risk	Potential grievances or lack of transparency.	Grievance mechanism, stakeholder engagement, and consultations.	Grievance records, stakeholder documentation.	Verified through grievance register review and stakeholder consultation evidence. (/162//103//104//108/)
Reversal / permanence risk	Temporary reversal or underperformance affecting carbon credit integrity.	5% buffer allocation and staged issuance system.	MR Section 6 allocation tables and reserve calculations.	Verified through issuance, reserve, and buffer allocation mechanisms consistent with the approved methodology. (/40//93//198/)
Displacement risk	Potential physical or economic displacement due to project activities.	Project limited to existing croplands; no land appropriation or resettlement.	No Displacement Declaration, IACS records, RS analysis.	Verified through land-use documentation and absence of displacement impacts during monitoring period. (/30//98//62//63//205/)

The review of the Monitoring Report, safeguard evidence, agronomic records, grievance documentation, and risk mitigation procedures confirms that the identified environmental and social risks were adequately managed during the monitoring period. No material adverse environmental or social impacts, displacement effects, or unmitigated reversal risks were identified. Residual risks remain low to negligible.

11.0 Stakeholder Engagement

The validation and verification teams jointly reviewed Section 11 of the Project Design Document (PDD), the Monitoring Report (MR), Carbonsafe Stakeholder Engagement Policy, participation agreements, grievance procedures, stakeholder consultation records, training materials, public disclosure evidence, and related implementation documentation to assess whether stakeholder engagement activities were implemented transparently, equitably, and consistently with the requirements of the Balkan Carbon Credit Standard (BCCS), Balkan Carbon Credit Registry (BCCR), and the approved methodology. The assessment activities included document review, interviews with participating farmers and project representatives, review of stakeholder communication records, and on-site inspections conducted during the monitoring period. Based on the evidence reviewed, the validation and verification teams confirmed that stakeholder engagement remained an integral component of the Carbonsafe Carbon Farming Project – South Bulgaria and was implemented through a structured framework designed to ensure transparency, accessibility of information, responsiveness to stakeholder concerns, and continuous improvement of project implementation practices.

The assessment confirmed that the project applies a structured approach to identification and engagement of stakeholders, including participating farmers, landowners, local communities, government authorities, laboratories, validation and verification bodies, registries, service providers, and carbon credit buyers. All stakeholder interactions, consultations, and communications are documented and maintained within project records to support transparency and traceability throughout the project lifecycle. The verification team further confirmed through interviews, document review, and on-site observations that participating farmers remained actively engaged throughout the monitoring cycle through consultations, agronomic support, monitoring visits, training activities, and continuous communication with Carbonsafe JSC personnel /126//147//167//178//211//231//250//270//108/.

11.1 Participation Agreements with Stakeholders

The validation and verification teams reviewed sample participation agreements, farmer contracts, grievance procedures, benefit-sharing arrangements, and related stakeholder policies to assess whether participation arrangements are transparent, equitable, and contractually enforceable. The assessment confirmed that the principal stakeholder agreements are the individual contracts entered into between Carbonsafe JSC and participating farmers. These agreements clearly define enrolled land parcels, legal tenure requirements, regenerative agricultural practices to be implemented, monitoring and reporting obligations, ownership and authorization of carbon credits, benefit-sharing arrangements, permanence commitments, dispute resolution procedures, and exit provisions.

The validation and verification teams confirmed that participation agreements are written in accessible language and explained to participating farmers prior to signature in order to ensure informed and voluntary participation. The contracts additionally incorporate risk-sharing provisions, including application of reserve and buffer mechanisms designed to protect farmers from liabilities associated with uncontrollable reversal events and long-term permanence risks. Interviews conducted with participating farmers during the site visit confirmed awareness and understanding of contractual obligations, monitoring requirements, and participation conditions. Based on the documentation reviewed and interviews conducted, the validation and verification teams concluded that the participation agreements provide a robust, transparent, and auditable framework for stakeholder engagement and contractual accountability /120//141//152//163//173//193//205//226//162//103//104//108/.

11.2 Training and Capacity Building

The validation and verification teams reviewed the Farmer Training Policy and Programme, agronomic recommendations, Individual Strategies (PR0103), training materials, consultation records, attendance logs, and annual advisory documentation to assess implementation of farmer capacity-building activities and technical support measures. The assessment confirmed that Carbonsafe JSC implements a structured training programme consisting of regular online training sessions, annual in-person trainings, continuous agronomic consultations, and individualized technical support provided by project agronomists and, where necessary, external experts /71//72//73//74//75//76//97//108/.

The training and advisory programme covers regenerative agricultural practices, soil carbon management, crop rotation planning, fertilizer optimization, tillage reduction, microbial fertilizer application, cover crop management, monitoring and reporting obligations, carbon credit fundamentals, data submission procedures, and risk prevention measures. Annual agronomic recommendations were issued for the 2023–2024 and 2024–2025 agricultural seasons and were tailored to local agronomic conditions and plot-specific soil characteristics /121//125//134//138//146//157//166//177//97/. The verification team reviewed consultation records and confirmed that Carbonsafe agronomists conducted on-site visits, technical consultations, remote support activities, and ongoing monitoring support throughout the reporting period. Participating farmers further confirmed during interviews that these consultations contributed positively to improved understanding of regenerative agriculture practices, monitoring procedures, and long-term soil management strategies. Based on the evidence reviewed, the validation and verification teams concluded that the training and capacity-building framework is comprehensive and provides participating farmers with adequate technical support to effectively implement and sustain project activities /71//72//73//74//75//76//97//108/.

Auditor Assessment’s Farmer Consultations and Agronomic Support

Date / Period	Location / Format	Target Group	Topic / Purpose	Auditor Verification Assessment
29.04.2024; 15.04.2025	PR0103 Individual Strategies; Annex I documentation	EKOSYST AGRO EOOD	Individual strategy implementation and regenerative agriculture principles; plot performance and nutrient efficiency recommendations.	Verified through PR0103 Individual Strategies, agronomic recommendation records, and participant monitoring documentation /119/120/121/122/123/124/125/126/127/128/129/323/.
29.04.2024; 15.04.2025	PR0103 Individual Strategies; Annex I documentation	DABENSKA ETERICHNA KOMPANIA OOD	Individual strategy implementation and regenerative agriculture principles; plot performance and nutrient efficiency recommendations.	Verified through PR0103 Individual Strategies, agronomic recommendation records, and participant monitoring documentation /130/131/132/133/134/324/.
29.04.2024; 15.04.2025	PR0103 Individual Strategies; Annex I documentation	STOITSEV AGRO EOOD	Individual strategy implementation and regenerative agriculture principles; plot performance and nutrient efficiency recommendations.	Verified through PR0103 Individual Strategies, agronomic recommendation records, and participant monitoring documentation /135/136/137/138/139/325/.
16.10.2023; 09.12.2024	PR0103 Individual Strategies; Annex I documentation	RUSALOV OOD	Individual strategy implementation and regenerative agriculture principles; plot performance and nutrient efficiency recommendations.	Verified through PR0103 Individual Strategies, agronomic recommendation records, and monitoring reports /140/141/142/143/144/145/146/147/148/149/150/326/.
26.02.2024; 01.03.2025	PR0103 Individual Strategies; Annex I documentation	VUKI OOD	Individual strategy implementation and regenerative agriculture principles; plot performance and nutrient efficiency recommendations.	Verified through PR0103 Individual Strategies, agronomic recommendation records, and monitoring reports /151/152/153/154/155/156/157/158/159/160/161/327/.
24.03.2024; 02.05.2025	PR0103 Individual Strategies; Annex I documentation	KURTEV GRUP OOD / ET BG 21 - YORDAN KURTEV	Individual strategy implementation and regenerative agriculture	Verified through PR0103 Individual Strategies, agronomic recommendation records, and monitoring reports

Date / Period	Location / Format	Target Group	Topic / Purpose	Auditor Verification Assessment
			principles; plot performance and nutrient efficiency recommendations.	/162/163/164/165/166/167/168/169/170/328/.
29.04.2024	PR0103 Individual Strategies; Annex I documentation	PROIZVODITEL YOTIN EOOD	Individual strategy implementation and regenerative agriculture principles; plot performance and nutrient efficiency recommendations.	Verified through PR0103 Individual Strategies, agronomic recommendation records, and participant monitoring documentation /172/173/174/175/176/177/178/179/180/181/329/.
29.04.2024	PR0103 Individual Strategies; Annex I documentation	ZP NASTYA STOYANOVA YOTINA	Individual strategy implementation and regenerative agriculture principles; plot performance and nutrient efficiency recommendations; corrective recommendations following drought-driven negative farm balance.	Verified through PR0103 Individual Strategies, agronomic recommendation records, and on-site inspection (PR0107) documentation /182/183/184/185/186/187/188/189/190/191/330/.
29.04.2024	PR0103 Individual Strategies; Annex I documentation	ZP BORIS EMILOV YOTIN	Individual strategy implementation and regenerative agriculture principles; plot performance and nutrient efficiency recommendations.	Verified through PR0103 Individual Strategies, agronomic recommendation records, and participant monitoring documentation /192/193/194/195/196/197/198/199/200/201/202/331/.
28.08.2023; 07.11.2024	PR0103 Individual Strategies; Annex I documentation	AGROTRADE EOOD	Individual strategy implementation and regenerative agriculture principles; plot performance and nutrient efficiency recommendations.	Verified through PR0103 Individual Strategies, agronomic recommendation records, and monitoring reports /204/205/206/207/208/209/210/211/212/213/214/332/.

Date / Period	Location / Format	Target Group	Topic / Purpose	Auditor Verification Assessment
07.11.2023; 17.10.2024	PR0103 Individual Strategies; Annex I documentation	INSEKTA-2000 OOD	Individual strategy implementation and regenerative agriculture principles; plot performance and nutrient efficiency recommendations.	Verified through PR0103 Individual Strategies, agronomic recommendation records, and monitoring reports /225/226/227/228/229/230/231/232/233/234/334/.
07.11.2023; 17.10.2024	PR0103 Individual Strategies; Annex I documentation	ET AGROINS-DIMKA MARINOVA	Individual strategy implementation and regenerative agriculture principles; plot performance and nutrient efficiency recommendations.	Verified through PR0103 Individual Strategies, agronomic recommendation records, and monitoring reports /235/236/237/238/239/240/241/242/243/335/.
26.01.2024; 01.04.2025	PR0103 Individual Strategies; Annex I documentation	ET STOZHER - STOYAN STOYANOV	Individual strategy implementation and regenerative agriculture principles; plot performance and nutrient efficiency recommendations.	Verified through PR0103 Individual Strategies, agronomic recommendation records, and monitoring reports /244/245/246/247/248/249/250/251/252/253/336/.
12.10.2023; 07.11.2024	PR0103 Individual Strategies; Annex I documentation	SORTOVI SEMENA-BURGAS OOD	Individual strategy implementation and regenerative agriculture principles; plot performance and nutrient efficiency recommendations.	Verified through PR0103 Individual Strategies, agronomic recommendation records, and monitoring reports /255/256/257/258/259/260/261/262/263/264/337/.
14.03.2024; 12.12.2024	PR0103 Individual Strategies; Annex I documentation	KRIS-MARI-2008 OOD	Individual strategy implementation and regenerative agriculture principles; plot performance and nutrient efficiency recommendations.	Verified through PR0103 Individual Strategies, agronomic recommendation records, and monitoring reports /302/303/304/305/306/307/308/309/310/311/342/.
23.03.2024	PR0103 Individual Strategies; Annex I documentation	AGRARIKA 2022 EOOD	Individual strategy implementation and regenerative agriculture	Verified through PR0103 Individual Strategies, agronomic recommendation records, and monitoring reports

Date / Period	Location / Format	Target Group	Topic / Purpose	Auditor Verification Assessment
			principles; plot performance and nutrient efficiency recommendations.	/265/266/267/268/269/270/271/272/273/338/.
23.03.2024	PR0103 Individual Strategies; Annex I documentation	AGRIINK EOOD	Individual strategy implementation and regenerative agriculture principles; plot performance and nutrient efficiency recommendations.	Verified through PR0103 Individual Strategies, agronomic recommendation records, and monitoring reports /274/275/276/277/278/279/280/281/282/339/.
06.03.2024	PR0103 Individual Strategies; Annex I documentation	AGROLAND 7 EOOD	Individual strategy implementation and regenerative agriculture principles; plot performance and nutrient efficiency recommendations.	Verified through PR0103 Individual Strategies, agronomic recommendation records, and monitoring reports /283/284/285/286/287/288/289/290/291/340/.
06.03.2024	PR0103 Individual Strategies; Annex I documentation	AGROTERRA EOOD	Individual strategy implementation and regenerative agriculture principles; plot performance and nutrient efficiency recommendations.	Verified through PR0103 Individual Strategies, agronomic recommendation records, and monitoring reports /292/293/294/295/296/297/298/299/300/301/341/.
15.03.2024; 01.03.2025	PR0103 Individual Strategies; Annex I documentation	ZKPU MAGLEN	Individual strategy implementation and regenerative agriculture principles; plot performance and nutrient efficiency recommendations.	Verified through PR0103 Individual Strategies, agronomic recommendation records, and monitoring reports /312/313/314/315/316/317/318/319/320/321/322/343/.

11.3 Farmer Consultations and Monitoring Visits

The validation and verification teams reviewed structured farmer consultation records, agronomic advisory reports, monitoring inspection reports, photographic evidence, and field observation records generated during the monitoring period. The assessment confirmed that consultations were systematically conducted for all participating entities, including Aplend Bulgaria EOOD, Sekapp Bulgaria EOOD, ZK Bezmer, Apis Agro 98 OOD, Mapi 96 EOOD, ET Tiaso-Dobromir Valchev, ET Rumen Natsev, and Natsevi 2019 OOD. Consultation activities included discussion of regenerative agriculture principles, plot performance evaluation, nutrient efficiency optimization, implementation of Individual Strategies, and adaptation of agronomic practices to local climatic and operational conditions /15/21/25/28/35/41/50/60/71/82/92/178/196/.

The verification team additionally reviewed monitoring inspection reports and confirmed that all participating farms received field inspections aimed at verifying implementation of recommended regenerative practices, evaluating field conditions relevant to soil carbon sequestration, and identifying opportunities for continuous improvement. Inspection reports documented observations relating to tillage intensity, residue management, crop cover, microbial fertilizer use, and maintenance of soil protection measures. Corrective recommendations were issued where appropriate. For example, Sekapp Bulgaria EOOD received recommendations to reduce intensive tillage practices, increase residue retention, and improve maintenance of continuous soil cover following identification of deviations from prescribed regenerative practices. Other participating farms generally demonstrated satisfactory implementation of recommended practices, with advisory recommendations focused primarily on optimization of biological soil management approaches and maintenance of continuous crop cover. Based on the inspection reports, field observations, and farmer interviews reviewed, the validation and verification teams concluded that the consultation and monitoring visit framework was effectively implemented and provided a robust mechanism for technical oversight, stakeholder support, and continuous improvement /178/196/208/.

Auditor's Assessment of on-Site Inspections Conducted

Date	Participant	Purpose of Visit	Key Findings	Corrective Action	Evidence Reference	Auditor Assessment
24.01.2025	Aplend / Agro Kim (GF)	Assessment of actual field conditions and implementation of project practices.	Farm implements minimal tillage, strip-till, and microbial fertilizers in line with individual strategy.	Recommendation to introduce annual cover crops for continuous soil cover.	Monitoring report, photos, software records.	Verified through on-site monitoring reports and agronomic documentation. /178/208/
24.01.2025	Sekapp Bulgaria	Assessment of actual field conditions and	Plowing and insufficient ground cover	Increase plant residues, reduce intensive tillage,	Monitoring report, photos,	Verified deviation from recommended

		implementation of project practices.	identified; only partial implementation of recommended practices.	establish year-round soil cover.	software records.	practices. Corrective agronomic recommendations issued. /178/208/
14.10.2024	ZK Bezmer	Assessment of actual field conditions and implementation of project practices.	Farm applies minimal tillage and strip-till technology.	Recommendations for year-round soil cover and transition toward organic fertilizers.	Monitoring report, photos, software records.	Verified implementation of reduced tillage practices and continued agronomic support./208/
29.11.2024	Apis Agro 98 OOD	Assessment of organic lavender production practices.	Certified organic methods and minimal tillage implemented with residue management.	None required.	Monitoring report, photos, software records.	Verified through on-site observations and organic management documentation. /208/
29.11.2024	Mapi 96 EOOD	Assessment of organic lavender production practices.	Organic farming practices observed with minimal tillage and mulch retention.	None required.	Monitoring report, photos, software records.	Verified through monitoring documentation and field inspection records. /208/
17.12.2024	ET Tiasso-Dobromir Valtchev	Assessment of implementation of regenerative agricultural practices.	Reduced tillage and microbial fertilizer application confirmed.	Recommendation to maintain year-round soil cover.	Monitoring report, photos, software records.	Verified implementation of regenerative practices and advisory support. /208/
13.01.2025	ET Rumen Natsev	Assessment of actual field conditions and implementation of project practices.	Farm follows individual strategy with reduced tillage and microbial fertilizers.	Recommendation to establish annual cover crops.	Monitoring report, photos, software records.	Verified through field inspection records and agronomic recommendations. /208/
13.01.2025	Natsevi 2019 OOD	Assessment of actual field conditions and	Farm follows individual strategy with	Recommendation to establish annual cover crops.	Monitoring report, photos,	Verified through monitoring reports and

		implementation of project practices.	reduced tillage and microbial fertilizers.		software records.	implementation evidence. /208/

11.4 Communication and Transparency

The validation and verification teams reviewed the communication framework implemented by Carbonsafe JSC, including operation of the ISACO2 platform, public disclosure procedures, direct communication channels, stakeholder notification procedures, and registry transparency mechanisms. The assessment confirmed that participating farmers were provided access to the ISACO2 platform through which monitoring data, sampling results, and performance indicators were made available in near real-time, thereby supporting transparency and informed participation in the project /92/109/.

Internal communication with participating farmers was conducted through digital platform notifications, email correspondence, telephone consultations, field visits, and direct agronomic consultations. External communication and public disclosure activities were maintained through the official Carbonsafe website, which publicly disclosed non-confidential project information including Project Design Documents, governance procedures, grievance mechanisms, stakeholder engagement policies, and registry information /8/66/69/109/. The verification team additionally reviewed municipal notifications and regulatory engagement records and confirmed that relevant municipalities and local authorities were formally informed regarding project implementation activities and public disclosure periods /68/70/. The assessment further confirmed that the Ministry of Environment and Water determined that implementation of the project did not require a formal environmental impact assessment under applicable Bulgarian legislation /98/. Based on the evidence reviewed, the validation and verification teams concluded that the project's communication and transparency framework was implemented consistently with BCCS stakeholder engagement requirements and supported transparent stakeholder participation throughout the monitoring period /8/31/32/66/67/68/69/70/98/109/.

11.5 Grievances and Complaints

The validation and verification teams reviewed the project grievance mechanism, stakeholder communication procedures, grievance registers, complaint resolution procedures, and stakeholder engagement records to assess implementation and effectiveness of the project's grievance management framework. The assessment confirmed that Carbonsafe JSC maintains a formal grievance mechanism through which stakeholders, including participating farmers, landholders, local communities, and other interested parties, may submit grievances relating to project implementation, contractual obligations, environmental concerns, or social impacts through email communication, website-based feedback channels, postal correspondence, or direct consultations /103/.

The grievance framework includes documented procedures for registration, acknowledgment, assessment, investigation, corrective action, escalation, and closure of grievances. The verification team reviewed grievance registers and confirmed that no formal grievances or complaints were received during the monitoring period. Informal feedback received during routine consultations and field visits related primarily to agronomic optimization and operational support matters and was addressed through ongoing advisory activities and technical consultations /97/108/. Based on the procedures and records reviewed, the validation and verification teams concluded that the grievance mechanism remained operational, transparent, accessible, and consistent with BCCS stakeholder engagement and safeguard requirements /8/66/103/104/.

11.6 No Displacement Declaration

The validation and verification teams reviewed the No Displacement Declaration, land tenure due diligence procedures, participation requirements, stakeholder safeguard provisions, and land-use documentation to assess whether project implementation could result in physical or economic displacement of individuals or communities. The assessment confirmed that participation in the project is voluntary and restricted to farmers and landholders possessing verified and uncontested legal rights over enrolled agricultural land parcels. The project does not involve land acquisition, compulsory leasing, physical relocation, or restrictions on access to communal or customary resources /30/.

The validation and verification teams additionally reviewed stakeholder engagement records, GIS boundary analyses, leakage assessments, and field observations and confirmed that project activities were implemented exclusively on existing croplands without evidence of physical displacement, economic displacement, land appropriation, or restrictions on community access to land or resources /36/37/49/50/62/63/108/. The assessment further confirmed that the project is designed to improve rather than reduce farm productivity and economic resilience through soil health improvements, agronomic support, and supplementary carbon credit revenues. Based on the evidence reviewed, the validation and verification teams concluded that the project is not expected to cause physical or economic displacement and that adequate safeguards are implemented to protect land rights, livelihoods, and community well-being /30/49/50/103/104/105/108/.

11.7 Stakeholder Inclusiveness

The validation and verification teams reviewed participation records, consultation activities, contractual arrangements, and stakeholder engagement procedures to assess inclusiveness and fairness of stakeholder participation within the project. The assessment confirmed that participation remained open to eligible farms throughout the Plovdiv, Sofia, Yambol, and Burgas regions of South Bulgaria that satisfied project eligibility criteria /1/49/50/. The project includes participation from small- and medium-scale farms as well as larger agricultural enterprises and group farm arrangements, thereby supporting a balanced and inclusive project structure.

Interviews conducted during site visits confirmed that participation was voluntary and based on transparent contractual arrangements and that participating farmers received equal access to monitoring services, agronomic recommendations, technical consultations, and carbon credit-related information regardless of farm size or operational structure. Based on the evidence reviewed, the validation and verification teams concluded that the stakeholder engagement framework demonstrates effective communication, active farmer participation, inclusive stakeholder representation, and responsive project management practices consistent with the requirements of the BCCS, BCCR, and approved methodology /8/66/71/72/73/74/75/76/97/103/104/108/.

Based on the review of the Project Design Document, Monitoring Report, stakeholder engagement policies, participation agreements, training records, consultation documentation, grievance procedures, monitoring visit reports, public disclosure evidence, and interviews conducted with participating farmers and project representatives, the validation and verification teams concluded that the stakeholder engagement framework for the Carbonsafe Carbon Farming Project – South Bulgaria has been implemented transparently, effectively, and consistently with the validated Project Design Document, approved methodology, Balkan Carbon Credit Standard (BCCS), and Balkan Carbon Credit Registry (BCCR). The assessment confirmed active farmer participation, effective communication mechanisms, accessible grievance procedures, comprehensive training and capacity-building support, and robust safeguards protecting land rights and community interests, all supported by sufficient and appropriate evidence.

12.0 QA/QC and Data Management

12.1 QA/QC and Data Management Overview

The verification team reviewed the Monitoring Report (MR), MRV Protocols, QA/QC procedures, laboratory documentation, ISACO2 platform records, data retention procedures, and calculation files to assess the adequacy and implementation of the project's Quality Assurance and Quality Control (QA/QC) and data management framework. The assessment confirmed that the project applied a structured and traceable QA/QC system designed to ensure transparency, consistency, reliability, and verification readiness of all monitoring data used for greenhouse gas quantification.

The verification included assessment of field sampling controls, laboratory quality assurance procedures, calculation review workflows, database traceability systems, document retention procedures, corrective action mechanisms, and governance controls. Based on the evidence reviewed, the verification team concluded that the QA/QC framework was implemented consistently during the monitoring period and fulfilled the requirements of the approved CSBG-AGRI methodology, the validated Project Design Document (PDD), and the Balkan Carbon Credit Standard (BCCS) /7/44/16/17/59/84/85/86/87/88/89/90/91/92/107/.

12.1.1 Field Data QA/QC

The verification team reviewed field sampling protocols, geo-referencing procedures, ISACO2 records, GPS traces, and monitoring reports to assess the quality control measures applied during field data collection activities.

The assessment confirmed that all sampling teams followed standardized procedures established within the MRV Protocol and approved methodology, including the collection of 25 stiches per sampling depth for each monitoring cell. Geo-referenced sampling traces and GPS coordinates were uploaded into the ISACO2 platform and cross-checked against cadastral boundaries and GIS records to confirm spatial consistency and prevent overlap or duplication of project areas /11/44/55/62/63/.

The verification team further reviewed the project's field QA/QC control framework, including verification of land eligibility, sampling trace validation, error checking procedures, and consistency checks performed during each sampling campaign. Monitoring records and archived reports confirmed that field QA/QC reviews were periodically conducted by the MRV team and integrated into the project's monitoring governance system /84/85/86/87/88/89/90/91/92/108/.

12.1.2 Geo-Referencing and Sampling Controls

The verification team reviewed GeoJSON files, GPS trace records, monitoring cell identifiers, and sampling reports generated within the ISACO2 ERP system to verify implementation of geo-referencing controls.

The assessment confirmed that each monitoring plot was assigned a unique identifier and linked to geo-referenced sampling traces, laboratory records, and project calculations /55/84/85/86/87/88/89/90/92/. Cross-checking procedures were implemented to ensure that enrolled plots remained within validated project boundaries and that overlapping or ineligible parcels were excluded from monitoring and carbon accounting /65/81/82/.

Error-checking procedures addressing potential data loss resulting from internet outages, power interruptions, or technical failures were also reviewed during the assessment. The verification team confirmed that contingency controls and backup procedures were operational throughout the monitoring period /59/.

12.2 Laboratory and Third-Party Quality Control

The verification team reviewed laboratory accreditation certificates, analytical protocols, sample custody records, and laboratory reports to assess implementation of laboratory QA/QC procedures.

The assessment confirmed that all soil samples were analyzed by independent accredited laboratories operating under ISO/IEC 17025 standards using the dry combustion method for Soil Organic Carbon (SOC) determination. Each soil sample was assigned a barcode identifier linking field collection, transportation, laboratory processing, and data integration within the ISACO2 system.

The verification team reviewed supporting evidence including valid laboratory accreditation certificates, chain-of-custody records, analytical reports, and archived laboratory documentation. Based on the evidence reviewed, the verification team concluded that laboratory QA/QC controls provided appropriate assurance regarding the accuracy, consistency, and traceability of analytical results used within project calculations /16/17/25/26/27/89/107/.

12.2.1 Chain-of-Custody and Traceability

The verification team reviewed sample tracking procedures and chain-of-custody controls implemented from field collection through laboratory processing and data entry.

The assessment confirmed that barcode-based traceability systems linked each soil sample to the corresponding monitoring cell, sampling team, GPS trace, and laboratory analysis result. Chain-of-custody records were archived within the ISACO2 platform and remained fully traceable during the verification assessment.

The verification team concluded that the chain-of-custody framework provided robust controls against sample misidentification, data substitution, or loss of traceability during monitoring operations /84/85/86/89/90/92/.

12.3 Data Processing and Calculation QA/QC

The verification team reviewed the internal data validation workflow, calculation review procedures, version control systems, and governance arrangements implemented within the ISACO2 platform and associated MRV procedures.

The assessment confirmed that laboratory results and monitoring data were entered into the ISACO2 system and linked to parcel identifiers, project boundaries, and monitoring records. Agronomic teams reviewed SOC results and associated field information for plausibility, consistency, and alignment with observed site conditions prior to aggregation and reporting.

Administrative and IMS functions subsequently performed cross-checks between source documentation, laboratory protocols, and calculation records. The verification team reviewed evidence of internal review workflows, calculation verification, and approval procedures and confirmed that responsibilities were appropriately separated between agronomic, administrative, and management functions to avoid single-point control over issuance-relevant data.

Final monitoring results were reviewed and approved by the Executive Director prior to inclusion within the Monitoring Report. The verification team concluded that the project's internal governance framework provided an appropriate level of assurance regarding the integrity and consistency of project calculations /44/84/85/86/87/88/89/90/91/92/93/94/95/.

12.3.1 Version Control and System Governance

The verification team reviewed document management procedures, system controls, and version tracking mechanisms implemented within the ISACO2 platform and associated internal registries.

The assessment confirmed that all project data and monitoring records were maintained within controlled systems with version histories, timestamping, and restricted access permissions. The system architecture prevented unauthorized modification of issuance-relevant data and maintained traceability between source records, calculations, and reporting outputs.

Based on review of system procedures and archived records, the verification team concluded that the data governance and version control framework was implemented effectively during the monitoring period /44/59/84/85/86/87/88/89/90/91/92/.

12.4 Data Archiving and Retention

The verification team reviewed the Data Retention Policy, backup procedures, digital archiving systems, and storage controls associated with project documentation and monitoring data.

The assessment confirmed that all key project documentation, including the Project Design Document (PDD), Monitoring Reports (MRs), verification reports, soil sampling records, laboratory analyses, activity data, calculation files, and issuance records, were digitally archived within controlled server environments for a minimum retention period of 40 years /1/2/59/.

Data were stored within an MS SQL database environment hosted on internal servers with restricted access controls and automated backup procedures, including weekly full backups and daily differential backups. The verification team reviewed evidence of backup logs, server controls, and retention procedures and confirmed that the project maintained appropriate safeguards for long-term preservation and accessibility of monitoring records /59/.

12.4.1 Traceability and Auditability

The verification team reviewed traceability controls linking field data, laboratory analyses, agronomic recommendations, monitoring reports, and issuance calculations.

The assessment confirmed that all datasets were timestamped, version-controlled, and linked through unique identifiers within the ISACO2 platform, enabling full traceability from field sampling to final Monitoring Report aggregation. Monitoring data and supporting evidence were also made available to participating farmers and the Validation and Verification Body (VVB) during the audit process.

The verification team concluded that the project maintained a transparent and auditable data management system consistent with BCCS and BCCR requirements /84/85/86/87/88/89/90/91/92/109/.

12.5 Corrective Actions and Continuous Improvement

The verification team reviewed records relating to corrective actions, Requests for Corrective Action, Requests for Improvement, and internal QA/QC reviews implemented during the monitoring period /99/100/.

The assessment confirmed that identified issues were formally documented, classified according to materiality, and addressed through corrective measures including data correction, recalculation, implementation of additional controls, and procedural improvements. Evidence reviewed included implementation of the Stakeholder Engagement Policy, Leakage Framework, N_2O emissions calculations, Correction Mechanism Policy, Remote Sensing framework, Farmer Training Policy, Data Retention Policy, and uncertainty quantification procedures /8/66/36/37/94/96/64/78/73/59/54/.

The verification team also reviewed corrective measures relating to bulk density measurement improvements, issuance policy revisions, and correction of topological GIS errors identified during internal reviews. All corrective actions were documented, approved within the project governance framework, and archived for auditability /27/40/117/65/.

Based on the evidence reviewed, the verification team concluded that the project maintained an effective continuous improvement process integrated within the QA/QC framework.

Based on the review of MRV procedures, field QA/QC records, laboratory documentation, ISACO2 system controls, calculation workflows, archiving procedures, and corrective action records, the verification team concludes that the QA/QC and data management framework of the Carbonsafe Carbon Farming Project – South Bulgaria was implemented in accordance with the approved methodology, validated Project Design Document, and the requirements of the Balkan Carbon Credit Standard (BCCS) and Balkan Carbon Credit Registry (BCCR) /1/2/4/7/44/107/109/. The monitoring data, calculation systems, and record management procedures were found to be transparent, traceable, conservative, and supported by sufficient and appropriate evidence.

13.0 Registration, Validation, Verification and Verification Readiness

The validation and verification teams jointly reviewed Section 12 of the Project Design Document (PDD), Monitoring Report (MR), Monitoring, Reporting and Verification (MRV) procedures, registry procedures, issuance policies, ISACO2 platform records, laboratory documentation, project archives, and supporting evidence to assess whether the project has established an effective framework for registration, validation, verification, issuance, and long-term verification readiness consistent with the requirements of the Balkan Carbon Credit Standard (BCCS), Balkan Carbon Credit Registry (BCCR), and the approved methodology /1/2/4/7/40/84/85/86/87/88/89/90/91/92/117/. The assessment activities included document review, independent recalculation of monitoring results, review of system traceability functions, interviews with project personnel and participating farmers, and evaluation of evidence management procedures and registry alignment controls. Based on the evidence reviewed, the validation and verification teams confirmed that the project has established a comprehensive, transparent, and auditable framework supporting high-integrity carbon credit issuance and independent third-party verification /4/7/92/109/.

13.1 Registry Framework

The validation and verification teams reviewed the registry procedures, issuance policies, registry integration controls, and associated contractual provisions to assess whether the project has established an appropriate registry framework for issuance, transfer, retirement, and traceability of carbon credits /40/77/109/117/. The assessment confirmed that all verified carbon credits generated under the project are issued and tracked through the Balkan Carbon Credit Registry (BCCR), which serves as the official registry and accounting system for the project. Each issued carbon credit is assigned a unique serialized identifier linked to the specific participating farm, enrolled parcels, monitoring period, methodology version, and associated verification report, thereby ensuring full traceability and preventing duplicate issuance or unauthorized reuse of credits.

The validation and verification teams additionally reviewed the project's registry access arrangements and stakeholder reporting procedures. Although registry accounts are administratively managed by Carbonsafe JSC, participating farmers receive periodic reports detailing credits generated from their enrolled lands, applicable deductions, reserve allocations, and associated revenue distributions. Buyers receive registry retirement certificates confirming that retired credits cannot be transferred, reused, or claimed again. The verification team further confirmed that participating farms and monitoring plots are fully digitized and geo-referenced within the ISACO2 platform and cross-checked against cadastral records in accordance with BCCR transparency requirements /49/50/62/63/84/85/86/87/88/89/90/91/92/. Based on the evidence reviewed, the validation and verification teams concluded that the registry arrangements are transparent, traceable, auditable, and fully consistent with BCCR and BCCS requirements.

13.2 Validation Framework

The validation and verification teams reviewed the project's validation framework and associated validation procedures to assess whether the project design, additionality demonstration, monitoring plan, safeguards, and governance arrangements were subject to appropriate ex-ante assessment. The assessment confirmed that the project undergoes independent validation by an accredited Validation and Verification Body (VVB) prior to issuance of any carbon credits. The purpose of validation is to evaluate conformity of the project design and implementation framework with the requirements of the Balkan Carbon Credit Standard and the approved methodology before greenhouse gas removals become eligible for issuance.

The evidence reviewed during validation included the PDD, methodology applicability assessment, GIS records, land tenure documentation, sampling protocols, laboratory procedures, participation agreements, stakeholder engagement documentation, and environmental and social safeguard procedures /1/7/11/16/17/28/29/30/49/50/62/63/98/. These records were cross-checked through interviews with project management, technical personnel, agronomic staff, and participating farmers together with field inspections conducted at representative participating farms /108/. Any identified non-conformities were documented through Clarification Requests (CLs) and resolved prior to issuance of the final validation opinion (Appendix 3). Based on the procedures and supporting evidence reviewed, the validation and verification teams concluded that the project has established appropriate institutional, operational, and technical controls necessary to generate real, measurable, additional, and verifiable greenhouse gas removals.

13.3 Verification Framework

The validation and verification teams reviewed the project's verification procedures, monitoring documentation, calculation protocols, sampling records, laboratory evidence, safeguard monitoring procedures, and associated verification controls to assess whether ongoing project performance can be independently verified with a high level of assurance. The assessment confirmed that verification is conducted ex post for each monitoring period by an independent accredited Validation and Verification Body in accordance with the requirements of the BCCS and the approved methodology. Verification activities include assessment of the Monitoring Report and supporting evidence including farmer practice records, geospatial datasets, soil sampling logs, chain-of-custody documentation, laboratory analyses, calculation files, and safeguard monitoring records /2/16/17/26/27/54/93/94/95/108/.

The verification process includes risk-based sampling of participating farms and monitoring plots, on-site inspections, farmer interviews, cross-checking of digital monitoring records against source documents, and independent recalculation of greenhouse gas removals and associated deductions. Material findings identified during verification are addressed through Clarification Requests (CLs) and Corrective Action Requests (CARs) prior to issuance of a positive verification opinion (Appendix 4). The verification team further confirmed that all required supporting records, including geo-referenced sampling data, laboratory analyses, monitoring reports, calculation sheets, agronomic documentation, and safeguard evidence, were compiled, archived, and made accessible for independent review throughout the verification process. Based on the evidence reviewed, the validation and verification teams concluded that the verification procedures are sufficiently rigorous, transparent, and conservative to provide a high level of assurance regarding the accuracy and integrity of reported greenhouse gas removals.

13.4 Verification Readiness

The validation and verification teams reviewed the project's verification readiness framework, evidence inventory, digital archive systems, ISACO2 platform architecture, and supporting governance arrangements to assess preparedness for independent third-party verification activities. The assessment confirmed that the project maintains a comprehensive and organized evidence framework supporting efficient verification of greenhouse gas removals and implementation activities throughout the monitoring cycle /84/85/86/87/88/89/90/91/92/109/.

The evidence inventory reviewed by the verification team included soil sampling logs, GPS traces, photographic evidence, barcode-based chain-of-custody documentation, laboratory certificates, bulk density measurement records, fuel consumption references, emission reduction calculation sheets, annual farm reports, technological maps, Individual Strategies (PR0103), agronomic recommendations, monitoring reports from on-the-spot inspections (PR0107), annual periodic reports (PR0211), and safeguard monitoring documentation. Supporting evidence was maintained digitally and remained accessible throughout the verification process through the ISACO2 platform and associated project archives. All five MR annexes (Annex I: Detailed data tables; Annex II: Maps and coordinates; Annex III: Laboratory reports; Annex IV: Safeguards and stakeholder evidence; Annex V: Other supporting documentation) were verified as available and complete /3/. During site visits, sampled records were cross-checked against field conditions, farmer interviews, monitoring datasets, and calculation files. Based on the evidence reviewed, the validation and verification teams concluded that the site-level and centralized documentation systems provide sufficient and traceable evidence to support verification of project implementation and greenhouse gas accounting results.

The validation and verification teams additionally reviewed the ISACO2 platform architecture, traceability systems, access controls, and system governance arrangements to assess digital verification readiness and integrity of the MRV data management framework. The assessment confirmed that all monitoring, laboratory, sampling, and calculation data are integrated within the ISACO2 platform using cross-referenced identifiers linking plots, samples, laboratory analyses, and greenhouse gas calculations. The platform operates under a role-based access control structure restricting data modification rights according to defined user responsibilities. The verification team reviewed system logs, timestamp records, document traceability functions, and audit trails and confirmed that system activities, including data entry, uploads, modifications, and approvals, are auditable, reproducible, and traceable. The assessment further confirmed that the project's monitoring data structure is aligned with BCCR registry requirements and supports transparent issuance tracking and registry integration /3/84/85/86/87/88/89/90/91/92/109/.

13.5 Issuance Model

The validation and verification teams reviewed the project's issuance framework, carbon accounting procedures, deduction mechanisms, and staged issuance controls to assess consistency with recognized good practice for voluntary carbon markets and the approved methodology. The assessment confirmed that the project applies a strictly ex-post issuance model under which carbon credits are generated only after greenhouse gas removals have been physically measured, independently verified, and formally approved for issuance. This issuance approach ensures that each issued unit represents a real, quantified, and verified climate benefit that has already occurred.

The assessment further confirmed that all issued credits remain fully traceable to individual farms, monitoring plots, and monitoring periods through the ISACO2 platform and Balkan Carbon Credit Registry. Prior to issuance, deductions are applied for uncertainty, project emissions, reserve allocations, and the project-wide buffer pool in accordance with the approved methodology and BCCS requirements. Participating farmers receive statements indicating the number of credits generated from their enrolled land together with corresponding deductions and revenue allocations. Based on the evidence reviewed, the validation and verification teams concluded that the issuance model is conservative, transparent, and consistent with internationally recognized principles governing environmental integrity and traceability within voluntary carbon markets /40/56/77/93/94/95/109/117/.

13.6 Double Counting and Double Claim Prevention

The validation and verification teams reviewed the project's legal, operational, geospatial, and registry-based controls established to prevent double issuance, double counting, and double claiming of carbon credits. The assessment confirmed that the project applies exclusive participation agreements, geo-referenced delineation of all enrolled plots, unique project identifiers, version-controlled monitoring systems, registry serialization procedures, and registry retirement requirements designed to ensure uniqueness and integrity of issued credits. Participating farmers are additionally required to declare that enrolled lands and associated carbon benefits are not registered under any other greenhouse gas programme or environmental crediting mechanism /105/.

The validation and verification teams further confirmed that buyer claims are governed by registry rules requiring retirement of credits prior to use of any offset claim. Retired serial numbers cannot subsequently be transferred, reused, or claimed again /109/. Contractual remedies and registry controls are additionally established to address intentional misuse or duplicate claims where applicable. Based on the registry controls, contractual arrangements, monitoring systems, and geospatial procedures reviewed, the validation and verification teams concluded that the project has implemented robust safeguards sufficient to prevent double issuance, duplicate claiming, and unauthorized reuse of carbon credits and to ensure that each issued credit remains unique, traceable, and used only once /49/50/62/63/105/109/.

13.7 Updates to the MRV Framework

The validation and verification teams reviewed updates implemented within the project's Monitoring, Reporting and Verification (MRV) framework during the reporting period, including migration activities associated with implementation of a specialized software environment initiated during 2025 /84/. The assessment confirmed that the migration process related exclusively to improvements in data management, system integration, digital traceability, and operational efficiency and did not alter the approved quantification methodology, greenhouse gas accounting logic, emission factors, or calculation procedures defined within the validated PDD and approved methodology. The migration was limited to the ISACO2 ERP platform and covered transfer of soil sampling requests, sampling schedules, sampling tasks, company data, plots/cells shapefiles, acceptance protocols for sampling, sampling protocols, agronomic recommendation creation records, and laboratory result records. Deviation protocols were prepared for any discrepancies identified and are archived in the evidence package /84/85/86/87/88/89/90/91/92/.

The verification team reviewed migration controls, deviation management procedures, internal review records, and system testing documentation and confirmed that no material deviations affecting integrity, reproducibility, transparency, or conservativeness of monitoring results were identified during the migration process. Any discrepancies identified during migration activities were subject to documented deviation protocols, internal review procedures, and corrective action controls. Based on the evidence reviewed, the validation and verification teams concluded that the software migration constituted a non-material MRV update that remained fully consistent with the approved monitoring framework and BCCS requirements.

13.8 Consistency with Methodology and PDD

The validation and verification teams reviewed monitoring activities, greenhouse gas calculations, uncertainty deductions, reserve allocations, issuance controls, and monitoring records to assess consistency between project implementation, the approved CSBG-AGRI methodology Version 3.1/22.08.2025, and the validated Project Design Document. The assessment confirmed that monitoring activities and greenhouse gas accounting procedures were implemented consistently with the approved methodology and that conservative accounting controls, including uncertainty deductions, reserve allocations, staged issuance provisions, and project-wide buffer deductions, were transparently documented and correctly reflected within project calculations.

The verification team independently recalculated selected monitoring samples and cross-checked monitoring records against calculation spreadsheets, laboratory analyses, GeoJSON datasets, and source documentation and confirmed consistency between reported results and supporting evidence /26/27/55/93/94/95/. Based on the evidence reviewed, the validation and verification teams concluded that the project implementation, monitoring framework, issuance controls, and greenhouse gas accounting procedures remain fully consistent with the approved methodology, validated PDD, BCCS requirements, and BCCR registry procedures.

Based on the review of the Project Design Document, Monitoring Report, registry procedures, verification protocols, ISACO2 platform records, monitoring files, archive systems, issuance controls, and supporting evidence, the validation and verification teams concluded that the Carbonsafe Carbon Farming Project – South Bulgaria has established a comprehensive and transparent framework for registration, validation, verification, verification readiness, and carbon credit issuance. The assessment confirmed implementation of a conservative ex-post issuance model, robust traceability systems, effective registry integration, transparent governance controls, and comprehensive safeguards preventing double counting and double claiming. Accordingly, the validation and verification teams concluded that the project's registration, verification readiness, and issuance framework are fully consistent with the requirements of the Balkan Carbon Credit Standard (BCCS), Balkan Carbon Credit Registry (BCCR), approved methodology, and validated Project Design Document and provide a robust basis for issuance of high-integrity carbon credits supported by sufficient and appropriate evidence.

14.0 Grouped Structure Details

14.1 Sub-project Definition

The validation team reviewed Section 13 of the Project Design Document (PDD), sample participation agreements, the sub-project register, GIS records, and MRV procedures to assess whether the grouped project structure is clearly defined and consistent with the requirements of the Balkan Carbon Credit Standard (BCCS), the Balkan Carbon Credit Registry (BCCR), and the approved methodology. The review confirmed that the **Carbonsafe Carbon Farming Project – South Bulgaria** is structured as a grouped project in which each participating farm constitutes a separate sub-project, also referred to as a project participant. Each sub-project is the smallest accountable unit for eligibility assessment, baseline establishment, monitoring, verification, and attribution of carbon credits /1/2/.

Each sub-project consists of one or more clearly delineated agricultural parcels under the legal control of a farmer, tenant, or group of farmers operating under a valid contractual arrangement with Carbonsafe JSC. Every enrolled parcel is assigned a unique identifier and linked to the participant's legal identity, cadastral references, and monitoring records /49/50/62/63/. The validation team reviewed sample farm records, contracts, and GIS shapefiles and confirmed that the project maintains full traceability from individual plots to sub-projects and ultimately to project-level credit issuance /81/82/.

The PDD allows small landholders to participate through grouped contractual arrangements. Two such group farm structures were identified in South Bulgaria: (1) Ekosyst Agro EOOD/Dabenska Eterichna Kompania OOD/Stoitsev Agro EOOD, and (2) Kurtev Grup OOD/ET BG 21 – Yordan Kurtev. In both cases, one participating entity is designated as the Lead Farmer/Lead Holding for purposes of contractual representation, consolidated MRV administration, communication with the Project Proponent, issuance of carbon certificates, and consolidated invoicing, while each participating farmer continues to receive individual agronomic recommendations and an individual strategy adapted to the characteristics of their own operated land parcels. Carbon certificates generated from each grouped activity are issued in the name of the respective Lead Farmer/Lead Holding in accordance with the participation agreement and internal arrangements among the participating farmers /2/119–139/162–170/323–325/328/. The validation team reviewed these arrangements and confirmed that the legal responsibilities, monitoring obligations, and benefit-sharing provisions remain clearly defined.

Each sub-project must satisfy the same eligibility, additionality, and safeguard requirements as the original participants. Participating farmers are responsible for maintaining field records, facilitating soil sampling, and complying with all monitoring and verification requirements. The project maintains a sub-project register containing unique identifiers, contract status, parcel inventories, and verification histories, enabling cross-checks against issued and retired credits. Based on the evidence reviewed, the validation team concluded that the grouped structure is transparent, scalable, and fully consistent with the accounting and governance principles of the BCCS and BCCR /49/50/62/63/65/.

14.2 Addition of New Participants

The validation team reviewed the procedures governing the inclusion of new participants after project registration. The PDD states that new farmers and parcels may be added to the grouped project provided they meet the same eligibility criteria, land tenure requirements, additionality tests, and safeguard conditions applied to all existing participants /1/30/. Baseline establishment for new entrants is carried out through historical management review and geo-referenced soil sampling at the time of enrolment /9/10/11/.

No new participants were added outside the validated project boundary during the current monitoring period. The verification team reviewed the Register of Changes in Areas under the CarbonSafe Program (South Bulgaria) and confirmed two categories of area-level adjustments: (i) four plots (cells) belonging to Agrarika 2022 EOOD were excluded from the current reporting period due to adverse meteorological conditions and lack of sampling access, with associated SOC data excluded from the monitoring scope and calculations; and (ii) minor area discrepancies under 0.4 ha per cell (accounting for less than 1% of the total monitored area) were identified and attributed to software-specific processing variances, which were conservatively incorporated into the software uncertainty percentage rather than credited /2/65/93/.

The validation team confirmed that the onboarding procedures are standardized and integrated into the project's MRV system. The addition of new participants does not require full revalidation of the entire project, provided the new entrants fall within the validated project boundary and do not introduce material changes to the methodology, geographic scope, or risk profile. Where significant changes occur, targeted review by the Validation and Verification Body (VVB) is required before credits from the new participants may be issued. Based on the evidence reviewed, the validation team concluded that the procedures for adding new participants are conservative and maintain the integrity of the grouped project.

14.3 PDD Amendment Rules

The validation team reviewed the Project Design Document amendment procedures and confirmed that Carbonsafe JSC has established formal controls to manage changes to the project design. Amendments are classified as material, substantive but non-material, or minor editorial changes, depending on their potential impact on project boundaries, eligibility rules, quantification methods, safeguards, or credit issuance outcomes.

Material amendments require prior review by the Validation and Verification Body and, where applicable, revalidation before implementation. Substantive but non-material changes are documented in formal amendment memoranda and reviewed during the subsequent verification cycle. Minor editorial changes are recorded internally and disclosed in project reporting. The amendment process includes initiation, technical screening, stakeholder consultation where relevant, VVB review, management approval, and registry updates.

The validation team reviewed the documented workflow and change-control responsibilities and concluded that the amendment procedures provide an effective governance mechanism to ensure that any future modifications are assessed, approved, and transparently disclosed in accordance with BCCS and BCCR requirements.

Based on the review of the PDD, participation agreements, sub-project registers, onboarding procedures, and amendment controls, the validation team concludes that the grouped project structure is clearly defined and operationally robust. Each participating farm is treated as an independent sub-project with clearly assigned responsibilities, complete spatial traceability, and transparent accounting of carbon removals and credit allocations. Procedures for adding new participants and amending the PDD are well documented and include appropriate oversight by the Validation and Verification Body. The validation team therefore concludes that the grouped structure complies with the requirements of the Balkan Carbon Credit Standard (BCCS), the Balkan Carbon Credit Registry (BCCR), and the approved methodology.

15.0 Project Developer Sustainability, Scale and Financial Analysis

15.1 Organizational Capacity and Growth

The validation team reviewed Section 15 of the Project Design Document (PDD), organizational records, project implementation procedures, and business planning information to assess whether Carbonsafe JSC has the technical and operational capacity to manage the project over its intended duration. The review confirmed that Carbonsafe has established a scalable operating model combining farmer onboarding, agronomic support, soil sampling, laboratory coordination, data management, and carbon credit issuance within a centralized Monitoring, Reporting and Verification (MRV) platform /12/60/.

According to the PDD /1/, as of 2025 Carbonsafe projects have enrolled more than 100 farmers across Bulgaria, covering approximately 50,000 hectares of agricultural land, with a reported retention rate of 99% of enrolled plots. The project developer's growth strategy targets expansion to more than 100,000 hectares by 2029 and up to 150,000 hectares in the longer term. Within South Bulgaria specifically, the current monitoring period covered 8,012.74 hectares across eighteen participating farms and group farms /2/. The validation team reviewed this information and concluded that Carbonsafe has demonstrated an established operational foundation and a credible strategy for scaling the project while maintaining methodological and governance controls.

15.2 Estimated Emission Reductions and Removals

The validation team reviewed the projected carbon removal estimates presented in the PDD and the assumptions underlying these projections. The project quantifies removals through direct measurement of Soil Organic Carbon (SOC) using georeferenced soil sampling and accredited laboratory analysis /16/17/26/27/. Based on aggregated field data and conservative accounting, Carbonsafe projects nationally are expected to generate more than 175,000 verified carbon credits by 2027, with potential to reach approximately 350,000 credits annually as enrolled land expands to 100,000 hectares /1/93/94/95/.

For the current monitoring period, actual net verified removals of 423,411 tCO_2e have been independently confirmed for South Bulgaria, with 105,827 tCO_2e eligible for issuance in this cycle /2/. The validation team confirmed that these national-level projections are indicative business estimates and do not constitute guaranteed issuance volumes. Actual credit issuance will depend exclusively on independently verified net carbon removals. Based on the evidence reviewed, the validation team considers the projected scale of removals to be consistent with the project's intended growth and the conservative ex-post issuance approach described in the PDD.

15.3 Financial Sustainability

The validation team reviewed the project's financial framework, revenue assumptions, benefit-sharing arrangements, and market positioning to assess whether the project is financially sustainable. The PDD indicates that participating farmers receive revenue linked to verified carbon removals, while Carbonsafe retains a portion of carbon credit revenues to cover project development, monitoring, verification, registry, and administrative costs.

The project's financial model is based on the sale of premium, registry-backed carbon removal credits into voluntary carbon markets /40/60/117/. The PDD notes that these credits are differentiated by their ex-post measurement approach and direct soil-based quantification, which are expected to support stronger market demand and pricing. The validation team reviewed the financial assumptions and concluded that the project has established a credible commercial model that supports both farmer incentives and long-term operational sustainability.

15.4 Long-Term Viability

The validation team reviewed the project developer's assessment of long-term viability and market risks. The PDD acknowledges that voluntary carbon markets are subject to price fluctuations, regulatory changes, and evolving buyer preferences. To address these uncertainties, the project applies conservative issuance rules, reserve and buffer mechanisms, and diversified participation across eighteen farms and group farms located across the Plovdiv, Sofia, Yambol, and Burgas regions.

The project's long-term viability is further supported by recurring monitoring, strong farmer retention, transparent benefit-sharing, and increasing demand for high-quality carbon removal credits. Based on the documentation reviewed and interviews conducted during the validation, the assessment team concluded that Carbonsafe JSC has established an organizational and financial framework that is capable of sustaining project implementation over the long term /60/97/.

Based on the review of the PDD, business planning information, organizational procedures, and financial assumptions, the validation team concludes that Carbonsafe JSC has demonstrated adequate technical capacity, operational systems, and financial planning to implement and expand the Carbonsafe Carbon Farming Project – South Bulgaria. The project developer has established a scalable business model, a transparent revenue-sharing framework, and conservative market assumptions that support long-term viability. The validation team therefore concludes that the project developer possesses the organizational and financial capacity necessary to manage the project in accordance with the requirements of the Balkan Carbon Credit Standard (BCCS), the Balkan Carbon Credit Registry (BCCR), and the approved methodology.

16.0 Validation and Verification Summary and Opinion

16.1 Validation and Verification Summary

Earthood Services Limited (Earthood) conducted the joint validation and verification of the grouped project activity "Carbonsafe Carbon Farming Project – South Bulgaria" in accordance with the requirements of the Balkan Carbon Credit Standard (BCCS), the Balkan Carbon Credit Registry (BCCR), and the approved methodology "Methodology for Improving and Reporting the Level of Sequestered Carbon in the Soil in the Agricultural Sector" (CSBG-AGRI Version 3.1 dated 22 August 2025) /1/2/4/7/. The validation assessment was conducted based on the Project Design Document (PDD) Version 2.0 dated 31 July 2026 and associated supporting documentation submitted by Carbonsafe JSC, while the verification assessment covered the monitoring period from 23 March 2024 to 15 May 2025 based on Monitoring Report (MR) Version 2.0 dated 31 July 2026 and associated monitoring evidence. The assessments were undertaken to determine whether the project design, implementation framework, monitoring system, greenhouse gas quantification procedures, safeguard controls, and reported greenhouse gas removals conform to the applicable requirements of the BCCS, BCCR, and approved methodology.

Earthood conducted the validation and verification using a risk-based assessment approach designed to evaluate the integrity of the greenhouse gas accounting framework, the robustness of the Monitoring, Reporting and Verification (MRV) system, and the effectiveness of project controls established to prevent material misstatement of reported greenhouse gas removals. The assessment activities included detailed desk review of the PDD, Monitoring Report, GIS records, soil sampling procedures, laboratory analyses, calculation sheets, agronomic documentation, safeguard records, stakeholder engagement documentation, land tenure records, and registry procedures. The assessment additionally included independent recalculation of selected greenhouse gas removal data, on-site inspections of representative participating farms, interviews with project management personnel, technical staff, agronomists, and participating farmers, together with review of the ISACO2 monitoring platform and supporting evidence archives /55/62/63/84/85/86/87/88/89/90/91/92/108/.

During validation and verification, the assessment team reviewed geo-referenced soil sampling data, laboratory accreditation records, barcode-based chain-of-custody documentation, monitoring datasets, calculation spreadsheets, technological maps, Individual Strategies, annual farm reports, and supporting environmental and social safeguard evidence to assess conformity with the approved methodology and validated monitoring framework. The assessment confirmed that the project applies regenerative agricultural practices including zero-till, cover crops/intercrops and residue management, and organic fertilization designed to increase Soil Organic Carbon (SOC) stocks across eighteen participating farms and group farms in South Bulgaria. The project quantifies greenhouse gas removals through a direct measure–remeasure methodology using annual geo-referenced soil sampling and accredited laboratory analysis in accordance with the approved methodology /7/16/17/26/27/93/107/.

The validation and verification assessments further confirmed that the project has established and implemented appropriate controls relating to eligibility, additionality, baseline establishment, greenhouse gas quantification, uncertainty management, permanence provisions, leakage assessment, stakeholder engagement, environmental and social safeguards, registry traceability, and prevention of double counting and double claiming /28/29/30/36/37/49/50/62/63/105/109/. All Clarification Requests (CLs) and Corrective Action Requests (CARs) identified during the validation and verification processes were satisfactorily resolved prior to issuance of the final assessment conclusions (Appendix 3 and Appendix 4). Based on the evidence reviewed, Earthood obtained sufficient and appropriate evidence to achieve a reasonable level of assurance that the reported greenhouse gas removals were fairly stated, transparent, conservative, and free from material misstatement.

The verification assessment confirmed that the project implemented the approved monitoring activities and regenerative agricultural practices throughout the monitoring period from 23 March 2024 to 15 May 2025 and that greenhouse gas removals were quantified consistently with the validated Project Design Document, approved methodology, and applicable BCCS and BCCR requirements. Independent recalculation and cross-checking of monitoring records against supporting evidence confirmed consistency between reported monitoring results, laboratory analyses, calculation sheets, and project documentation.

16.2 Validation and Verification Opinion

Based on the evidence obtained during the validation assessment, Earthood concludes that the "Carbonsafe Carbon Farming Project – South Bulgaria," as described in the Project Design Document Version 2.0 dated 31 July 2026, has been designed in accordance with the requirements of the Balkan Carbon Credit Standard (BCCS), the Balkan Carbon Credit Registry (BCCR), and the approved methodology "Methodology for Improving and Reporting the Level of Sequestered Carbon in the Soil in the Agricultural Sector" (CSBG-AGRI Version 3.1 dated 22 August 2025). In Earthood's opinion, the project is appropriately designed to generate real, measurable, additional, transparent, and durable carbon dioxide removals through enhancement of Soil Organic Carbon stocks and is therefore recommended for registration under the Balkan Carbon Credit Registry.

Based on the verification activities performed and the evidence obtained during the verification assessment, Earthood further concludes that the greenhouse gas removals reported for the monitoring period from 23 March 2024 to 15 May 2025 in Monitoring Report Version 2.0 dated 31 July 2026 are fairly stated and have been quantified correctly in accordance with the validated Project Design Document, approved methodology, and applicable BCCS and BCCR requirements. The verification assessment confirmed verified net greenhouse gas removals of 423,411 tCO_2e during the monitoring period.

In accordance with the project's staged issuance framework, permanence provisions, reserve allocations, uncertainty deductions, and project-wide buffer requirements, Earthood confirms that 105,827 verified carbon removal credits are eligible for issuance under the Balkan Carbon Credit Registry for the current issuance cycle. The remaining 317,584 verified carbon removal credits are eligible for issuance under the Balkan Carbon Credit Registry in accordance with Section 5.1.2 (Conditions for Release of Reserved Credits) of the Issuance Policy /117/. Based on the overall assessment findings, Earthood concludes that the project has established a robust, transparent, and conservative framework for implementation, monitoring, quantification, reporting, and issuance of high-integrity soil carbon removals supported by sufficient and appropriate evidence and consistent with the requirements of the Balkan Carbon Credit Standard, Balkan Carbon Credit Registry, and approved methodology.

Approved By:

Date: 05/08/2026

Place: Gurugram, Haryana

Dr. Kaviraj Singh

CEO,

Earthood Service Limited

APPENDIX 01: Competence Statement

Competence Statement			
Name	Dr. Sadaf Nazneen		
Education	PhD (Environmental Sciences)		
Experience	5+ Years		
Field	Climate Change & Environment		
Approved Roles			
Team Leader	YES		
Validator	YES		
Verifier	YES		
Methodology Expert	NO		
Local expert	Yes (India)		
Financial Expert	NO		
Technical Reviewer	NO		
TA Expert (X.X)	YES (TA 14.1)		
Reviewed by	Shifali Guleria (Quality Manager)	**Date**	26/03/2025
Approved by	Deepika Mahala (Technical Manager)	**Date**	26/03/2025

Competence Statement			
Name	Nepolion Borah		
Education	M.Sc. in Ecology & Environmental Science, Ph.D. in Forest Ecology		
Experience	15 Years +		
Field	Forest Ecology and Climate Change		
Approved Roles			
Team Leader	YES		
Validator	YES		
Verifier	YES		
Local expert	YES (India)		
Financial Expert	NO		
Technical Reviewer	NO		
TA Expert (X.X)	YES (TA 14.1 & TA 15.1)		
Reviewed by	Shifali Guleria (Quality Manager)	**Date**	03/06/2025
Approved by	Deepika Mahala (Technical Manager)	**Date**	03/06/2025

Competence Statement			
Name	Anagha B		
Education	MSc Forestry (Silviculture and Agroforestry) BSc (Hons) Forestry		
Experience	6 Months +		
Field	Forestry		
Approved Roles			
Team Leader	NO		
Validator	YES		
Verifier	YES		
Methodology Expert	NO		
Local expert	NO		
Financial Expert	NO		
Technical Reviewer	NO		
TA Expert (X.X)	NO		
Reviewed by	Shifali Guleria (Quality Manager)	**Date**	13/06/2025
Approved by	Deepika Mahala (Technical Manager)	**Date**	13/06/2025

Competence Statement	
Name	Nisha Rawat
Education	MBA (Agribusiness) B.Sc. Forestry (Hons.)
Experience	1+ Years
Field	Agri Commodity Exchange and Sustainability
Approved Roles	
Team Leader	No
Validator	No

Verifier	No		
Methodology Expert	No		
Local expert	No		
Financial Expert	No		
Technical Reviewer	No		
TA Expert (X.X)	No		
Trainee	Yes (Trainee Validator / Verifier)		
Reviewed by	Shifali Guleria, (Quality Manager)	**Date**	02/12/2025
Approved by	Deepika Mahala (Technical Manager)	**Date**	02/12/2025

Competence Statement			
Name	Atulya Dhar		
Education	M. Tech in Remote Sensing and GIS; Bachelor of Engineering in Electronics and Communication Engineering		
Experience	1+ Yr		
Field	Remote Sensing and GIS & Information Technology and Engineering		
Approved Roles			
Team Leader	NO		
Validator	NO		
Verifier	NO		
Local expert	YES (INDIA)		
Financial Expert	NO		
Technical Reviewer	NO		
TA Expert (X.X)	YES (Remote Sensing and GIS Expert)		
Trainee	YES (Validator/Verifier)		
Reviewed by	Shifali Guleria, (Quality Manager)	**Date**	07/11/2025
Approved by	Deepika Mahala, (Technical Manager)	**Date**	07/11/2025

Competence Statement	
Name	Ashok Gautam
Country	India
Education	M. Sc. (Environmental Sciences) M. Tech. (Energy & Environmental Management)
Experience	16 Years +

Field	Energy, Climate Change & Environment		
Approved Roles			
Team Leader	YES		
Validator	YES		
Verifier	YES		
Local expert	YES (India)		
Financial Expert	YES		
Technical Reviewer	YES		
TA Expert	YES (TA 1.1, TA 1.2, TA 3.1, TA 13.1 & 14.1)		
Other expert	Yes (Plastic Expert)		
Reviewed by	Shifali Guleria	**Date**	18/10/2024
Approved by	Deepika Mahala	**Date**	18/10/2024

Competence Statement			
Name	Sugandha		
Education	PhD Forestry (Silviculture) MSc Forestry		
Experience	5+ Years		
Field	Agroforestry		
Approved Roles			
Team Leader	NO		
Validator	NO		
Verifier	NO		
Methodology Expert	NO		
Local expert	YES (India)		
Financial Expert	NO		
Technical Reviewer	NO		
TA Expert (X.X)	YES (TA 14.1 & TA 15.1)		
Trainee	YES (Trainee Validator / Verifier)		
Reviewed by	Shifali Guleria (Quality Manager)	**Date**	06/03/2026
Approved by	Deepika Mahala (Technical Manager)	**Date**	06/03/2026

APPENDIX 02: References

Sl. No.	Author	Title	Reference to the Document	Provider
1	PP	Carbonsafe Carbon Farming Project - South Bulgaria: Project Design Document	Version 2.0	PP
2	PP	Carbonsafe Carbon Farming Project - South Bulgaria: Monitoring Report	Version 2.0	PP
3	PP	CSBG-BG-S: Annex I, II, III, IV, V, and VI to the Monitoring Report	-	PP
4	PP	Balkan Carbon Credit Standard	Version 1.0	PP
5	PP	Balkan Carbon Credit Registry: PDD Template	-	PP
6	PP	Balkan Carbon Credit Registry: MR Template	-	PP
7	PP	Methodology for Improving and Reporting the Level of Sequestered Carbon in the Soil in the Agricultural Sector	Version 3.1	PP
8	PP	Balkan Carbon Credit Registry: Stakeholder Engagement Policy	-	PP
9	AGviser	Balkan Carbon Credit Registry: PR01 - Procedure for Preparation of Agronomical Prescriptions, Recommendations, and an Individual Strategy	Version 2.1	PP
10	PP	Balkan Carbon Credit Registry: PR02 - Registration, Monitoring, and Reporting of Carbon Sequesteration Project	Version 3.0	PP
11	PP	Balkan Carbon Credit Registry: PR03 - Procedure for Automated Georeferenced Soil Sampling Under a Project	Version 2.1	PP
12	PP	Carbonsafe: Short CVs of the Team	-	PP

Sl. No.	Author	Title	Reference to the Document	Provider
13	PP	Contract: AGVISER - Nik Agro Service	-	PP
14	PP	Contract: AGVISER - Carbonsafe (01.04.25)	-	PP
15	PP	Contract: AGVISER - Carbonsafe (03.01.23)	-	PP
16	PP	Lab Accreditation Certificate (AGVISER and Eurofins)	-	PP
17	PP	Lab Accreditation Order (AGVISER and Eurofins)	-	PP
18	PP	Bulgaria: National and Regional Policies	-	PP
19	Bulgaria Ministry of Agriculture, Food, and Forestry	Guidelines for Implementation of the Statutes Management Requirements	-	PP
20	Bulgarian Ministry of Agriculture	Methodology for Determining the Intensity of Greenhouse Gas Emissions from the Entire Life Cycle of Fuels and Energy of Non-Biological Origin in Transport	-	PP
21	Bulgarian Ministry of Agriculture	Methodology for Determining the Individual Annual Quotas in Connection with the Implementation of a State Aid Scheme "Aid Under the Form of Discount from the Value of the Excise Duty On Gas Oil, Used in Primary Agricultural Production"	-	PP
22	Minister of Agriculture, Forestry and Agrarian Reform, Bulgaria	ORDER No. 3 OF JANUARY 29, 1999 on the Creation and Maintenance of a Register of Farmers	-	PP
23	Ministry of Transport, Information Technology, and Communications	Ordinance No H-18 of August 2016 laying down the methodology for calculating specified life-cycle costs for road vehicles	-	PP

Sl. No.	Author	Title	Reference to the Document	Provider
24	Bulgarian Ministry of Agriculture	National Programme for the Protection, Sustainable Use, and Restoration of Soil Functions (2020-2030)	-	PP
25	PP	Nik Agro Service Lab Protocols_SOC: 2023 and 2024	-	PP
26	PP	Soil Analysis Reports: All Farms	-	PP
27	PP	Bulk Density Measurement Results: All farms	-	PP
28	PP	Carbonsafe: Risk Assessment Report	-	PP
29	PP	Carbonsafe: Risk Calculations	-	PP
30	PP	Carbonsafe: No Displacement Declaration	-	PP
31	PP	Carbonsafe: Announcement of Public Consultation	-	PP
32	PP	Carbonsafe: Summary of Public Consultation Process	-	PP
33	PP	Farmer Feedback Survey	-	PP
34	PP	Carbonsafe: Employment Contracts	-	PP
35	PP	SDG_CS tool_Template	-	PP
36	PP	Leakage Risk Assessment	-	PP
37	PP	Market Leakage Calculation	-	PP
38	PP	Official Notice: Justification for Assessment of Emission Leakage and Calculation of Nitrous Oxide Emissions	-	PP
39	PP	Email: Justification for Assessment of Emission Leakage and Calculation of Nitrous Oxide Emissions	-	PP
40	PP	Carbonsafe: Issuance Policy	-	PP
41	PP	Carbonsafe Letter to BCCR regarding Inconsistencies in the Methodology	-	PP
42	BCCR	Procedure for Automated and Georeferenced Soil Sampling under a Project	-	PP

Sl. No.	Author	Title	Reference to the Document	Provider
43	PP	AGVISER: Proposal to Amend Methodology	-	PP
44	PP	Carbonsafe: MRV Protocol - Processes, Governance, and Accountability	-	PP
45	PP	All Farms: Power of Attorney Documents granting Carbonsafe the authority to manage credits on behalf of the farmers	-	PP
46	PP	PR0204: Register of Unfaithful Projects	-	PP
47	National Institute of Meterology and Hydrology	Monthly Hydrometeorological Bulletin: July 2025	-	PP
48	National Institute of Meterology and Hydrology	Data for 2025 in Bulgaria	January 9, 2026	PP
49	Ministry of Agriculture, Food, and Forestry	Farmer Registration and Activity Record	-	PP
50		Bulgaria's Integrated Administration and Control System (IACS): Application for Assistance (All Farms)	-	PP
51	Republic of Bulgaria: Registry Agency	Carbonsafe: Commercial Registeration	-	PP
52	Republic of Bulgaria: Registry Agency	Balkan Carbon Credit Registry: Commercial Registeration	-	PP
53	PP	Carbonsafe: Dispute Resolution Policy and Procedure	-	PP
54	PP	Uncertainty Model Determination	-	PP
55	PP	GeoJSON Attribute Table	-	PP
56	PP	All Farms: Addendum to Contracts, Credit Issuance	-	PP

Sl. No.	Author	Title	Reference to the Document	Provider
57	Ministry of Agriculture, Food, and Forestry	Integrated Statistics on Agricultural Holdings in Bulgaria in 2023	-	PP
58	Ministry of Agriculture, Food, and Forestry	Bulgarian Agricultural National Statistics and Indicators Collection: 2022	-	PP
59	PP	Carbonsafe: Project Data Retention Policy	-	PP
60	PP	Carbonsafe: Financial Sustainability	-	PP
61	BCCR	BCCR: Monitoring Period Clarification	-	PP
62	PP	Geospatial Files of Farms	-	PP
63	PP	Geospatial Files of Project Boundaries and Farms	-	PP
64	PP	Carbonsafe: Carbon Credits Corrections and Adjustments Mechanism	-	PP
65	PP	Register of changes in areas under the CarbonSafe Program (South Bulgaria)	-	PP
66	PP	Carbonsafe: Stakeholder Engagement Policy	-	PP
67	PP	Carbonsafe: Notification to the Ministry of Environment and Water regarding Environmental Assessment	-	PP
68	PP	Carbonsafe: Notification about the project to Municipalities and City Halls	-	PP
69	PP	Carbonsafe: List of Announcements	-	PP
70	Republic of Bulgaria: Ministry of e-Governance	Carbonsafe: Notification to the Ministry of Environment and Water regarding Environmental Assessment	-	PP
71	PP	Carbonsafe: Invitation for a Training Seminar	-	PP

Sl. No.	Author	Title	Reference to the Document	Provider
72	PP	Seminar Training Attendance Sheet	-	PP
73	PP	Carbonsafe: Farmer Training Policy and Programme	-	PP
74	PP	South Bulgaria: Annual Farmers Training Plan	-	PP
75	PP	South Bulgaria: Farmers Onboarding Training	-	PP
76	PP	South Bulgaria: Machinery Use	-	PP
77	PP	Carbonsafe: Mechanism for the allocation of carbon credits	-	PP
78	PP	Remote Sensing Analysis for Verification of Management Practices: Geospatial Files and Code Scripts	-	PP
79	PP	Carbonsafe: Report on Monitoring and an on-site visit	-	PP
80	PP	SDG_CS tool_CSBG-S_South_new	-	PP
81	PP	Farms locations_Revised	-	PP
82	PP	Project Boundaries and Farm Polygons	-	PP
83	PP	All Farms PR0201: Application for registration programme	-	PP
84	PP	ERP - ISACO2_Protocol: Software Data Migration - Soil Sampling Request	-	PP
85	PP	ERP - ISACO2_Protocol: Software Data Migration - Sampling Schedule	-	PP
86	PP	ERP - ISACO2_Protocol: Software Data Migration - Sampling Task	-	PP
87	PP	ERP - ISACO2_Protocol: Software Data Migration - Company Data	-	PP
88	PP	ERP - ISACO2_Protocol: Software Data Migration - Plots Cells-shape	-	PP
89	PP	ERP_Protocol: Software Data Migration - Acceptance Protocol for Sampling	-	PP

Sl. No.	Author	Title	Reference to the Document	Provider
90	PP	ERP - ISACO2_Protocol: Software Data Migration - Sampling Protocol	-	PP
91	PP	ERP_Protocol: Software Data Migration - create Agronomic Recommendation	-	PP
92	PP	ERP - ISACO2_Protocol: Software Data Migration - Lab Result	-	PP
93	PP	All Farms: ER Calculation Sheet_SOC	-	PP
94	PP	All Farms: ER Calculation Sheet_N2O	-	PP
95	PP	All Farms: ER Calculation Sheet_Leakage	-	PP
96	PP	Methodology for the Calculation of Nitrous Oxide Emissions in Agricultural Systems	-	PP
97	PP	All Farms: Agronomic Recommendations	-	PP
98	Republic of Bulgaria: Ministry of the Environment and Water	Letter from the Ministry to Carbonsafe clarifying that EIA is not mandatory	-	PP
99	PP	Carbonsafe: Request for Improvements	-	PP
100	PP	Carbonsafe: Request for Corrective Action due to Non-Conformity	-	PP
101	PP	Methodology for determining the intensity of greenhouse gas emissions	-	PP
102	PP	Methodology_MA_individual annual quotas	-	PP
103	PP	Carbonsafe: Mechanism for Receiving and Addressing Complaints and Grievances	-	PP
104	PP	Carbonsafe: Grievance Register	-	PP
105	PP	Farmer Declarations	-	PP

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107	PP	ISO 14064	-	PP
108	PP	Site Visit Observations and Interviews	-	PP
109	PP	Balkan Carbon Credit Registry: https://bccregistry.org/	-	PP
110	PP	Geospatial Data: Final HTML report and figures	-	PP
111	PP	Geospatial Data: Raw Sentinel Hub source data - Aggregated JSON exports - Per-parcel SOC V4 exports(PER_PARCEL/) - DEM terrain analysis (XLSX+JSON) - Extreme weather + NVZ zones	-	PP
112	PP	Geospatial Data: Sentinel Hub evalscripts NDVI, NDTI, GPP, SOC, SOC_Proxy_v4 with server-side bare-soil gate NDVI<0.40 + SCL∈(4, 5)), N2O, SAR VV, SAR VH	-	PP
113	PP	Geospatial Data: (IQR-filtered time series(04_FILTERED_DATA/) 9 indicators × 3 zones (farm/control/belt) + SOC_PROXY_V4 per-parcel CSVs (FARM, CP, BELT)	-	PP
114	PP	Monitored Data: Processing + statistics scripts	-	PP
115	PP	Geospatial Data: Authoritative statistics - Including SoilGrids/HWSD2 baseline (.gpkg)	-	PP
116	PP	Geospatial Data: One-click verification runner(run_audit.py)	-	PP

Sl. No.	Author	Title	Reference to the Document	Provider
117	PP	Carbonsafe: Issuance Policy	Version 2.0	PP
118	PP	SDG_CS tool_CSBG-BG-S-PVD: SDG Contributions in the Plovdiv region	-	PP
119	PP	EKOSYST AGRO EOOD: PR0101-Checklist for the Assessment of Farm Suitability	-	PP
120	PP	EKOSYST AGRO EOOD: PR0202-Administrative Contract	-	PP
121	PP	EKOSYST AGRO EOOD: PR0103-Individual Strategy	-	PP
122	PP	EKOSYST AGRO EOOD: Additional Agreement to the Contract	-	PP
123	PP	EKOSYST AGRO EOOD: Additional Agreement_Trading and Registry	-	PP
124	PP	EKOSYST AGRO EOOD: PR0213-Annual Re-registration	-	PP
125	PP	EKOSYST AGRO EOOD: PR0104-Technological Map	-	PP
126	PP	EKOSYST AGRO EOOD: PR0107-Monitoring Report from on-spot inspection	-	PP
127	PP	EKOSYST AGRO EOOD: PR0211-Annual Periodic Report	Version 2.0	PP
128	PP	EKOSYST AGRO EOOD: PR0205-ER Calculation_SOC	Version 3.1	PP
129	PP	EKOSYST AGRO EOOD: Agronomic Recommendations	-	PP
130	PP	DABENSKA ETERICHNA KOMPANIA: PR0101-Checklist for the Assessment of Farm Suitability	-	PP
131	PP	DABENSKA ETERICHNA KOMPANIA: PR0103-Individual Strategy	-	PP
132	PP	DABENSKA ETERICHNA KOMPANIA: PR0213-Annual Re-registration	-	PP
133	PP	DABENSKA ETERICHNA KOMPANIA: PR0104-Technological Map	-	PP

Sl. No.	Author	Title	Reference to the Document	Provider
134	PP	DABENSKA ETERICHNA KOMPANIA: Agronomic Recommendations	-	PP
135	PP	STOITSEV AGRO OOD: PR0101-Checklist for the Assessment of Farm Suitability	-	PP
136	PP	STOITSEV AGRO OOD: PR0103-Individual Strategy	-	PP
137	PP	STOITSEV AGRO OOD: PR0213-Annual Re-registration	-	PP
138	PP	STOITSEV AGRO OOD: PR0104-Technological Map	-	PP
139	PP	STOITSEV AGRO OOD: Agronomic Recommendations	-	PP
140	PP	RUSALOV OOD: PR0101-Checklist for the Assessment of Farm Suitability	-	PP
141	PP	RUSALOV OOD: PR0202-Administrative Contract	-	PP
142	PP	RUSALOV OOD: PR0103-Individual Strategy	-	PP
143	PP	RUSALOV OOD: Additional Agreement to the Contract	-	PP
144	PP	RUSALOV OOD: Additional Agreement 2 to the Contract	-	PP
145	PP	RUSALOV OOD: PR0213-Annual Re-registration	-	PP
146	PP	RUSALOV OOD: PR0104-Technological Map	-	PP
147	PP	RUSALOV OOD: PR0107-Monitoring Report from on-spot inspection	-	PP
148	PP	RUSALOV OOD: PR0211-Annual Periodic Report	Version 2.0	PP
149	PP	RUSALOV OOD: PR0205-ER Calculation_SOC	Version 3.1	PP
150	PP	RUSALOV OOD: Agronomic Recommendations	-	PP
151	PP	VUKI OOD: PR0101-Checklist for the Assessment of Farm Suitability	-	PP
152	PP	VUKI OOD: PR0202-Administrative Contract	-	PP

Sl. No.	Author	Title	Reference to the Document	Provider
153	PP	VUKI OOD: PR0103-Individual Strategy	-	PP
154	PP	VUKI OOD: Additional Agreement 1 to the Contract	-	PP
155	PP	VUKI OOD: Additional Agreement 2 to the Contract	-	PP
156	PP	VUKI OOD: PR0213-Annual Re-registration	-	PP
157	PP	VUKI OOD: PR0104-Technological Map	-	PP
158	PP	VUKI OOD: PR0107-Monitoring Report from on-spot inspection	-	PP
159	PP	VUKI OOD: PR0211-Annual Periodic Report	Version 2.0	PP
160	PP	VUKI OOD: PR0205-ER Calculation_SOC	Version 3.1	PP
161	PP	VUKI OOD: Agronomic Recommendations	-	PP
162	PP	KURTEV GRUP OOD: PR0101-Checklist for the Assessment of Farm Suitability	-	PP
163	PP	KURTEV GRUP OOD: PR0202-Administrative Contract and Additional Agreement to the Contract	-	PP
164	PP	KURTEV GRUP OOD: PR0103-Individual Strategy	-	PP
165	PP	KURTEV GRUP OOD: PR0213-Annual Re-registration	-	PP
166	PP	KURTEV GRUP OOD: PR0104-Technological Map	-	PP
167	PP	KURTEV GRUP OOD: PR0107-Monitoring Report from on-spot inspection	-	PP
168	PP	KURTEV GRUP OOD: PR0211-Annual Periodic Report	Version 2.0	PP
169	PP	KURTEV GRUP OOD: PR0205-ER Calculation_SOC	Version 3.1	PP
170	PP	KURTEV GRUP OOD: Agronomic Recommendations	-	PP
171	PP	SDG_CS tool_CSBG-BG-S-SFO: SDG Contributions in the Sofia region	-	PP

Sl. No.	Author	Title	Reference to the Document	Provider
172	PP	PROIZVODITEL YOTIN EOOD: PR0101-Checklist for the Assessment of Farm Suitability	-	PP
173	PP	PROIZVODITEL YOTIN EOOD: PR0202-Administrative Contract	-	PP
174	PP	PROIZVODITEL YOTIN EOOD: PR0103-Individual Strategy	-	PP
175	PP	PROIZVODITEL YOTIN EOOD: Additional Agreement_Trading and Registry	-	PP
176	PP	PROIZVODITEL YOTIN EOOD: PR0213-Annual Re-registration	-	PP
177	PP	PROIZVODITEL YOTIN EOOD: PR0104-Technological Map	-	PP
178	PP	PROIZVODITEL YOTIN EOOD: PR0107-Monitoring Report from on-spot inspection	-	PP
179	PP	PROIZVODITEL YOTIN EOOD: PR0211-Annual Periodic Report	Version 2.0	PP
180	PP	PROIZVODITEL YOTIN EOOD: PR0205-ER Calculation_SOC	Version 3.1	PP
181	PP	PROIZVODITEL YOTIN EOOD: Agronomic Recommendations	-	PP
182	PP	ZP NASTYA STOYANOVA YOTINA: PR0101-Checklist for the Assessment of Farm Suitability	-	PP
183	PP	ZP NASTYA STOYANOVA YOTINA: PR0202-Administrative Contract	-	PP
184	PP	ZP NASTYA STOYANOVA YOTINA: PR0103-Individual Strategy	-	PP
185	PP	ZP NASTYA STOYANOVA YOTINA: Additional Agreement_Trading and Registry	-	PP
186	PP	ZP NASTYA STOYANOVA YOTINA: PR0213-Annual Re-registration	-	PP

Sl. No.	Author	Title	Reference to the Document	Provider
187	PP	ZP NASTYA STOYANOVA YOTINA: PR0104-Technological Map	-	PP
188	PP	ZP NASTYA STOYANOVA YOTINA: PR0107-Monitoring Report from on-spot inspection	-	PP
189	PP	ZP NASTYA STOYANOVA YOTINA: PR0211-Annual Periodic Report	Version 2.0	PP
190	PP	ZP NASTYA STOYANOVA YOTINA: PR0205-ER Calculation_SOC	Version 3.1	PP
191	PP	ZP NASTYA STOYANOVA YOTINA: Agronomic Recommendations	-	PP
192	PP	ZP BORIS EMILOV YOTIN: PR0101-Checklist for the Assessment of Farm Suitability	-	PP
193	PP	ZP BORIS EMILOV YOTIN: PR0202-Administrative Contract	-	PP
194	PP	ZP BORIS EMILOV YOTIN: PR0103-Individual Strategy	-	PP
195	PP	ZP BORIS EMILOV YOTIN: Additional Agreement to the Contract	-	PP
196	PP	ZP BORIS EMILOV YOTIN: Additional Agreement 2 to the Contract	-	PP
197	PP	ZP BORIS EMILOV YOTIN: PR0213-Annual Re-registration	-	PP
198	PP	ZP BORIS EMILOV YOTIN: PR0104-Technological Map	-	PP
199	PP	ZP BORIS EMILOV YOTIN: PR0107-Monitoring Report from on-spot inspection	-	PP
200	PP	ZP BORIS EMILOV YOTIN: PR0211-Annual Periodic Report	Version 2.0	PP
201	PP	ZP BORIS EMILOV YOTIN: PR0205-ER Calculation_SOC	Version 3.1	PP
202	PP	ZP BORIS EMILOV YOTIN: Agronomic Recommendations	-	PP

Sl. No.	Author	Title	Reference to the Document	Provider
203	PP	SDG_CS tool_CSBG-BG-S-JAM: SDG Contributions in the Jambol region	-	PP
204	PP	AGROTRADE EOOD: PR0101-Checklist for the Assessment of Farm Suitability	-	PP
205	PP	AGROTRADE EOOD: PR0202-Administrative Contract	-	PP
206	PP	AGROTRADE EOOD: PR0103-Individual Strategy	-	PP
207	PP	AGROTRADE EOOD: Additional Agreement 1 to the Contract	-	PP
208	PP	AGROTRADE EOOD: Additional Agreement 2 to the Contract	-	PP
209	PP	AGROTRADE EOOD: PR0213-Annual Re-registration	-	PP
210	PP	AGROTRADE EOOD: PR0104-Technological Map	-	PP
211	PP	AGROTRADE EOOD: PR0107-Monitoring Report from on-spot inspection	-	PP
212	PP	AGROTRADE EOOD: PR0211-Annual Periodic Report	Version 2.0	PP
213	PP	AGROTRADE EOOD: PR0205-ER Calculation_SOC	Version 3.1	PP
214	PP	AGROTRADE EOOD: Agronomic Recommendations	-	PP
215	PP	PPK NACHALO-93: PR0101-Checklist for the Assessment of Farm Suitability	-	PP
216	PP	PPK NACHALO-93: PR0202-Administrative Contract	-	PP
217	PP	PPK NACHALO-93: PR0103-Individual Strategy	-	PP
218	PP	PPK NACHALO-93: Additional Agreement to the Contract	-	PP
219	PP	PPK NACHALO-93: PR0213-Annual Re-registration	-	PP
220	PP	PPK NACHALO-93: PR0104-Technological Map (Sunflower and Wheat)	-	PP

Sl. No.	Author	Title	Reference to the Document	Provider
221	PP	PPK NACHALO-93: PR0107-Monitoring Report from on-spot inspection	-	PP
222	PP	PPK NACHALO-93: PR0211-Annual Periodic Report	Version 2.0	PP
223	PP	PPK NACHALO-93: PR0205-ER Calculation_SOC	Version 3.1	PP
224	PP	PPK NACHALO-93: Agronomic Recommendations	-	PP
225	PP	INSEKTA-2000 OOD: PR0101-Checklist for the Assessment of Farm Suitability	-	PP
226	PP	INSEKTA-2000 OOD: PR0202-Administrative Contract	-	PP
227	PP	INSEKTA-2000 OOD: PR0103-Individual Strategy	-	PP
228	PP	INSEKTA-2000 OOD: Additional Agreement to the Contract	-	PP
229	PP	INSEKTA-2000 OOD: PR0213-Annual Re-registration	-	PP
230	PP	INSEKTA-2000 OOD: PR0104-Technological Map	-	PP
231	PP	INSEKTA-2000 OOD: PR0107-Monitoring Report from on-spot inspection	-	PP
232	PP	INSEKTA-2000 OOD: PR0211-Annual Periodic Report	Version 2.0	PP
233	PP	INSEKTA-2000 OOD: PR0205-ER Calculation_SOC	Version 3.1	PP
234	PP	INSEKTA-2000 OOD: Agronomic Recommendations	-	PP
235	PP	ET AGROINS-DIMKA MARINOVA: PR0101-Checklist for the Assessment of Farm Suitability	-	PP
236	PP	ET AGROINS-DIMKA MARINOVA: PR0202-Administrative Contract and Additional Agreement to the Contract	-	PP
237	PP	ET AGROINS-DIMKA MARINOVA: PR0103-Individual Strategy	-	PP
238	PP	ET AGROINS-DIMKA MARINOVA: PR0213-Annual Re-registration	-	PP

Sl. No.	Author	Title	Reference to the Document	Provider
239	PP	ET AGROINS-DIMKA MARINOVA: PR0104-Technological Map	-	PP
240	PP	ET AGROINS-DIMKA MARINOVA: PR0107-Monitoring Report from on-spot inspection	-	PP
241	PP	ET AGROINS-DIMKA MARINOVA: PR0211-Annual Periodic Report	Version 2.0	PP
242	PP	ET AGROINS-DIMKA MARINOVA: PR0205-ER Calculation_SOC	Version 3.1	PP
243	PP	ET AGROINS-DIMKA MARINOVA: Agronomic Recommendations	-	PP
244	PP	ET STOZHER - STOYAN STOYANOV: PR0101-Checklist for the Assessment of Farm Suitability	-	PP
245	PP	ET STOZHER - STOYAN STOYANOV: PR0202-Administrative Contract	-	PP
246	PP	ET STOZHER - STOYAN STOYANOV: PR0103-Individual Strategy	-	PP
247	PP	ET STOZHER - STOYAN STOYANOV: Additional Agreement to the Contract	-	PP
248	PP	ET STOZHER - STOYAN STOYANOV: PR0213-Annual Re-registration	-	PP
249	PP	ET STOZHER - STOYAN STOYANOV: PR0104-Technological Map	-	PP
250	PP	ET STOZHER - STOYAN STOYANOV: PR0107-Monitoring Report from on-spot inspection	-	PP
251	PP	ET STOZHER - STOYAN STOYANOV: PR0211-Annual Periodic Report	Version 2.0	PP
252	PP	ET STOZHER - STOYAN STOYANOV: PR0205-ER Calculation_SOC	Version 3.1	PP

Sl. No.	Author	Title	Reference to the Document	Provider
253	PP	ET STOZHER - STOYAN STOYANOV: Agronomic Recommendations	-	PP
254	PP	SDG_CS tool_CSBG-BG-S-BGS: SDG Contributions in the Burgas region	-	PP
255	PP	SORTOVI SEMENA BURGAS OOD: PR0101-Checklist for the Assessment of Farm Suitability	-	PP
256	PP	SORTOVI SEMENA BURGAS OOD: PR0202-Administrative Contract	-	PP
257	PP	SORTOVI SEMENA BURGAS OOD: PR0103-Individual Strategy	-	PP
258	PP	SORTOVI SEMENA BURGAS OOD: Additional Agreement to the Contract	-	PP
259	PP	SORTOVI SEMENA BURGAS OOD: PR0213-Annual Re-registration	-	PP
260	PP	SORTOVI SEMENA BURGAS OOD: PR0104-Technological Map (Barley and Sunflower)	-	PP
261	PP	SORTOVI SEMENA BURGAS OOD: PR0107-Monitoring Report from on-spot inspection	-	PP
262	PP	SORTOVI SEMENA BURGAS OOD: PR0211-Annual Periodic Report	Version 2.0	PP
263	PP	SORTOVI SEMENA BURGAS OOD: PR0205-ER Calculation_SOC	Version 3.1	PP
264	PP	SORTOVI SEMENA BURGAS OOD: Agronomic Recommendations	-	PP
265	PP	AGRARIKA 2022 EOOD: PR0101-Checklist for the Assessment of Farm Suitability	-	PP
266	PP	AGRARIKA 2022 EOOD: PR0202-Administrative Contract and Additional Agreement to the Contract	-	PP

Sl. No.	Author	Title	Reference to the Document	Provider
267	PP	AGRARIKA 2022 EOOD: PR0103-Individual Strategy	-	PP
268	PP	AGRARIKA 2022 EOOD: PR0213-Annual Re-registration	-	PP
269	PP	AGRARIKA 2022 EOOD: PR0104-Technological Map	-	PP
270	PP	AGRARIKA 2022 EOOD: PR0107-Monitoring Report from on-spot inspection	-	PP
271	PP	AGRARIKA 2022 EOOD: PR0211-Annual Periodic Report	Version 2.0	PP
272	PP	AGRARIKA 2022 EOOD: PR0205-ER Calculation_SOC	Version 3.1	PP
273	PP	AGRARIKA 2022 EOOD: Agronomic Recommendations	-	PP
274	PP	AGRIINK EOOD: PR0101-Checklist for the Assessment of Farm Suitability	-	PP
275	PP	AGRIINK EOOD: PR0202-Administrative Contract and Additional Agreement to the Contract	-	PP
276	PP	AGRIINK EOOD: PR0103-Individual Strategy	-	PP
277	PP	AGRIINK EOOD: PR0213-Annual Re-registration	-	PP
278	PP	AGRIINK EOOD: PR0104-Technological Map	-	PP
279	PP	AGRIINK EOOD: PR0107-Monitoring Report from on-spot inspection	-	PP
280	PP	AGRIINK EOOD: PR0211-Annual Periodic Report	Version 2.0	PP
281	PP	AGRIINK EOOD: PR0205-ER Calculation_SOC	Version 3.1	PP
282	PP	AGRIINK EOOD: Agronomic Recommendations	-	PP
283	PP	AGROLAND 7 EOOD: PR0101-Checklist for the Assessment of Farm Suitability	-	PP
284	PP	AGROLAND 7 EOOD: PR0202-Administrative Contract and Additional Agreement to the Contract	-	PP
285	PP	AGROLAND 7 EOOD: PR0103-Individual Strategy	-	PP

Sl. No.	Author	Title	Reference to the Document	Provider
286	PP	AGROLAND 7 EOOD: PR0213-Annual Re-registration	-	PP
287	PP	AGROLAND 7 EOOD: PR0104-Technological Map	-	PP
288	PP	AGROLAND 7 EOOD: PR0107-Monitoring Report from on-spot inspection	-	PP
289	PP	AGROLAND 7 EOOD: PR0211-Annual Periodic Report	Version 2.0	PP
290	PP	AGROLAND 7 EOOD: PR0205-ER Calculation_SOC	Version 3.1	PP
291	PP	AGROLAND 7 EOOD: Agronomic Recommendations	-	PP
292	PP	AGROTERRA EOOD: PR0101-Checklist for the Assessment of Farm Suitability	-	PP
293	PP	AGROTERRA EOOD: PR0202-Administrative Contract	-	PP
294	PP	AGROTERRA EOOD: PR0103-Individual Strategy	-	PP
295	PP	AGROTERRA EOOD: Additional Agreement to the Contract	-	PP
296	PP	AGROTERRA EOOD: PR0213-Annual Re-registration	-	PP
297	PP	AGROTERRA EOOD: PR0104-Technological Map	-	PP
298	PP	AGROTERRA EOOD: PR0107-Monitoring Report from on-spot inspection	-	PP
299	PP	AGROTERRA EOOD: PR0211-Annual Periodic Report	Version 2.0	PP
300	PP	AGROTERRA EOOD: PR0205-ER Calculation_SOC	Version 3.1	PP
301	PP	AGROTERRA EOOD: Agronomic Recommendations	-	PP
302	PP	KRIS-MARI-2008 OOD: PR0101-Checklist for the Assessment of Farm Suitability	-	PP
303	PP	KRIS-MARI-2008 OOD: PR0202-Administrative Contract	-	PP
304	PP	KRIS-MARI-2008 OOD: PR0103-Individual Strategy	-	PP

Sl. No.	Author	Title	Reference to the Document	Provider
305	PP	KRIS-MARI-2008 OOD: Additional Agreement to the Contract	-	PP
306	PP	KRIS-MARI-2008 OOD: PR0213-Annual Re-registration	-	PP
307	PP	KRIS-MARI-2008 OOD: PR0104-Technological Map	-	PP
308	PP	KRIS-MARI-2008 OOD: PR0107-Monitoring Report from on-spot inspection	-	PP
309	PP	KRIS-MARI-2008 OOD: PR0211-Annual Periodic Report	Version 2.0	PP
310	PP	KRIS-MARI-2008 OOD: PR0205-ER Calculation_SOC	Version 3.1	PP
311	PP	KRIS-MARI-2008 OOD: Agronomic Recommendations	-	PP
312	PP	ZKPU MAGLEN: PR0101-Checklist for the Assessment of Farm Suitability	-	PP
313	PP	ZKPU MAGLEN: PR0202-Administrative Contract	-	PP
314	PP	ZKPU MAGLEN: PR0103-Individual Strategy	-	PP
315	PP	ZKPU MAGLEN: Additional Agreement to the Contract	-	PP
316	PP	ZKPU MAGLEN: Additional Agreement 2 to the Contract	-	PP
317	PP	ZKPU MAGLEN: PR0213-Annual Re-registration	-	PP
318	PP	ZKPU MAGLEN: PR0104-Technological Map	-	PP
319	PP	ZKPU MAGLEN: PR0107-Monitoring Report from on-spot inspection	-	PP
320	PP	ZKPU MAGLEN: PR0211-Annual Periodic Report	Version 2.0	PP
321	PP	ZKPU MAGLEN: PR0205-ER Calculation_SOC	Version 3.1	PP
322	PP	ZKPU MAGLEN: Agronomic Recommendations	-	PP
323	PP	EKOSYST AGRO EOOD: Registration Details and Land Parcels	-	PP

Sl. No.	Author	Title	Reference to the Document	Provider
324	PP	DABENSKA ETERICHNA KOMPANIA: Registration Details and Land Parcels	-	PP
325	PP	STOITSEV AGRO OOD: Registration Details and Land Parcels	-	PP
326	PP	RUSALOV OOD: Registration Details and Land Parcels	-	PP
327	PP	VUKI OOD: Registration Details and Land Parcels	-	PP
328	PP	KURTEV GRUP OOD: Registration Details and Land Parcels	-	PP
329	PP	PROIZVODITEL YOTIN EOOD: Registration Details and Land Parcels	-	PP
330	PP	ZP NASTYA STOYANOVA YOTINA: Registration Details and Land Parcels	-	PP
331	PP	ZP BORIS EMILOV YOTIN: Registration Details and Land Parcels	-	PP
332	PP	AGROTRADE EOOD: Registration Details and Land Parcels	-	PP
333	PP	PPK NACHALO-93: Registration Details and Land Parcels	-	PP
334	PP	INSEKTA-2000 OOD: Registration Details and Land Parcels	-	PP
335	PP	ET AGROINS-DIMKA MARINOVA: Registration Details and Land Parcels	-	PP
336	PP	ET STOZHER - STOYAN STOYANOV: Registration Details and Land Parcels	-	PP
337	PP	SORTOVI SEMENA BURGAS OOD: Registration Details and Land Parcels	-	PP
338	PP	AGRARIKA 2022 EOOD: Registration Details and Land Parcels	-	PP
339	PP	AGRIINK EOOD: Registration Details and Land Parcels	-	PP
340	PP	AGROLAND 7 EOOD: Registration Details and Land Parcels	-	PP

Sl. No.	Author	Title	Reference to the Document	Provider
341	PP	AGROTERRA EOOD: Registration Details and Land Parcels	-	PP
342	PP	KRIS-MARI-2008 OOD: Registration Details and Land Parcels	-	PP
343	PP	ZKPU MAGLEN: Registration Details and Land Parcels	-	PP
344	PP	Farms Location South – ERR Sheet	-	PP

APPENDIX 03: Audit Findings (Validation)

Table 1. Remaining FAR from Previous Audit/Preliminary Review

FAR ID	00	**Section no.**		**Date :** DD/MM/YYYY
Description of FAR				
No FAR as this is the first joint validation and verification				
Project participant response				**Date :** DD/MM/YYYY
Documentation provided by project participant				
VVB assessment				**Date:** DD/MM/YYYY

Table 2. CL: Clarification Request

CL ID	01	**Section no.**	1.1, 1.2	**Date :** 12/02/2026
Description of CL				
Section 1. Project Overview **References:** 1. PDD Template, Section 1.1 – Project Summary 2. PDD Template, Section 1.2 **Issues:** 1. Although the PD offers a general description of the project's purpose (soil carbon sequestration), sector (agriculture), location (Republic of Bulgaria), start date, and crediting period, it does not clearly and concisely define the "core climate outcome" as required. While the anticipated result—such as quantified CO_2 removals achieved through increases in soil organic carbon (SOC) stocks—is implied, it is not explicitly articulated in clear, outcome-focused terms. 2. The PD identifies the main stakeholders involved (including the project developer, farmers, laboratories, VVBs, the methodology developer, and the registry); however, it does not adequately describe their specific roles and responsibilities, as required under the criterion to "list and describe" key stakeholders. For instance, laboratories and VVBs are mentioned only in general terms, without explaining their respective functions in measurement, reporting, and verification (MRV), validation, or verification activities. **Required Action:** 1. Update Section 1.1 to clearly and explicitly define the core climate outcome, for example, the issuance of verified CO_2 removal credits resulting from demonstrable and quantifiable increases in soil organic carbon stocks, articulated in accordance with BCCS outcome-related terminology. 2. Enhance Section 1.2 by adding concise functional descriptions for each category of stakeholder, clearly outlining their respective responsibilities in project execution, measurement, reporting, and verification (MRV), validation and verification processes, as well as interactions with the registry.				
Project participant response				**Date :** 08/05/2026
Section Project summary 1.1– revised *Section Project stakeholders 1.2 – revised*				

Documentation provided by project participant	
1-PDD-CS-BG-SOUTH_v2_11.05.2026_CS200526	
VVB assessment	**Date:** 28/05/2026
The project developer has successfully updated Section 1.1 of the *1-PDD-CS-BG-SOUTH_v2_11.05.2026_CS200526* 1. to clearly state what climate result the project achieves. The updated text now specifies that the project produces verified CO_2 removal credits by measuring and monitoring increases in Soil Organic Carbon (SOC) in the ground. These removals are measured after the fact (ex-post), independently checked, and credits are issued under the Balkan Carbon Credit Standard (BCCS). This is clear, results-focused, and meets the PDD template requirements. Therefore, this point is closed. 2. The project developer has successfully updated Section 1.2 to include a full list of key stakeholders along with clear explanations of what each one does. The section now covers the roles of the project developer, participating farmers, soil sampling and laboratory partners, VVBs, the methodology developer, and the BCCS registry/standard. Each role is clearly linked to specific activities — including project implementation, measurement, reporting and verification (MRV), validation, verification, and credit issuance. This level of detail meets the requirement and ensures transparency about who is responsible for what. The issue is fully resolved. No further clarification is needed. CL#01 is **CLOSED**	

CL ID	02	**Section no.**	2.1	**Date :** 23/01/2026
Description of CL				

Section 2.1. Project Overview Project Description & Activities	
References: 1. PDD Template, Section 2.1. 2. BCCS Standard, Transparency and Governance Principles 3. Soil Carbon Program, Project Activity Definition **Issues:** 1. The PD presents a broad overview of the project's objectives and overall approach, but it does not adequately explain how project activities are carried out in practice. The requirement calls for a "general narrative of project activities and implementation model," including details on farmer engagement, the introduction or support of agricultural practices, and the progression of activities from participant enrollment through to credit issuance. While these aspects are suggested, they are not clearly described in narrative form. 2. Although the PD identifies Carbonsafe as a national carbon farming initiative, it does not clarify the allocation of responsibilities across the project lifecycle. Specifically, the roles of the project proponent, participating farmers, soil sampling contractors, and verification entities in implementing project activities are not defined in this section. 3. The PD references regenerative practices (such as reduced tillage and cover cropping), but describes them mainly as anticipated impacts (e.g., "accelerates adoption") rather than as concrete project activities. It remains unclear whether these practices are required, incentivized, encouraged, or merely monitored within the defined project boundary. 4. The narrative places strong emphasis on measurement, verification, and credit issuance through the registry, while offering limited insight into the operational steps that occur prior to measurement. Key elements such as baseline establishment, delineation of project plots, and the integration of soil sampling into the annual project cycle are not sufficiently described, resulting in an imbalance between MRV components and the description of project activities. **Required Action:** 1. Expand Section 2.1 to provide a clear and coherent description of the project's implementation model, outlining the sequence of activities such as farmer onboarding, eligibility assessment, baseline establishment, adoption of practices, ongoing monitoring, verification, and credit issuance. 2. Update Section 2.1 to explicitly assign responsibility for key activities, including farmer outreach and engagement, implementation of agricultural practices, soil sampling, data collection and management, and coordination with validation and verification bodies (VVBs). 3. Clearly specify whether the listed regenerative practices are defined project activities, eligibility requirements, or parameters monitored for performance, and explain the mechanisms through which the project promotes, supports, or enforces their adoption. 4. Enhance Section 2.1 with a concise explanation of how measurement and sampling activities are integrated into the overall project implementation cycle, including the establishment of baselines and the management of ongoing project activities.	
Project participant response	**Date :** 08/05/2026
Section 2.1 Project Description & Activities is expanded as per required action No. 1 *Section 2.1 Project Description & Activities is revised as per required action No. 2* *Sections 2.1 Project Description & Activities and 2.3 Agronomic objectives are revised as per required action No. 3* *Section 2.1 Project Description & Activities is supplemented as per required action No.4*	
Documentation provided by project participant	
1-PDD-CS-BG-SOUTH_v2_11.05.2026_CS200526	
VVB assessment	**Date:** 28/05/2026

1. The project developer has successfully expanded Section 2.1 of *1-PDD-CS-BG-SOUTH_v2_11.05.2026_CS200526* to include a clear, step-by-step description of how the project is implemented. The updated section now covers the full project lifecycle in logical order: farmer onboarding, eligibility screening, baseline establishment, putting agricultural practices in place, monitoring, verification, and finally issuing carbon credits. This directly meets the requirement for a general narrative of project activities and how the project works end-to-end. No further gaps have been identified. This issue is **resolved**. 2. Section 2.1 now clearly defines what each key actor is responsible for throughout the project. This includes the project developer, participating farmers, soil sampling contractors and laboratories, and validation and verification bodies (VVBs). Each party's role is linked to specific tasks — such as farmer engagement, implementing practices, soil sampling, data management, and verification. This makes it clear who does what at every stage, meeting transparency and governance requirement. The issue is fully **resolved**. 3. The project developer has clarified that regenerative farming practices are not just goals or aspirations — they are defined, required project activities. Section 2.1 now presents these practices as part of the operational framework, supported by a structured implementation timeline and a specific list of eligible practices. Importantly, participating farmers must implement or improve at least one eligible practice as a condition of joining the project, making these enforceable requirements rather than optional suggestions. This fully resolves the earlier ambiguity. Hence, this issue is **resolved**. 4. The revised section now clearly connects measurement activities to the broader project cycle. It explains that an initial soil sampling establishes the baseline SOC level, and that follow-up monitoring is done through repeated sampling over time. The results from this sampling feed directly into carbon accounting, project management, and credit issuance. This shows a clear and logical link between on-the-ground activities and the MRV process, resolving the previous imbalance where measurement was over-emphasized relative to activity description. The requirement is fully met. Hence, this issue is **resolved**. Hence, CL 02 is **CLOSED**.

CL ID	03	**Section no.**	2.3	**Date :** 12/02/2026
Description of CL				

<table>
<tr><td colspan="2">Section 2.2 Climate Objective
References:
1. BCCS Standard, Permanence and Reversal Risk Provisions
2. PDD section 2.3 – “The project achieves this by increasing the stock of Soil Organic Carbon (SOC) in agricultural soils through the implementation of regenerative agricultural practices across Bulagaria.”
Issue:
1. The PD states that SOC storage is “expected to last decades” and refers to conservative credit issuance and contractual commitments; however, it does not clearly connect these assertions to the permanence criteria and risk mitigation measures specified under BCCS. As a result, the basis for the permanence claims is not fully traceable to the applicable standard.
2. The section uses both “across Bulgaria” and “South region, Bulgaria” when describing the geographic scope of the climate objective, resulting in inconsistent framing. This inconsistency may create uncertainty when evaluating consistency with the defined and registered project boundary.

Required Action:
1. Clearly explain how the project’s climate objective related to durability and permanence is explicitly aligned with BCCS permanence requirements, including references to contractual safeguards, the duration of monitoring commitments, and any relevant risk mitigation mechanisms.
2. Ensure that the geographic scope of the climate objective is stated consistently with the defined project boundary, clearly indicating whether the objective applies solely to the South region or more broadly at the national level within Bulgaria under the grouped project structure.</td></tr>
<tr><td>Project participant response</td><td>Date : 08/05/2026</td></tr>
<tr><td colspan="2">Required action No. 1 - clarification added in Section: 2.2 Climate Objective
Required action No. 2 – clarification added in Section: 2.2 Climate Objective</td></tr>
<tr><td colspan="2">Documentation provided by project participant</td></tr>
<tr><td colspan="2">1-PDD-CS-BG-SOUTH_v2_11.05.2026_CS200526

Required action 1
Contracts with farmers already provided, please see additional agreements to those contracts in subfolder VAL-CL 03.1

Risk Assessment and mitigation measures files:
Risk Assessment Document-South_05.11.25.pdf
Risk Assessment-South_05.11.25.pdf</td></tr>
<tr><td>VVB assessment</td><td>Date: 28/05/2026</td></tr>
</table>

1. The PP has successfully addressed this issue by updating Section 2.2 to clearly explain how the project's long-lasting nature meets BCCS requirements. The updated section now specifically mentions long-term agreements with the farmers involved, a 40-year project timeline, ongoing monitoring even after credits are issued, and the use of risk-reduction measures like buffer reserves and reversal management systems. These elements match the BCCS permanence rules and are backed by contracts that make these controls legally enforceable. As a result, this issue is considered completely resolved. 2. Based on the updated Section 2.2 and the Project Developer's response, the earlier issue about the geographic scope of the climate objective can now be considered closed. The updated Project Design Document *1-PDD-CS-BG-SOUTH_v2_11.05.2026_CS200526* clearly states that the climate objective applies to the approved project boundary and covers participating agricultural lands located in South Bulgaria. It also confirms that any future addition of sub-projects will be limited to South Bulgaria and must follow the same methodology, eligibility criteria, and BCCS requirements. Hence, the finding is **CLOSED**.

CL ID	04	**Section no.**	2.3	**Date :** 12/02/2026
Description of CL				
Section: 2.3 Agronomic Objective **References:** 1. Water Management and Drought Resilience 2. Yield Optimization and Input Efficiency 3. BCCS Standard, Claims and Transparency **Issues:** 1. The link between project activities and the stated water benefits is not clearly established, and the claim appears generalized without accounting with standard requirement. 2. The PD states that "Early project data and global best practices suggest that regenerative practices can improve yields by 5–15% over the medium term, while simultaneously reducing fertilizer costs by 10–50% due to improved nutrient-use efficiency." **Required action:** 1. Clarify which agronomic objectives are qualitatively stated co-benefits and which are intended to be monitored or evidenced, and briefly reference the indicators (e.g., SOM, nutrient profiles, yield trends) used to support these claims.				
Project participant response				**Date :** 08/05/2026
Required action implemented in Section: 2.3 Agronomic Objective				
Documentation provided by project participant				
1-PDD-CS-BG-SOUTH_v2_11.05.2026_CS200526				
VVB assessment				**Date:** 28/05/2026

1. The updated PDD, *1-PDD-CS-BG-SOUTH_v2_11.05.2026_CS200526* now includes a dedicated subsection on Water Management and Drought Resilience (Activity 2) and states that these activities are *qualitatively monitored*. However, the response still does not specify which indicators are used to qualitatively track these benefits. The claim remains broadly descriptive. While the addition of the "qualitatively monitored" statement is a step forward, a brief reference to the monitoring indicators would fully satisfy the requirement. Therefore, this issue remains **partially resolved**. 2. The updated PDD, *1-PDD-CS-BG-SOUTH_v2_11.05.2026_CS200526* now clearly frames the 5–15% yield improvement and 10–50% fertilizer cost reduction as assumptions based on global best practices rather than guaranteed outcomes, supported by references (FAO, Rodale Institute, World Bank, UNECE, European Commission). The section also adds a disclaimer clarifying that all agronomic performance outcomes are indicative and context-dependent, and that no ex-ante performance guarantees are made beyond verified SOC measurements. Activity 3 further notes that these are reported through Carbonsafe Technological Maps and supported by N_2O calculations. Hence, this issue is considered **resolved**. **Issue 1** of this finding remains **OPEN**.

Project participant response	**Date :** 08/06/2026
1. Water Management and Drought Resilience (Activity 2) in PDD is updated.	
Documentation provided by project participant	
1-PDD-CS-BG-SOUTH_v2_11.05.2026_CS120626	
VVB assessment	**Date:** 01/07/2026
1. The updated PDD, 1-PDD-CS-BG-SOUTH_v2_11.05.2026_CS120626, now specifies that the Water Management and Drought Resilience activities (Activity 2) are qualitatively monitored using organic matter (OM) as the indicator. That satisfies the requirement to reference the monitoring indicator supporting the claim. Hence, this issue is **resolved**. Hence, CL 04 remains **CLOSED**.	

CL ID	05	**Section no.**	2.4	**Date :** 12/02/2026
Description of CAR				

Section: 2.4 Community Objective	
References: 1. BCCS Standard, Transparency and Benefit Sharing Principles 2. PDD section 2.4 **Issues:** 1. The PD states that 50-60 % of revenues are allocated to farmers "or as specified in individual agreements," which introduces variability without clarity on minimum safeguards. This may raise concerns regarding consistency, transparency, and equitable benefit-sharing across participants. 2. Community benefits such as improved livelihoods, resilience, health, and food security are described qualitatively, but the PD does not clarify whether any of these outcomes are monitored, reported, or verified, even at a high level. This limits auditability of claims. 3. The PD mentions that "Health and safety risks are minimized as regenerative practices reduce reliance on synthetic agrochemicals". But the regenerative practices have not been mentioned. 4. The PD also mentions that Carbonsafe's community objective is to create systemic benefits that extend beyond the lifetime of the project but does not define the benefits. **Required Action:** 1. Clarify whether there is a minimum guaranteed revenue share for farmers under the project framework and describe how transparency and fairness are ensured when individual agreements deviate from the stated range. 2. Clarify which community and social benefits are aspirational co-benefits and which, if any, are tracked or evidenced, and reference the relevant sections where monitoring or grievance mechanisms are described. 3. Clarify the type of regenerative practices that will benefit the community at large. 4. Clarify on the systemic benefits that extend beyond the lifetime of the project.	
Project participant response	**Date :** 08/05/2026

Required action 1 implemented in Section: 2.4 Community Objective – the section has been updated *Required action 2 implemented in Section: 2.1 and 2.3* *Required action 3* *The reduced use of synthetic agrochemicals is achieved primarily through regenerative practices such as cover crops, crop rotation, minimal tillage, and integrated nutrient and pest management. Cover crops suppress weeds, reduce erosion, and retain nutrients in the soil, leading to a lower need for herbicides and mineral fertilizers. Crop rotation breaks the cycle of diseases and pests and improves nutrient balance, reducing the need for fungicides, insecticides, and nitrogen fertilizers. Minimal tillage preserves soil structure, moisture, and microbial activity, supporting natural fertility and limiting carbon losses, which reduces the need for additional fertilization. Integrated nutrient and pest management uses monitoring, precision application, and biological methods so that synthetic pesticides and fertilizers are applied only when necessary and in lower quantities.* *These practices improve soil health, increase organic matter and biological activity, which enhances natural fertility and crop resilience. As a result, the need for synthetic fertilizers and plant protection products is reduced.* *Required action 4* *The systemic benefits referred to in the PD include long-term improvements in soil health, increased resilience of agricultural systems, enhanced farmer knowledge and technical capacity in regenerative agricultural practices, reduced dependency on intensive inputs, improved water retention and biodiversity at farm level, and strengthened local agricultural sustainability. Through continuous training, knowledge transfer, and adoption of regenerative farming practices, these benefits are expected to persist beyond the project crediting period, enabling participating farmers and local communities to maintain sustainable land management practices independently over time.*	
Documentation provided by project participant	
1-PDD-CS-BG-SOUTH_v2_11.05.2026_CS200526 Carbonsafe Benefit-sharing mechanism provided in subfolder VAL-CL 05, file: Механизъм за дялово разпределение на въглеродните кредити_v1_05.05.26-EN.pdf	
VVB assessment	**Date:** 28/05/2026

1. The updated PDD now provides a clearer explanation of why revenue share percentages may vary between farms, referencing different contractual arrangements such as soil sampling costs, barter transactions, and buyer agreements. The Benefit-Sharing Mechanism document has also been provided as supporting evidence. However, the CL specifically asked whether there is a minimum guaranteed revenue share for farmers. The updated text still does not confirm whether a floor percentage exists or what safeguard prevents a farmer from receiving less than a defined minimum. The explanation of variability is better articulated, but the transparency and fairness safeguard for cases where individual agreements fall below the stated 50–60% range remains insufficiently addressed. The assessment team is unable to locate the contracts. PP shall provide with the contract where the revenue share is mentioned. This point is **not fully resolved** . 2. The PP has made a clear and well-structured distinction in the newly added Sections 2.4.3 and 2.4.4. Monitored outcomes (stakeholder engagement, farmer participation, knowledge transfer, grievance management, and proxy economic indicators) are separated from indicative outcomes (long-term income, food security, public health). A detailed monitoring indicator table with methods and frequencies has been added. The reference to the grievance mechanism in Section 3.4.6 is also noted. This required action is considered **resolved**. 3. The PP's response clearly identifies the specific regenerative practices — cover crops, crop rotation, minimal tillage, and integrated nutrient and pest management — and explains how each contributes to reduced reliance on synthetic agrochemicals. This explanation is consistent with the project activities described in Section 2.3. This required action is considered **resolved**. 4. The PP has clearly defined the systemic benefits as long-term soil health improvements, increased agricultural resilience, enhanced farmer knowledge and technical capacity, reduced input dependency, improved water retention and biodiversity, and strengthened local agricultural sustainability. The mechanism through which these persist beyond the crediting period — continuous training, knowledge transfer, and independent adoption of regenerative practices — is also explained. This required action is considered **resolved**. Hence, **issue 1** of CL 05 remains **OPEN**.
Project participant response — **Date :** 08/06/2026
1. The percentage distribution of carbon credits may vary between Carbonsafe and each individual farm. The transaction is pre-arranged through a contract/agreement, and the participant is aware of the percentage they will receive from the carbon credits. The farmers cannot receive less than the percentage agreed upon in the contract.
Documentation provided by project participant

Farmer contracts where the revenue share is mentioned were sent to VBB with 1-CS-BG-South.zip, uploaded in Earthlink on 21/11/2025. For VVB convenience the same are sent again with this round in folder VAL-CL 05.1, files: 24.09.30-Add agr_Trading and registry_30.09.24_ECOSYST_DABENSKA_STOITSEV.pdf 23.09.05-11-PR0202-Administrative Contract_CARBONSAFE-RUSALOV OOD_v1_22.06.23.pdf 23.11.13-PR0202-Administrative Contract_CARBONSAFE_VUKI OOD_v1_22.06.23.pdf 24.02.19-PR0202-Contract+add agr_CARBONSAFE_v1_22.06.23_KURTEV GROUP - BG 21 J. KURT.pdf 24.09.10-Add agr_Trading and registry_CARBONSAFE_PROIZVODITEL YOTIN EOOD.pdf 24.09.19-Add agr_Trading and registry_CARBONSAFE_ZP NASTYA STOYANOVA YOTINA.pdf 24.09.19-Add agr_Trading and registry_CARBONSAFE_ZP BORIS EMILOV YOTIN.pdf 23.07.31-Administrative Contract_CARBONSAFE_v1_22.06.23_AGROTRADE EOOD.pdf 23.09.20-13-PR0202-Administrative Contract_CARBONSAFE_INSEKTA-2000 OOD_v1_22.06.23.pdf 23.09.20-14-Administrative Contract_Additional agreement_CARBONSAFE_ET AGROINS-DIMKA MARINOVA_v1_22.06.23.pdf 23.11.23-PR0202-Administrative Contract_CARBONSAFE_ET STOZHER-STOYAN STOYANOV_v1_22.06.23.pdf 23.09.22-16-PR0202-Administrative Contract_CARBONSAFE_SORTOVI SEMENA BURGAS OOD_v1_22.06.23.pdf 23.10.02-23-28-1-PR0202-Administrative Contract_Additional agreement_CARBONSAFE_AGRARIKA 2022 EOOD_v1_22.06.23.pdf 23.10.02-23-28-2-PR0202-Administrative Contract_Additional agreement_CARBONSAFE_AGRIINK EOOD_v1_22.06.23.pdf 23.10.02-23-28-3-PR0202-Administrative Contract_Additional agreement_CARBONSAFE_AGROLAND 7 EOOD_v1_22.06.23.pdf 23.10.02-23-28-4-PR0202-Administrative Contract_CARBONSAFE_AGROTERRA EOOD_v1_22.06.23.pdf 23.10.02-23-28-5-PR0202-Administrative Contract_CARBONSAFE_KRIS-MARI-2008 OOD_v1_22.06.23.pdf 23.12.08-PR0202-Administrative Contract_CARBONSAFE_ZKPU MAGLEN_v1_22.06.23.pdf

VVB assessment	**Date:** 01/07/2026
1. The assessment team reviewed the farmer contracts provided on folder VAL-CL 0.5.1, confirming that the percentage distribution of carbon credit revenue between Carbonsafe and each individual farm is fixed under a pre-arranged contract/agreement, and the farmers cannot receive less than the percentage stipulated in their respective contract. The contracts reviewed evidence the agreed revenue share percentages, confirming the safeguard against deviation below the contracted share. Hence, this issue is **resolved**. Hence, CL 05 is considered **CLOSED**.	

CL ID	06	**Section no.**	3	**Date:** 12/02/2026
Description of CL				

Section 3. Project Boundary and Geographic Scope References: 1. PDD Template, Section 3.2.7- Conservativeness Issues: 1. In Section 3.2.7 of the PD, the PP's statement addresses conservativeness from a credit-issuing standpoint (e.g., holding back credits in reserve) but does not demonstrate how conservative assumptions are applied in SOC quantification. Specifically, the response does not clarify how uncertainty deductions, conservative parameter selection (SOC stock changes, bulk density, carbon fraction), and sampling variability are incorporated to avoid overestimation of removals. 2. In Section 3.4.2 of the PD, the PP states that farmers enter into individual agreements with the buyer/investor. However, other sections of the PD indicate that the PP acts as the aggregator and is responsible for the registration of the credits generated, creating a lack of clarity regarding roles and responsibilities. Required Actions: 1. The PP is requested to demonstrate how conservativeness is applied in the quantification process itself, including parameter selection, treatment of sampling uncertainty, and application of fixed deductions, in addition to issuance safeguards. 2. The PP is requested to clarify how farmers are able to enter into individual agreements with investors while the PP retains responsibility as the aggregator for credit registration, including how roles, rights, and responsibilities are defined and managed.	
Project participant response	**Date:** 08/05/2026
Required action No. 1 implemented in Section: 3.2.7 Conservativeness *Required action No. 2 implemented in Section: 3.4.2. Farmer Participation Agreements.*	
Documentation provided by project participant	
1-PDD-CS-BG-SOUTH_v2_11.05.2026_CS200526	
VVB assessment	**Date:** 28/05/2026

1. The updated Section 3.2.7 now clearly distinguishes between two levels of conservativeness: At the quantification level, the PP confirms that SOC parameters are determined by accredited laboratories applying measurement uncertainty assessments, and that a systematic uncertainty deduction is applied across all sub-projects before credit issuance to account for sampling variability, measurement uncertainty, and parameter dispersion. At the issuance level, the 75% reserve mechanism is retained and further elaborated, including its governance structure, release conditions, and alignment with BCCS risk management principles. The response now addresses the original concern that conservativeness was only described from a credit issuance standpoint. The addition of laboratory-level controls and the explicit uncertainty deduction applied at quantification level directly responds to the required action. This required action is considered **resolved.** 2. The updated Section 3.4.2 now clearly separates two distinct layers: Commercial layer - farmers may enter into individual agreements with buyers or investors regarding the economic benefits derived from credits. Registry and compliance layer - the PP retains full responsibility for project registration, monitoring coordination, verification interface, credit issuance, reversal risk management, and standard adherence at all times. The updated text explicitly states that individual farmer agreements define benefit allocation but do not transfer registry compliance or standard responsibilities to the farmer or buyer. The participation agreement provisions further reinforce this by clearly defining roles, access rights, permanence commitments, and termination conditions. This required action is considered **resolved**. Hence, the finding is considered **CLOSED**.

CL ID	07	**Section no.**	4.2	**Date:** 12/02/2026
Description of CL				

Section 4.2 Baseline Scenario References: 1. PDD Template, Section 4.2 – Baseline Scenario 2. PDD Template, Section 4.2.2 – Cropping Systems and Rotations 3. PDD Template, Sections 4.2.4 and 4.2.7 4. PDD Template, Section 4.2.7 – GHG Profile in the Baseline Issues: 1. Section 4.2.1 of the PDD, provides a detailed and well-substantiated regional BAU narrative for Southern Bulgaria. However, it does not explicitly confirm that this narrative constitutes the applicable baseline for all enrolled farms, nor does it clarify how farm-level deviations from the regional narrative are treated within baseline determination. 2. The PD qualitatively describes dominant crops and simplified rotations but does not provide quantitative indicators (e.g., approximate percentage of land under major rotations or prevalence of monocultures). While not strictly mandatory, such indicators are expected to substantiate baseline claims. 3. Mineral fertilizer uses and N_2O emissions are described in section 4.2.4 of the PD, but it does not clarify how baseline fertilizer-related emissions are treated in the accounting framework, especially given that non-CO_2 gases are excluded from crediting. 4. Section 4.2.7of the PD describes baseline sources and sinks (SOC, N_2O, CO_2 from operations, CH_4) but does not explicitly distinguish between narrative baseline GHG context and the GHG sources included in formal accounting, which may cause confusion. Required Action: 1. Add a clarifying statement with supporting evidence that the described BAU conditions represent the default regional baseline, with farm-specific management histories used to confirm alignment or identify deviations, as required by the methodology. 2. Where feasible, include indicative quantitative data (even approximate ranges) on the prevalence of dominant cropping systems to strengthen baseline substantiation. 3. Clarify that fertilizer-related N_2O emissions are acknowledged in the baseline narrative but excluded from accounting by methodological design, confirming that this exclusion is conservative and compliant. 4. Add a clarifying statement distinguishing baseline GHG context from the formal accounting boundary, confirming that only SOC-related CO_2 removals are credited under the methodology.	
Project participant response	**Date:** 08/05/2026

Required action 1 implemented in Section: 2.1 and 2.3 – clarification for BAU conditions is added, supporting evidence is cited as underline note 1. *Carbonsafe is in the process of developing and implementing a Remote Sensing (RS) monitoring framework as part of the MRV system. At the current stage a Remote Sensing analysis has already been conducted for the farms included in the present verification cycle, covering the Project Area subject to verification. The analysis includes initial verification of land use, crop presence, and consistency with reported practices based on satellite data. The RS analyses are provided with the verification findings.* *Required action No 2 is implemented in PDD Section 4.2.2. Cropping systems and rotations.* *Required action No. 3 implemented in Section: 4.2.7 GHG profile in the baseline– N_2O emissions will be calculated and reported. The PDD text has been updated accordingly. N_2O calculations will be incorporated into the farm-level ER calculation sheets and will be submitted as part of the response to the verification findings.* *Additionally, the Standard and the Methodology developer have been formally notified regarding the introduction of these updates related to N_2O emissions and leakage assessment.* *Required action No. 4 implemented in Section: 4.2.7 GHG profile in the baseline–*	
Documentation provided by project participant	
1-PDD-CS-BG-SOUTH_v2_11.05.2026_CS200526 *Required action 1:* *PDD, Underline note 1* *Integrated Farm Statistics in Bulgaria 2023 (IFS2023): Main indicators. Sofia, Bulgaria: Ministry of Agriculture and Food.* *https://www.mzh.government.bg/media/filer_public/2025/09/05/ifs2023publicationaugust2025.pdf* *Folder Supporting documents, subfolder VAL-CL 07.1, file ifs2023publicationaugust2025.pdf* *Required action 2:* *PDD, Underline note 19* *Ministry of Agriculture of the Republic of Bulgaria, Department "Agro-statistics". (October 2022).* *https://www.mzh.government.bg/media/filer_public/2022/12/14/publication_bancik_2022.pdf* *Folder Supporting documents, subfolder VAL-CL 07.2, file publication_bancik_2022.pdf* *Required action 3:* *Carbonsafe's notification to the Standard and the Methodology developer:* *Folder Supporting documents, subfolder VAL-CAR 6.1, file OUT-26.04.14-Уведомление N2O и теч en-GB.pdf*	
VVB assessment	**Date:** 28/05/2026

1. The updated Section 4.2.1 provides a well-detailed regional BAU narrative for Southern Bulgaria, supported by a referenced statistical source (IFS 2023). However, the original concern remains partially open — the updated text still does not include an explicit clarifying statement confirming that this regional BAU narrative constitutes the default baseline applicable to all enrolled farms, nor does it describe how farm-level deviations from this regional narrative are identified and treated within baseline determination. The supporting evidence strengthens the narrative, but the methodological link between the regional baseline and individual farm-level application is still not explicitly stated in the PDD. This required action is **not fully resolved.** 2. The updated Section 4.2.2 now includes detailed national and regional quantitative data from the 2022 Bulgarian agricultural statistics, covering total arable land, crop distribution by area, crop rotation sequences and predecessor crop percentages, and a regional breakdown between Northern and Southern Bulgaria. This data substantially strengthens the baseline substantiation and directly responds to the required action. This required action is considered **resolved**. 3. The updated Section 4.2.7 now clearly explains that N_2O emissions are included within the accounting boundary and quantified in CO_2e. The conservative asymmetric treatment is explicitly stated — increases in N_2O in the project scenario are deducted from net benefits, while decreases are not credited. This is a sound and conservative approach and directly addresses the original concern. This required action is considered **resolved.** 4. The updated Section 4.2.7 now clearly separates the baseline GHG narrative context (covering SOC, N_2O, CO_2 from operations, and CH_4) from the formal crediting scope, which is explicitly limited to net increases in SOC stocks expressed as CO_2 removals. The text confirms that all other emission sources are quantified for conservativeness purposes only and are not eligible for crediting. This required action is considered **resolved.** Hence, **issue 1** of this finding remains **OPEN**.

Project participant response	Date : 08/06/2026
1. Section 4.2.1. Narrative baseline in the PDD is updated.	
Documentation provided by project participant	
1-PDD-CS-BG-SOUTH_v2_11.05.2026_CS120626	
VVB assessment	**Date:** 01/07/2026
1. The updated Section 4.2.1 now includes an explicit statement confirming that the regional BAU narrative constitutes the default baseline applicable to all enrolled farms, with the actual baseline for each sub-project established from historical farm management information, as further detailed in Section 2.1. This directly addresses the requirement to clarify the link between the regional baseline and farm-level application, including the treatment of farm-level deviations. Hence, this issue is **resolved**. Therefore, CL07 is considered CLOSED.	

CL ID	08	Section no.	13	**Date:** 12/02/2026
Description of CL				

<table>
<tr><td colspan="2">
Section 13. Grouped Structure Details
References:
1. PDD Template, Section 13.1 Sub-Project Definition
2. PDD Template, Section 13.1.1 Addition of New Participants
3. PDD Template, Section 13.1 MRV and sampling consistency

Issues:
1. Section 13.1 of the PDD defines a sub-project broadly as “all farms participating” and allows for multiple legal forms (single farms, tenant operators, grouped farms under one contract). However, it does not clearly distinguish whether a sub-project is a legal counterparty, an operational unit, or a carbon-accounting unit. This creates ambiguity over who legally owns the credits, who carries reversal liability, and who is subject to sanctions in case of non-compliance.
2. The project allows new farms to join without full re-validation, but it does not specify how baselines are established for late-joining participants, nor how baseline dates are “frozen” to prevent cherry-picking of high-SOC-gain years.
3. Although the PD notes that additions or removals of parcels are evaluated, it does not specify how sampling strata, confidence intervals, or uncertainty calculations are protected when the project population changes.
Required Actions:
1. The PD must explicitly define whether a sub-project is: (a) the legal contracting entity, (b) the MRV accounting unit, and (c) the credit-holding unit in the registry and clarify how these roles interact when multiple farms operate under one contract.
2. The PDD shall specify baseline establishment rules for new entrants, including cut-off dates, historical data windows, and how baseline integrity is protected from strategic timing of enrolment.
3. The PDD shall define how MRV statistics (sample size, stratification, error margins) are recalculated when new sub-projects or parcels are added.
</td></tr>
<tr><td>Project participant response</td><td>Date: 08/05/2026</td></tr>
<tr><td colspan="2">
Required action No. 1 implemented in Section: 13.1 Sub-project (Project participant) Definition
Required action No. 2 implemented in Section: 13.1.1 New participants addition
Required action No. 3 implemented in Section: 13.1 Sub-project (Project participant) Definition - When new sub-projects or parcels are added they follow documented procedures and undergo the same eligibility screening and baseline logic as defined in the PDD. The section is revised to avoid confusion.
</td></tr>
<tr><td colspan="2">Documentation provided by project participant</td></tr>
<tr><td colspan="2">1-PDD-CS-BG-SOUTH_v2_11.05.2026_CS200526</td></tr>
<tr><td>VVB assessment</td><td>Date: 28/05/2026</td></tr>
</table>

1. The updated Section 13.1 now clearly defines a sub-project as an MRV and carbon-accounting unit, and separately identifies the legal contracting entity as the individual farm operator, tenant, or group of farms under a single contractual arrangement. Credits are issued at project level with serial numbers designating each sub-project, and reversal liability, compliance obligations, and sanctions are explicitly tied to the responsible legal counterparty through the participation agreement.
   The two grouped contract options (with and without land exchange) further clarify how roles interact when multiple farms operate under one contract, including the Lead Farmer arrangement for Option 2, where credit certificates, MRV registration, and invoicing are consolidated under the Lead Farmer. The separation between legal responsibility, MRV accounting, and registry representation is now clearly articulated. This required action is considered **resolved**.

2. The updated Section 13.1.1 confirms that baselines for new entrants are established using historical land management data and soil sampling at enrolment, and that the baseline date is determined by the first soil sampling campaign. It also states that minimum historical data requirements are applied consistently to prevent strategic entry.
   However, the required action specifically asked for the historical data window (e.g., how many years of prior management data are required) and cut-off date rules to be explicitly stated. The updated text references these requirements but does not define them with sufficient specificity — for example, it does not state the minimum number of years of historical data required, nor does it describe how the baseline period is bounded to prevent cherry-picking of high-SOC-gain years. This required action is **not fully resolved**.

3. The updated Section 13.1 states that additions or removals of parcels follow documented procedures, that new fields undergo the same eligibility screening and baseline logic, and that any change affecting sampling strata or statistical power is evaluated before the next monitoring cycle. This is a meaningful improvement over the previous version.
   However, the required action asked the PDD to specifically define how MRV statistics — sample size, stratification, and error margins — are recalculated when the project population changes. The updated text acknowledges that such evaluation takes place but does not describe the recalculation methodology, the trigger thresholds, or the procedure applied. The response points to documented procedures without providing sufficient detail within the PDD itself. This required action is **not fully resolved**.

Hence, **issue 2 and 3** remain **OPEN**.

Project participant response	**Date :** DD/MM/YYYY

2. The Project Proponent acknowledges the observation and notes that the requirements regarding historical data availability, baseline establishment, and safeguards against strategic baseline selection are already described in several sections of the PDD. Specifically: • Section 3.3.1 (Baseline Year) specifies that participating farmers provide management history information covering the period preceding Year 0 and that, at farm level, the baseline includes documentation of management practices covering the five years prior to enrolment. • Section 2.1.3 (Baseline and Additionality Overview) states that the baseline reference period corresponds to documented management conditions in the years immediately preceding project participation. • Section 5.2.7 (Temporal Safeguards and Materiality) establishes that the baseline year is determined prior to any credited practice changes and that no carbon credits are issued for SOC stock changes occurring before the established Year-0 baseline. To improve clarity and avoid the need for cross-referencing, Section 13.1.1 (Addition of New Participants) has been revised to explicitly describe the minimum historical management data requirements, the determination of the baseline date, and the safeguards preventing selective choice of historical reference periods for newly added participants. 3. The Project Proponent respectfully clarifies that the Carbonsafe MRV framework does not rely on statistical sampling of participating farms or project areas for quantification purposes. Each participating farm establishes an individual baseline and is monitored through direct soil measurement conducted on all enrolled sampling cells in accordance with the approved methodology. Consequently, the addition of new participants does not require recalculation of project-level sample sizes, statistical confidence levels, or error margins for existing participants. Soil sampling is performed on 100% of the plots. New farms are incorporated as separate sub-projects and undergo the same baseline establishment, eligibility assessment, stratification, soil sampling, laboratory analysis, and monitoring procedures as existing participants. The addition or removal of a sub-project therefore does not affect the validity of baseline establishment, monitoring results, or statistical representativeness of existing sub-projects. To improve clarity, Section 13.1.1 has been revised to explicitly state that newly added participants are treated as independent sub-projects and are subject to the same MRV requirements applied at initial project registration.
Documentation provided by project participant
1-PDD-CS-BG-SOUTH_v2_11.05.2026_CS120626

VVB assessment	**Date:** 01/07/2026

2. VVB confirms that section 13.1.1 of the PD explicitly describes the minimum historical management data requirements applicable to newly added participants, the approach for determining the participant-specific baseline date, and the procedures implemented to prevent the selective selection of historical reference periods. Based on the information provided, the VVB confirms that the revised section adequately describes the historical data requirements, baseline date determination, and safeguards intended to ensure a consistent and unbiased establishment of baseline conditions for newly added participants. The finding is **resolved.** 3. The updated Section 13.1.1 clarifies that sampling, stratification, and quantification procedures are applied at the sub-project level, and that newly added participants undergo their own stratification and sampling design process independently, without altering the baseline, monitoring results, or quantification outcomes of previously enrolled sub-projects. This confirms that MRV statistics for existing sub-projects are not affected when the project population changes, and that any sample size determination, stratification, and uncertainty assessment for new participants are documented within the sub-project's own MRV records prior to inclusion in a monitoring cycle. This required action is considered **resolved**. All the points raised under CL#08 are resolved. Therefore, this finding stands **CLOSED.**

CL ID	09	Section no.	14	Date: 12/02/2026
Description of CL				
Section 14. Data Management and IT Infrastructure References: 1. PDD Template, Section 14.1 Data Collection and Storage 2. PDD Template, Section 14.6 Data Security and Privacy Issues: 1. PDD Section 14.1 refers to an “integrated software platform” for project data management, but the PDD does not specify how and where project data are stored and retained (e.g., hosting arrangement, backup approach, and data retention). 2. In addition, PDD Section 14.6 refers to “role-based access,” but the PDD does not describe how data security is ensured beyond access control, including how unauthorized access or data loss risks are managed. This creates uncertainty regarding long-term data integrity, traceability, and availability of evidence for validation, verification, and registry transparency. Required Actions: 1. clarify the data storage and retention approach for the “integrated software platform,” including how data are backed up and retained; and 2. clarify the data security measures applied in addition to “role-based access,” including how the PP manages risks of unauthorized access and loss of project records.				
Project participant response				Date: 08/05/2026
Required action No. 1 implemented in Section: 14. Data Management and IT Infrastructure *Required action No. 2 implemented in Section: 14. Data Management and IT Infrastructure*				
Documentation provided by project participant				

Required actions 1 and 2: *Project Data Retention Policy – folder Supporting documents, subfolder VAL-CL 09, file Политика за съхранение на данни по проект_v1_20.03.26-EN.pdf*	
VVB assessment	**Date:** 28/05/2026
1. The updated Section 14.1 now clearly specifies that project data are physically stored on a dedicated server located at Carbonsafe's offices and logically stored in an MS SQL database with access restricted to the system administrator and the software application itself. The backup approach is explicitly described — full backups are performed weekly and differential backups of the MS SQL database are performed daily. The isolated Docker container environment is also noted as an additional safeguard preventing data exposure in the event of a software-level security breach. The supporting Data Retention Policy document has been provided as further evidence. This required action is considered **resolved.** 2. The updated Section 14.6 now describes a multi-layered security framework that goes well beyond role-based access controls. Specifically, the updated text identifies firewall filtering, VPN, JWT token and hash-based authentication for API communication, and two-factor authentication via Google Authenticator. Data in transit is protected through SSL encryption using HTTPS, and the server authenticates itself to clients. Additionally, automated penetration testing using Tenable/Nessus is conducted, with all identified vulnerabilities remediated. Admin logs tracking all edits and access events are also referenced, ensuring accountability and auditability. This required action is considered **resolved**. Hence, this finding is considered **CLOSED**.	

CL ID	10	Section no.	15	**Date:** 12/02/2026
Description of CL				

Section 15. Project Developer Sustainability, Scale & Financial Analysis. References: 1. PDD Template, Section 15.1- Growth Strategy 2. PDD Template, Section 15.3 and 15.4- Financial Sustainability and Long-Term Viability **Issue:** 1. The PD states that Carbonsafe will scale from 50,000 ha to 150,000 ha but provides no operational or commercial roadmap explaining how this will occur (e.g., farmer acquisition strategy, regional expansion plan, capital requirements, onboarding capacity, verifier throughput). Growth is presented as ambition rather than as an executable plan. 2. The PDD describes revenue drivers (credit sales, premium pricing) but does not disclose the cost base of operating the project, including MRV costs, lab analysis, IT infrastructure, agronomy, VVB fees, registry fees, buffer pool capitalization, and working capital requirements. Without this, financial sustainability cannot be independently assessed. 3. The PDD does not state whether Carbonsafe has sufficient capital, reserves, or financing to fund upfront costs (sampling, labs, verification, IT, farmer onboarding) before carbon credit revenues are realized. This is critical given the ex-post crediting model. 4. The PDD assumes sustained premium carbon credit pricing driven by market growth but does not analyze risks such as price volatility, demand contraction, regulatory changes, or competition. This creates a material financial viability risk. **Required Actions**: 1. The PP shall provide a scaling plan outlining how additional hectares and participants will be recruited, onboarded, sampled, verified, and paid, including key operational constraints and mitigation measures. 2. The PP shall provide a high-level financial model showing expected revenues, operating costs, and margins at current scale and at projected scale. 3. The PP shall disclose funding sources or financing arrangements that support pre-financing of MRV and operations. 4. The PDD shall include a market risk assessment describing how Carbonsafe remains viable under lower prices, slower demand, or policy shifts.	
Project participant response	**Date:** 08/05/2026
Details regarding required actions 1, 2, 3 and 4 are provided with the Financial sustainability document. Confidential information note. *1.The Financial Sustainability document provides a structured scaling strategy for expanding the project from 50,000 ha to 150,000 ha. The plan is supported by defined mechanisms including digital farmer onboarding, satellite-based monitoring, and expansion through existing farmer networks. Key operational constraints and corresponding mitigation measures are also identified, demonstrating that project growth is based on an executable operational model* *2. The Financial Sustainability document includes a high-level financial model covering projected revenues, operating costs, and financial performance at both current and future scale. The model incorporates key cost categories, revenue assumptions, and carbon credit forecasts, providing a basis for assessing the long-term financial sustainability and operational viability of the project.* *3. The Financial Sustainability document describes the financing mechanisms used to cover upfront project costs prior to revenue realization from carbon credit sales. Funding sources, including loan arrangements, administrative fees, and early-stage revenue streams, provide the liquidity required to support onboarding, MRV implementation, and operational activities under the ex-post crediting model.* *4. The Financial Sustainability document includes analysis that demonstrates resilience through conservative financial planning, diversified revenue streams, cost reductions driven by scaling, and long-term commercial arrangements, supporting the project's viability under a range of market conditions.*	
Documentation provided by project participant	
Please see folder Supporting documents, subfolder VAL-CL 10.1-4, file CONFIDENTIAL-Financial sustainability.pdf	

VVB assessment	Date: 02/06/2026
The PH has provided a point-by-point response to the findings raised by the VVB and submitted a Financial Sustainability Document for assessment. The VVB reviewed the document and confirms that it presents a structured strategy for scaling the project from 50,000 ha to 150,000 ha. The document includes a high-level financial model outlining the projected revenues, operating costs, and anticipated financial performance for both the current and expanded project scales. Furthermore, the document describes the financing mechanisms intended to support the implementation of project activities prior to the realization of revenues from the sale of carbon credits under the ex-post crediting approach. The VVB verified that the proposed funding sources, including loan arrangements, administrative fees, and early-stage revenue streams, are intended to provide the financial liquidity necessary to support participant onboarding, MRV implementation, and other operational activities during the pre-revenue phase of the project. Based on the information provided, the VVB confirms that the additional documentation adequately addresses the financial sustainability considerations raised in the finding. VVB reviewed the above response as well as the *Financial Sustainability Document* and concludes that the required information on scalability, revenue generation, revenue sharing, operations cost have been satisfactorily described. Therefore CL#10 stands **CLOSED.**	

CL ID	11	Section no.	3	Date: 12/02/2026
Description of CL				
Section 3. Project Boundary and Geographic Scope References: 2. PDD Template, Section 3.2.7- Conservativeness Issues: 3. In Section 3.2.7 of the PD, the PP's statement addresses conservativeness from a credit-issuing standpoint (e.g., holding back credits in reserve) but does not demonstrate how conservative assumptions are applied in SOC quantification. Specifically, the response does not clarify how uncertainty deductions, conservative parameter selection (SOC stock changes, bulk density, carbon fraction), and sampling variability are incorporated to avoid overestimation of removals. 4. In Section 3.4.2 of the PD, the PP states that farmers enter into individual agreements with the buyer/investor. However, other sections of the PD indicate that the PP acts as the aggregator and is responsible for the registration of the credits generated, creating a lack of clarity regarding roles and responsibilities. **Required Actions**: 3. The PP is requested to demonstrate how conservativeness is applied in the quantification process itself, including parameter selection, treatment of sampling uncertainty, and application of fixed deductions, in addition to issuance safeguards. 4. The PP is requested to clarify how farmers are able to enter into individual agreements with investors while the PP retains responsibility as the aggregator for credit registration, including how roles, rights, and responsibilities are defined and managed.				
Project participant response				Date: DD/MM/YYYY
CL 11 and CL 06 are duplicated. Please see response provided to CL 06.				
Documentation provided by project participant				
VVB assessment				Date: 28/05/2026

As assessed in CL 06, this finding is considered **CLOSED.**

CL ID	12	**Section No.**	2.1.9	**Date :** 12/02/2026
Description of CL				
The section mentions *"To successfully participate in the program, farms must have management skills and the ability to implement/improve new farming practices. They are able to extract and analyze their soil and plant data and apply the project's proposed methods and technologies to increase carbon sequestration. Developer support, including training, consultancy and financial incentives, is essential to strengthen farm management capacity"* In this context VVB would like to understand, do the farmers have their own no till machinery and capacity to buy cover crops and carry out other regenerative interventions? What role does Carbonsafe play in providing support to the farmers.				
Project participant response				**Date :** 08/05/2026
During the onboarding process, Carbonsafe conducts an individual assessment of each participating farm, including evaluation of existing machinery, operational capacity, agronomic practices and ability to implement regenerative agriculture interventions. Information regarding available equipment is collected. *Based on this assessment, Carbonsafe develops an individual implementation strategy adapted to the specific operational and technical capacity of the farm. This ensures that proposed regenerative practices are feasible and aligned with the farmer's existing resources. Carbonsafe supports farmers through training, agronomic recommendations, implementation guidance and monitoring throughout the project lifecycle.*				
Documentation provided by project participant				
Machinery use_South.xslx				
VVB assessment				**Date:** 01/06/2026
The VVB confirms that, during the onboarding process, the PP conducts an individual assessment of each participating farm to evaluate existing machinery, operational capacity, agronomic practices, and the ability of the farm to implement the proposed regenerative agriculture interventions. The VVB notes that information regarding available equipment is collected and documented as part of this assessment process. Based on the assessment results, the PP develops a farm-specific implementation strategy tailored to the operational and technical capacity of each participating farm. The VVB considers that this approach supports the feasibility of implementing the proposed regenerative agriculture practices and ensures alignment with the resources available to individual farmers. Furthermore, based on the onsite interactions with the farmers, the VVB confirms that the PP provides ongoing support to participating farmers through training, agronomic guidance, implementation assistance, and monitoring activities throughout the project crediting period. This support mechanism contributes to the consistent adoption and maintenance of project activities across the enrolled farms. Hence CL #12 is **CLOSED**.				

CL ID	13	**Section No.**	2.2	**Date :** 23/01/2026

Description of CL	
1. Section 2.2 of the PD reflects minimum projected removals estimated at an average of 3–10 tonnes of CO_2 per hectare per year, depending on baseline soil conditions, crop types, and management practices. Removals accounting to 3 -10 tonnes of CO2 per hectare per year is substantially high value and the claim has not been backed by regional evidence. Therefore, it is requested to explain the above removals through studies from the region. 2. Further such high removals may cause SOC saturation within 5-10 years. The crediting period for the project has been indicated as 40 years. How will the project claim credits for 40 years with such high CO2 sequestration rates as removals will cease after a certain number of years.	
Project participant response	**Date :** DD/MM/YYYY
The sequestration estimates presented in the PD are informed by actual project observations and internal monitoring data collected from participating farms implementing regenerative agricultural practices under comparable agro-climatic conditions. Observed sequestration performance varies depending on baseline soil organic carbon levels and overall management practices. *The indicated range reflects observed and projected variability across different fields and management systems and should not be interpreted as a constant long-term average sequestration rate applicable uniformly across all project areas throughout the entire crediting period. Published scientific literature demonstrates that SOC sequestration rates in European cropland systems implementing regenerative and conservation agriculture practices vary significantly depending on regional and management conditions. A recent review by Petersson et al. (2024) reports SOC stock change rates generally within the range of approximately 0.3–1.0 Mg C ha^{-1} yr^{-1} under regenerative and conservation agricultural practices in European cropland systems, corresponding to approximately 1.1–3.7 tCO_2e ha^{-1} yr^{-1}, while acknowledging that higher sequestration rates may occur during early transition phases or under favorable site-specific conditions.* *SOC accumulation is expected to follow a non-linear trajectory, with higher sequestration rates occurring during the initial transition phase, particularly in degraded soils with lower baseline SOC levels, and gradually decreasing as soils approach a new equilibrium state. This behavior is well documented in scientific literature. Minasny et al. (2017) note that soil carbon sequestration rates are generally highest during the first decades following changes in land management and decline progressively as soils approach saturation and a new carbon equilibrium.* *The project does not assume constant sequestration rates over the entire 40-year crediting period. Carbon credits will only be issued based on periodically monitored, quantified and verified net removals in accordance with the applied methodology and actual measured project performance. The crediting period reflects the long-term commitment to maintaining regenerative management practices, monitoring SOC stocks and managing permanence risks, rather than an assumption of constant annual sequestration rate throughout the project duration.*	
Documentation provided by project participant	

<table>
<tr><td colspan="2">1-PDD-CS-BG-SOUTH_v2_11.05.2026_CS200526

Folder VAL-CL 13:

Petersson, T., Antoniella, G., Perugini, L., Chiriacò, M.V., & Chiti, T. (2024). Carbon farming practices for European cropland: A review on the effect on soil organic carbon. Soil and Tillage Research, 247, 106353. https://doi.org/10.1016/j.still.2024.106353

Minasny, B., Malone, B.P., McBratney, A.B., Angers, D.A., Arrouays, D., Chambers, A., et al. (2017). Soil carbon 4 per mille. Geoderma, 292, 59–86. https://doi.org/10.1016/j.geoderma.2017.01.002</td></tr>
<tr><td>VVB assessment</td><td>Date: 28/05/2026</td></tr>
<tr><td colspan="2">1. The PP's response references two peer-reviewed scientific sources — Petersson et al. (2024) and Minasny et al. (2017) — which provide context for SOC sequestration rates under regenerative and conservation agriculture in European cropland systems. The PP also states that the estimates are informed by actual project observations and internal monitoring data from participating farms. While the referenced literature reports a somewhat lower general range of approximately 1.1–3.7 tCO_2e per hectare per year, it acknowledges that higher rates can occur during early transition phases or under favorable site-specific conditions, which provides reasonable scientific justification for the upper end of the stated range. However, the PD section 2.2 still highlights the sequestration of 3–10 tCO_2 per hectare per year which is applicable in early years in some cases. As per the study the more conservative value value range would be 1.1–3.7 tCO_2e per hectare per year which should be reflected clearly and values of 3- 10 tonnes in some cases. PH is requested to modify the text in section 2.2 of the PD to reflect a conservative value of SOC sequestration in European context.

2. The PP's response clearly explains that SOC accumulation follows a non-linear trajectory, with higher sequestration rates during the initial transition phase — particularly in degraded soils — gradually declining as soils approach a new equilibrium. This is well supported by the referenced literature, particularly Minasny et al. (2017). The updated Section 2.2 now explicitly states that the project does not assume constant sequestration rates over the 40-year period, and that credits will only be issued based on periodically monitored and verified net removals. The 40-year duration is clarified as reflecting the long-term commitment to maintaining regenerative practices and managing permanence risks, rather than an assumption of continuous high sequestration throughout. This issue is considered resolved.

Hence, CL 13 is considered CLOSED.</td></tr>
</table>

<table>
<tr><td>CL ID</td><td>14</td><td>Section No.</td><td>2.1.2</td><td>Date : 11/02/2026</td></tr>
<tr><td colspan="5">Description of CL</td></tr>
<tr><td colspan="5">The sampling design (PDD Section 2.1.2) does not incorporate RS-derived covariates (e.g., Sentinel-2 NDVI/EVI for vegetation heterogeneity, terrain from DEM, or soil-type proxies) to stratify cells or optimize sampling density. This could lead to higher spatial uncertainty in SOC estimates, especially across large/regional grouped farms. The PP is requested to clarify on the same and is also requested to Amend PDD to describe optional RS stratification (e.g., Sentinel-derived zoning) or justify why uniform sampling suffices under Methodology conservativeness rules.</td></tr>
</table>

Project participant response	**Date :** 11/05/2026
The Project applies a standardized cell-based, georeferenced soil sampling framework under a direct measure–remeasure approach. Spatial representativeness is ensured through the subdivision of project areas into defined sampling units (cells), with all sampling locations recorded and managed through the ISACO$_2$ GIS platform. *The current uniform sampling framework is considered conservative and appropriate under the Methodology because:* • *SOC estimates are derived from direct laboratory analysis of georeferenced soil samples;* • *sampling is applied consistently across all project activities and monitoring periods;* • *the cell-based approach ensures spatial coverage across the grouped project area.* *The methodology prioritizes empirical field measurements collected through a standardized and repeatable protocol across all project activities and monitoring periods.* *The sampling framework applies consistent sampling intensity, fixed depth intervals (0–30 cm, 30–60 cm, and 60–90 cm), georeferenced sampling, and standardized QA/QC procedures throughout the entire project area. This reduces the risk and ensures that all areas within the grouped farms are treated equally within the monitoring design.*	
Documentation provided by project participant	
VVB assessment	**Date:** 25/05/2026

While the VVB acknowledges the response provided by the PP. The PP has successfully addressed the alternative justification that was requested by the VVB regarding the PP's uniform, cell-based sampling design is sufficient under the methodology's conservativeness rules in the PDD. The following sections of the PDD explain the same: **1.Justification of the Cell-Based Approach:** In Section 2.1.2 and Section 6.1, the PDD explicitly describes the "standardized cell-based, georeferenced soil sampling framework". It argues that spatial representativeness is ensured by dividing the farm into small, fixed plots (4–25 ha) and performing a high-intensity sampling of 25 cores per cell. This direct measurement approach is framed as a "cornerstone" of the project that allows genuine SOC changes to be tracked over time with high confidence, rather than relying on modelling. **2. Linking Uncertainty to the 75% Performance Reserve:** The PDD now contains explicit text in Section 3.2.7 (Conservativeness) and Section 7.3.1, stating that the 75% performance reserve is a "conservative issuance control mechanism designed to manage performance variability, measurement uncertainty, and potential reversal risk". This directly addresses the VVB's point that a lack of RS stratification could lead to uncertainty, as the project simply "self-insures" against that noise by withholding the majority of the credits. **3. The Systematic 5% Uncertainty Deduction:** In Section 3.2.7 and Section 7.3.4, the PDD incorporates a systematic 5% uncertainty deduction. The document specifies that this deduction is implemented "across all sub-projects... to account for residual measurement variability, sampling uncertainty, and parameter dispersion". By hard-coding this deduction into the quantification process (Section 7.1), they have addressed the risk of "higher spatial uncertainty" you raised. **4. GIS Platform Integration:** The PDD references the ISACO$_2$ (ERP/digital MRV system) in Section 2.1.2 and Section 14, which manages the georeferenced cell data and GPS tracks of the sampling teams to ensure spatial comparability and auditability. However, the following points of observation still need to be clarified by the PP in complete capacity: (i)The PP has not provided any hard-core evidence substantiating the recording and managing of all Sampling Locations through the ISACO$_2$ GIS platform. (ii)Also, the PP needs to provide hard-core evidence substantiating the division of the project areas into small, fixed plots (4-25 ha), as well as justifying the performance of 25 cores per cell high intensity sampling. (iii)A detailed and separate SOP detailing the complete Sampling and Stratification Framework needs to be provided by the PP to the VVB. (iv)If there are geospatial based raster/vector files, any CSV and excel files justifying the above claims made by the PP, those must also be provided by the PP to the VVB. Until then, **CL#14 continues to stand OPEN.**

Project participant response	**Date :** 08/06/2026

(i), (iv) All project parcels are georeferenced and maintained as spatial datasets (shapefiles/GeoJSON). Soil sampling is conducted using mechanized equipment equipped with GPS tracking, whereby the full sampling trajectory (GPS track) is recorded. *The GPS track provides continuous spatial evidence of sampling activity across each parcel. This ensures that sampling coverage is representative and that all measurements are verifiably conducted within the defined parcel boundaries.* *The GPS tracks are linked to the corresponding parcels within the ERP ISACO2 system.* *This approach ensures full spatial traceability of sampling activities and meets the requirements for auditability and oversight under BCCS. The sampling tracks demonstrate systematic coverage of the parcels in accordance with the approved sampling protocol.* *Each sampling event records a trace within the polygons. In other words, every sampling event includes both a plot polygon and a polyline representing the sampling track. For each year in which sampling has been conducted, every sampling cell contains both a polygon and a linestring.* *GeoJSON files containing plot polygons and linestring are provided for each sampling event. These files are downloaded from ERP ISACO2.* *(ii) Minimum size of the plots (4 ha) is defined in Section VII. ELIGIBILITY REQUIREMENTS, point 8 from the PR01-Procedure for AGRONOMIC ASSESSMENT_v2.1_22.08.25, part of the approved Methodology.* *Maximum size of the of the plots (25 ha) and 25 cores per cell are defined in CHAPTER TWO PROCEDURE FOR AUTOMATED GEOREFERENCED SOIL SAMPLING from the PR03_ Procedure for automated georeferenced soil sampling_v2.1_22.08.25.pdf, part of the approved Methodology.* *(iii) SOP for sampling is defined in PR03_ Procedure for automated georeferenced soil sampling_v2.1_22.08.25.pdf, part of the approved Methodology.*
Documentation provided by project participant

(i),(iv)GIS files provided in folder VER-CL 02.2: *GIS Data (GeoJSON, CSV and EXCEL Reference) with project boundaries, files:* *South_Carbonsafe_project_boundères_13.05.2026-1.csv* *South_Carbonsafe_project_boundères_13.05.2026-1.xslx* *South_Carbonsafe_project_boundères_13.05.2026-1.geojson* *GIS Data (GeoJSON, CSV and EXCEL Reference) all farms polygons, files:* *South_Carbonsafe_polygon_farm_15.05.26.geojson* *South_Carbonsafe_polygon_farm_15.05.26.csv* *South_Carbonsafe_polygon_farm_15.05.26.xslx* *GIS Data (GeoJSON and CSV) for each farm separately, files:* *layer_K1_SORTOVI SEMENA-BURGAS_26.03.13_8.csv* *layer_K1_SORTOVI SEMENA-BURGAS_26.03.13_8.geojson* *layer_K1-AGRARIKA 2022_26.03.13_24.csv* *layer_K1-AGRARIKA 2022_26.03.13_24.geojson* *layer_K1-AGRIINK_26.03.13_20.csv* *layer_K1-AGRIINK_26.03.13_20.geojson* *layer_K1-AGROLAND 7_26.03.13_14.csv* *layer_K1-AGROLAND 7_26.03.13_14.geojson* *layer_K1-AGROTERRA_26.03.13_28.csv* *layer_K1-AGROTERRA_26.03.13_28.geojson* *layer_K1-AGROTREYD_26.03.13_25.csv* *layer_K1-AGROTREYD_26.03.13_25.geojson* *layer_K1-ET AGROINS-DIMKA MARINOVA_26.03.13_29.csv* *layer_K1-ET AGROINS-DIMKA MARINOVA_26.03.13_29.geojson* *layer_K1-ET STOZHER - STOYAN STOYANOV_26.03.13_34.csv* *layer_K1-ET STOZHER - STOYAN STOYANOV_26.03.13_34.geojson* *layer_K1-INSEKTA-2000_26.03.13_19.csv* *layer_K1-INSEKTA-2000_26.03.13_19.geojson* *layer_K1-KRIS-MARI-2008_26.03.13_21.csv* *layer_K1-KRIS-MARI-2008_26.03.13_21.geojson* *layer_K1-KURTEV GRUP_26.03.13_34.csv* *layer_K1-KURTEV GRUP_26.03.13_34.geojson* *layer_K1-PROIZVODITEL YOTIN_26.03.13_9.csv* *layer_K1-PROIZVODITEL YOTIN_26.03.13_9.geojson* *layer_K1-RUSALOV_26.03.13_31.csv* *layer_K1-RUSALOV_26.03.13_31.geojson* *layer_K1-VUKI_26.03.13_42.csv* *layer_K1-VUKI_26.03.13_42.geojson* *layer_K1-ZKPU MAGLEN_26.03.13_26.csv* *layer_K1-ZKPU MAGLEN_26.03.13_26.geojson* *layer_K1-ZP BORIS EMILOV YOTIN_26.03.13_24.csv* *layer_K1-ZP BORIS EMILOV YOTIN_26.03.13_24.geojson* *layer_K2-DABENSKA ETERICHNA COMPANIA_26.03.13_4.csv* *layer_K2-DABENSKA ETERICHNA COMPANIA_26.03.13_4.geojson* *layer_K2-ECOSYST AGRO_26.03.13_26.csv* *layer_K2-ECOSYST AGRO_26.03.13_26.geojson*

layer_K2-STOITCEV AGRO_26.03.13_7.csv
layer_K2-STOITCEV AGRO_26.03.13_7.geojson
layer_K2-ZP NASTYA STOYANOVA YOTINA_26.03.13_6.csv
layer_K2-ZP NASTYA STOYANOVA YOTINA_26.03.13_6.geojson

GIS Data (GeoJSON, CSV and EXCEL Reference) for each sampling event for each farm:
South_farm_poligon_linestring_MD1_15.05.26_audit.xslx
QGIS-South_linestring_MD1_AGRARIKA 2022_BASE-K1_12.05.26.csv
QGIS-South_linestring_AGRARICA 2022_BASE-K1_12.05.2026.geojson
QGIS_South_linestring_MD1_AGRIINK_BASE-K1_12.05.26.csv
QGIS_South_linestring_MD1_AGRIINK_BASE-K1_12.05.26.geojson
QGIS_South_linestring_MD1_AGROLAND 7_BASE-K1_12.05.26.csv
QGIS_South_linestring_MD1_AGROLAND 7_BASE-K1_12.05.26.geojson
QGIS_South_linestring_MD1 AGROTERRA BASE-K1_12.05.2026.geojson
QGIS_South_linestring_MD1_AGROTERRA_BASE-K1_12.05.26.csv
QGIS_South_linestring_MD1_AGROTREYD_BASE-K1_12.05.26.csv
QGIS_South_linestring_MD1_AGROTREYD_BASE-K1_12.05.26.geojson
QGIS_South_linestring_MD1_ECOSYST-DAB-STO_K1-K2_12.05.26.csv
QGIS_South_linestring_MD1_ECOSYST-DAB-STO_K1-K2_12.05.26.geojson
QGIS_South_linestring_MD1_ET AGROINS_BASE-K1_12.05.26.csv
QGIS_South_linestring_MD1_ET AGROINS_BASE-K1_12.05.26.geojson
QGIS_South_linestring_MD1_ET STOZHER_BASE-K1_12.05.26.csv
QGIS_South_linestring_MD1_ET STOZHER_BASE-K1_12.05.26.geojson
QGIS_South_linestring_MD1_INSEKTA-2000_BASE-K1_12.05.26.csv
QGIS_South_linestring_MD1_INSEKTA-2000_BASE-K1_12.05.26.geojson
QGIS_South_linestring_MD1_KRIS-MARI_BASE-K1_12.05.26.csv
QGIS_South_linestring_MD1_KRIS-MARI_BASE-K1_12.05.26.geojson
QGIS_South_linestring_MD1_KURTEV GRUP_BASE-K1_12.05.26.csv
QGIS_South_linestring_MD1_KURTEV GRUP_BASE-K1_12.05.26.geojson
QGIS_South_linestring_MD1_PROIZV. YOTIN_K1-K2_12.05.26.csv
QGIS_South_linestring_MD1_PROIZV. YOTIN_K1-K2_12.05.26.geojson
QGIS_South_linestring_MD1_RUSALOV_BASE-K1_12.05.26.csv
QGIS_South_linestring_MD1_RUSALOV_BASE-K1_12.05.26.geojson
QGIS_South_linestring_MD1_SORTOVI SEMENA_BASE-K1_12.05.26.csv
QGIS_South_linestring_MD1_SORTOVI SEMENA_BASE-K1_12.05.26.geojson
QGIS_South_linestring_MD1_VUKI_BASE-K1_12.05.26.csv
QGIS_South_linestring_MD1_VUKI_BASE-K1_12.05.26.geojson
QGIS_South_linestring_MD1_ZKPU MAGLEN_BASE-K1_12.05.26.csv
QGIS_South_linestring_MD1_ZKPU MAGLEN_BASE-K1_12.05.26.geojson
QGIS_South_linestring_MD1_ZP B. YOTIN_K1-K2_12.05.26.csv
QGIS_South_linestring_MD1_ZP B. YOTIN_K1-K2_12.05.26.geojson
QGIS_South_linestring_MD1_ZP N. YOTINA_BASE-K1_12.05.26.csv
QGIS_South_linestring_MD1_ZP N. YOTINA_K1-K2_12.05.26.geojson

General GeoJSON attribute table, consisting explanation of attributes in each GeoJSON file
GeoJSON attribute table.xslx

(ii) Soil Sampling procedure provided with 1-LoD-South-07.01.26.zip, subfolder PD-3.Project Boundary, file:PR03_ Procedure for automated georeferenced soil sampling_v2.1_22.08.25.pdf *File PR01-Procedure for AGRONOMIC ASSESSMENT_v2.1_22.08.25.pdf provided with 1-LoD-South-07.01.26.zip, folder PD-10.Environmental* *(iii) Soil Sampling procedure provided with 1-LoD-South-07.01.26.zip, subfolder PD-3.Project Boundary, file:* *PR03_ Procedure for automated georeferenced soil sampling_v2.1_22.08.25.pdf*	
VVB assessment	**Date:** 23/06/2026

The VVB thoroughly acknowledges the response provided by the PP. The PP's response covers the following aspects:

(i) Spatial Traceability and Georeferenced Sampling Records
All project parcels are maintained as georeferenced spatial datasets in shapefile and GeoJSON formats. Soil sampling is performed using mechanized sampling equipment equipped with GPS tracking capabilities, enabling continuous recording of the complete sampling trajectory during each sampling event.
The recorded GPS tracks provide spatially explicit evidence of sampling activities across the entirety of each parcel, demonstrating that sampling has been conducted within the defined parcel boundaries and in accordance with the prescribed sampling design. This approach supports the verification of representative sampling coverage and ensures that all collected measurements can be spatially attributed to the relevant project parcel.
Sampling tracks are integrated with the corresponding parcel records within the ERP ISACO2 system, thereby establishing a complete chain of spatial traceability for all sampling activities. This framework supports transparency, auditability, and oversight requirements under the BCCS.
Each sampling event generates two complementary spatial records:

- A polygon representing the sampled plot or sampling cell; and
- A polyline (LineString) representing the actual GPS-tracked sampling route.

Accordingly, for every year in which soil sampling has been undertaken, each sampling cell is represented by both a polygon and an associated sampling-track LineString. GeoJSON files containing these plot polygons and sampling trajectories have been provided for each sampling event and are directly extracted from the ERP ISACO2 system.

(ii) Sampling Cell Size Requirements
The minimum sampling cell size of 4 hectares is specified under Section VII, *Eligibility Requirements*, Item 8, of *PR01 – Procedure for Agronomic Assessment v2.1 (22.08.25)*, which forms part of the approved methodology.
The maximum sampling cell size of 25 hectares, together with the requirement to collect 25 soil cores per sampling cell, is established in Chapter Two, *Procedure for Automated Georeferenced Soil Sampling*, of *PR03 – Procedure for Automated Georeferenced Soil Sampling v2.1 (22.08.25)*, also forming part of the approved methodology.

(iii) Sampling Standard Operating Procedure
The detailed Standard Operating Procedure (SOP) governing soil sampling activities is provided in *PR03 – Procedure for Automated Georeferenced Soil Sampling v2.1 (22.08.25)*, which constitutes part of the approved methodology. This document defines the sampling methodology, operational procedures, equipment requirements, georeferencing protocols, quality assurance measures, and data recording requirements applicable to all soil sampling activities conducted under the project.
Supporting geojson, csv and excel files further support and strengthen the above reasoning.
Hence, **CL#14 stands CLOSED now.**

CL ID	15	**Section No.**	2.1.3	**Date :** 11/02/2026
Description of CL				
Additionality demonstration (PDD Section 2.1.3) relies entirely on farmer declarations and documents — no planned use of time-series RS (e.g., Sentinel-1 SAR for tillage detection, Sentinel-2 for cover crop/residue presence) to objectively verify practice adoption beyond baseline conventional farming. The PP is requested to clarify in complete detail regarding the same and update PDD Section 2.1 to include supplementary RS monitoring protocols for key practices (reduced tillage, cover cropping) as part of MRV enhancements.				
Project participant response				**Date :** 11/05/2026
Carbonsafe is in the process of developing and implementing a Remote Sensing (RS) monitoring framework as part of the MRV system. At the current stage a Remote Sensing analysis has already been conducted for the farms included in the present verification cycle, covering the Project Area subject to verification. The analysis includes initial verification of land use, crop presence, and consistency with reported practices based on satellite data. *Regarding the implementation of the RS monitoring framework, the PP confirms the following:* *For all farmers who have signed participation agreements in the project by 07/05/2026, RS analyses will be prepared covering:* • *historical pre-project land conditions;* • *initial verification of land use and crop presence;* • *assessment of consistency with reported practices based on satellite data; and* • *current land status within the monitoring period.* *Subsequent RS monitoring reports will be conducted periodically between two soil sampling events as part of the MRV monitoring cycle.* *For all farmers joining the project after 07/05/2026, one RS report covering historical pre-project conditions will be prepared upon project onboarding, followed by one RS report covering the current land status between two soil sampling events.* *RS framework forms an integral part of the MRV system and will be progressively implemented across the entire project area in all future monitoring cycles.* *RS analysis results are provided for VVB review together with the reply of the verification findings.*				
Documentation provided by project participant				
RS Analyses provided with verification findings in folder subfolder VER-CL 06				
VVB assessment				**Date:** 25/05/2026

The PP is requested to clarify the following with complete depth and clarity:

(i)There are nearly 20 Zip Files in the VER-CL 06 Folder. However, names like S-AGRARIKA, S-AGRIINK, S-AGROLAND and all the remaining file names are not traceable in the PDD. The PP must provide complete clarity over the same and ensure that the farm names remain consistent across the PDD and all other supporting documentation.

(ii)The VVB was inspecting the zip folders provided. An example for the **“S-AGRARIKA 2022 EOOD_AUDIT_08.05.26”** is as represented below:

(a)The PP has provided the VVB with the **“FIRES_2023-2025”** geojson file and found that some of the delineated/demarcated polygons appear to be vectorized. Sample screenshots of the same are as indicated below:

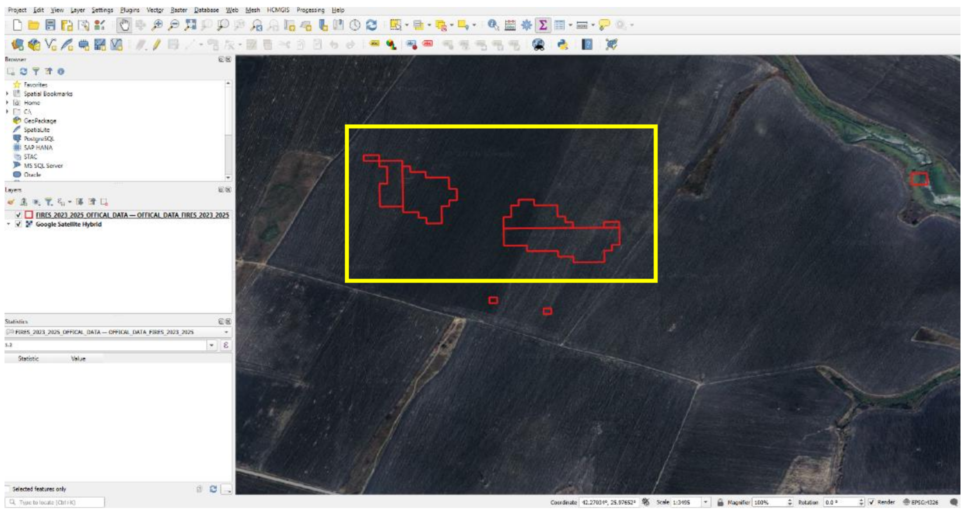


Figure 1(a): The box encircled in yellow, showcases the supposed vectorized data

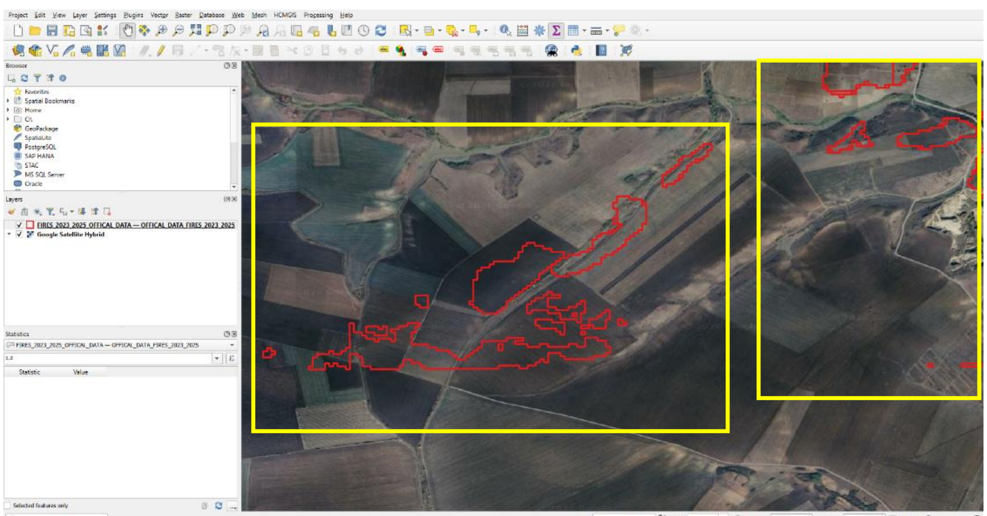
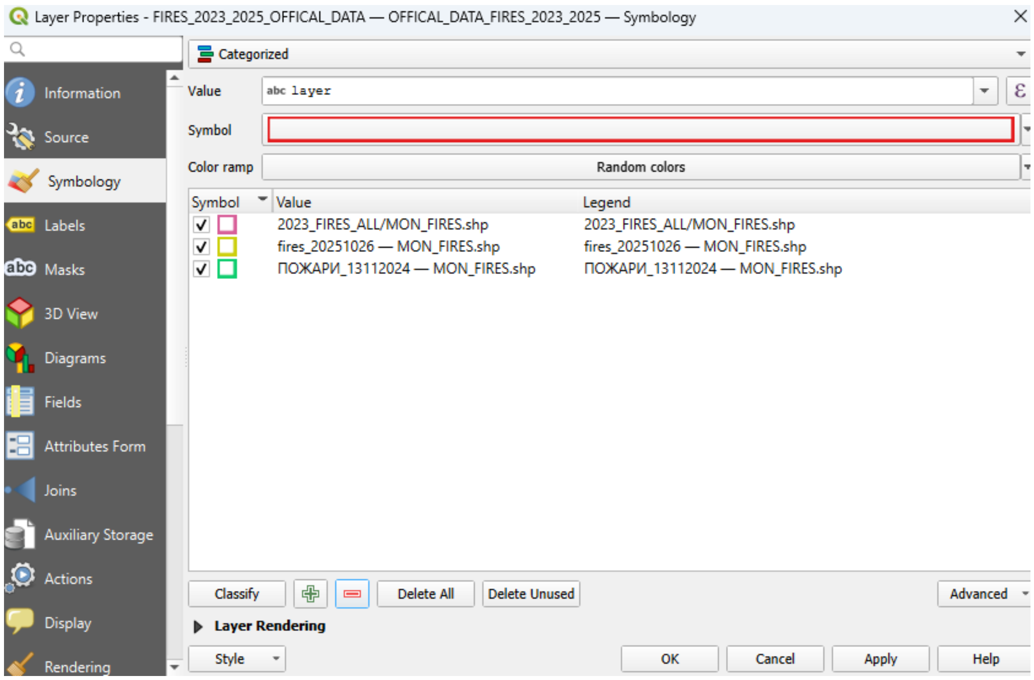


Figure 1(b) Supposed Vectorized Data heighted in yellow

NOTE: The PP is requested to note that the above are only sample screenshots where vectorization of some of the delineated polygons was visible. The PP must provide complete clarity over the same and ensure that the delineated polygons across this entire geojson file are corrected, and demarcated/delineated properly. These corrections must be implemented across all the 20 Zip Folders provided as evidence to the VVB.

(b)Additionally, no geospatial Raster (TIFF/GeoTIFF) Classified Fire Maps have been provided by the PP to the VVB. The PP is required to provide these raster fire maps to the VVB for assessment as well. The PP must also provide the exact Dates of Acquisition of these images.

(c)When the VVB categorized the provided geojson file on the basis of layer, the following was visible:



NOTE: On categorization of this Fires_2023-2025 geojson file on the basis of layer, the VVB observed the following:

(i)The PP has mentioned .shp in the names, when clearly the format of this file is a geojson file. The PP must correct and update the attribute table accordingly.

(ii)While the exact date for the year 2025 has been mentioned by the PP, no such exact date has been mentioned for the year 2023. The PP must provide the VVB with the exact date for 2023 as well.

(iii)The third categorization layer is entirely written in Bulgarian. The PP needs to correct this and translate the contents of this to English.

(iv)The PP must also mention the amount of Area burnt for the years 2023 and 2025 respectively, and the plausible observations made by the PP succeeding them.

(v)The PP must provide separate geojson files for showcasing the Area burnt for 2023 and 2025 respectively.

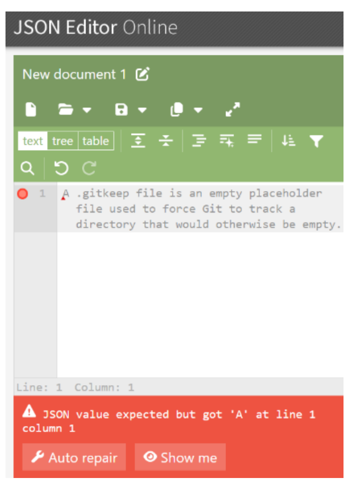
(vi)The PP has also provided **"AGRARIKA_2022_BELT_COPPER"** and **"AGRARIKA_2022_CP_ALL"** geojson files to the VVB. The PP must explain as to what these geojson files really and truly indicate and represent.

(vii)The PP has also provided a. gitkeep file to the VVB. While a. gitkeep file is an empty placeholder file used to force Git to track a directory that would otherwise be empty, the PP must explain the significance of this. gitkeep file with reference to this project.

(viii)While the VVB could view the contents of the provided **farm_config.json** file in Notepad and Google Chrome. The screenshot of the same has been showcased below:


```
{
  "entity_name": "AGRARIKA 2022 EOOD",
  "uic": "206819706",
  "contract_id": "CSBG-34SE-23/28-AGRI-0001",
  "project_name": "Carbonsafe carbon farming project - South
Bulgaria",
  "project_start_date": "2023-01-17 00:00:00",
  "registry": "Balkan Carbon Credits Registry (BCCR)",
  "project_registry_id": "BCCR-6-00002-AGRI-Carbonsafe carbon
farming project-South Bulgaria-CSBG-BG-S",
  "project_registry_code": "CSBG-BG-S",
  "farm_region": "Burgas Region, Bulgaria",
  "soil_type": "Канелени Горски Почви, Алувиални Почви,
Псевдоподзолисти Почви",
  "soil_types_bg": [
    "Канелени Горски Почви",
    "Алувиални Почви",
    "Псевдоподзолисти Почви"
  ],
  "farm_area_ha": 548.06,
  "num_parcels": 24,
  "parcel_ids": [
```


However, when the VVB tried inspecting the same in an Online JSON editor, the VVB encountered the following discrepancy:



NOTE: The PP needs to provide complete clarity over the same and clarify in complete detail regarding the application of this particular json file.

(ix)The PP has also provided a folder titled **"AUTHORITATIVE_STATS"** to the VVB. This folder comprises of a bunch of json files, a gitkeep file and .gpkg files. The PP must explain the significance of each of these bunches of json files, gitkeep file and .gpkg files.

(x)While the VVB inspected the provided **"Soilgrids_1km"** and **"Soilgrids_classes".** The PP must explain with complete depth and clarity, the relation between these two geospatial vector files (if there is any) and also explain in complete detail regarding their respective applications.

(xi)Also, the PP has provided the VVB with a variety of. json, excel, JavaScript and excel files across all folders. The PP must provide complete clarity over the usage and application of each of these files across all the folders.

(xii)Additionally, the finding raised above by the VVB has only be partially addressed by the PP. While the PP has made a strong commitment to implementing a Remote Sensing (RS) framework and has added a new sub-section (Section 6.6.1) to the Monitoring Plan, they have not fully complied with the VVB's request to update Section 2.1 with specific protocols or to reflect RS as an objective verification tool for additionality.

(1) **Commitment Added (Section 6.6.1):** The PP has successfully added text in Section 6.6.1 stating that "Satellite-based monitoring will be conducted annually for a period of 5 or 10 years at the expense of the Project Developer after the crediting period of each sub-project" to provide "independent, remote verification of project integrity" and to confirm that "declared land management practices remain consistent with project commitments".

(2) **Missing from Section 2.1:** The VVB's finding specifically requested an update to Section 2.1 to include RS monitoring protocols for key practices (tillage, cover crops). Section 2.1.3 (Additionality) in the current PDD still relies exclusively on "practice change documentation, management history, and farmer contracts" as the evidentiary basis. It does not mention the RS framework as a tool to objectively verify these claims.

(3) **Lack of Technical Detail:** The PDD mentions that "satellite observations would be integrated", but it lacks the "complete detail" that the VVB requested regarding specific protocols (e.g., using Sentinel-1 SAR for tillage detection or Sentinel-2 for cover crop presence).

The PP needs to do the following:

(1) Update Section 2.1.3 (Additionality): The PDD currently states that additionality demonstration relies on "farmer declarations and documents". This section must be updated to explicitly include Remote Sensing (RS) analysis as a supplementary, objective verification tool used to triangulate and confirm the practice changes reported by farmers.

(2) Detail Supplementary Protocols: While Section 6.6.1 mentions satellite monitoring generally, it lacks the "complete detail" requested. The PP is requested to include a brief technical description in the PDD (either in Section 2.1.2 or 6.1) of the protocols for verifying key practices—specifically mentioning the use of Sentinel-1 (SAR) for detecting soil disturbance (tillage) and Sentinel-2 (NDVI/EVI) for confirming the presence of cover crops or residue.

(3) Consistency in Reporting: The PP's response outlines a specific reporting cadence (historical analysis for onboarding, followed by periodic reports between sampling events). This reporting schedule should be explicitly documented in Section 6.6 (MRV Lifecycle) to ensure it is contractually and methodologically binding for the duration of the project.

Until the above-mentioned VVB's response is fully and thoroughly addressed, **CL#15 continues to stand OPEN.**	
Project participant response	**Date :** 10/06/2026

(i) All package files are neatly stored in folders named after the farm and the "S" region prefix - denoting the South sub-project within CSBG-BG-S, not a separate classification - though please note that the farm name itself is omitted from the PDD. All farm names are consistent in the MR and supporting documentation.

(ii)(a) The file FIRES_2023_2025_OFFICAL_DATA.geojson carries the official SFA-PA fire perimeters for 2023, 2024 and 2025 as published via the СЕУ ДФЗ open-data portal (State Fund Agriculture's Single Electronic Service). It is one consolidated GeoJSON file by deliberate design of the RS expert — the three annual SFA-PA layers were merged into a single file purely for convenience, so that a single-pass spatial overlap can be run against the farm / Control / Belt zones across the full POST window in one operation. The per-year separation is preserved inside the file by the per-feature FROM_DATE / TO_DATE attributes; the underlying data are open and freely available from the SFA-PA СЕУ ДФЗ open-data portal and can be independently re-downloaded and verified by the VVB.
The file covers the entire territory of Bulgaria and covers all detected in the first run fire perimeter polygons from 2023, 2024, 2025 according to the SFA - Paying agency data.
The per-year burned-area totals overlapping the farm / Control / Belt zones are computed in 07_AUTHORITATIVE_STATS/fire_overlap_summary.json.

The "vectorised" fire perimeters enter the package exactly as published by the authoritative SFA-PA registry without any modifications, separate raster maps, or reconstructed satellite indicators on our side, with individual polygon acquisition dates embedded in the FROM_DATE (pre-fire/no burned scars) and TO_DATE (post-fire/with burned scars) attributes so that the VVB can independently verify them via Copernicus and Sentinel Hub browsers, while the corresponding analytical readings and per-zone overlap statistics reside in Sections 6.3 and 7.4 of the RS report and the fire_overlap_summary.json file respectively.

(ii)(b) The PP has not supplied separate classified raster fire maps because the official SFA-PA registry is itself the authoritative product — it is the vectorised form of the SFA-PA fire-detection chain, and the SFA-PA open-data portal does not republish the underlying raster as a separate user product. The RS expert uses the registry as it is provided.

(i) Each polygon in the delivered GeoJSON file preserves its analytical SFA-PA attributes verbatim in English—including ID, CORE_ID, TILE, FROM_DATE/TO_DATE windows, RASTER_VAL, AREA, and CALC_AREA—while the layer and path fields serve strictly as upstream provenance tags recording the original shapefiles used for assembly rather than the current file format, and Bulgarian labels like ПОЖАРИ_13112024 simply denote the working name of the 2024 source layer used by the RS expert.

(ii) While the PP cannot identify the exact reference source cited by the VVB, the merged GeoJSON layer was overlaid directly with the FARM, CONTROL PLOTS, and BELT geometries to verify the precise timing and exact pixel areas of any actual burned surfaces, if any such fire events occurred within these boundaries. Individual polygon acquisition dates are embedded in the FROM_DATE (pre-fire/no burned scars) and TO_DATE (post-fire/with burned scars) attributes.

(iii) Layer and path fields serve strictly as upstream provenance tags recording and Bulgarian labels like ПОЖАРИ_13112024 simply denote the working name of the 2024 source layer used by the RS expert, this attribute is not part of the original data attributes and is kept solely to provide traceability

and audit trail if the VVB decied to verify the data again original SFA data, to be able to so in easy way.

(iv) The PP confirms that complete national fire-perimeter data from the SFA-PA registry have been provided for the entire territory of Bulgaria for 2023, 2024 and 2025, as included in the evidence pack. The figures appearing in the RS verification report, however, are restricted to fire events whose perimeters spatially intersect the project's defined Farm, Control and Belt zones, in line with the report's scope. For 2023 and 2025, no such intersecting fire events were identified within these zones; consequently, no burnt-area figure can be reported for those years because none occurred within the assessed perimeter. The full national SFA-PA datasets remain available for independent verification

(v) As previously clarified, the VVB has already been provided with the complete national SFA-PA fire-perimeter datasets for all three years (2023, 2024 and 2025) as part of the audit evidence pack. If separate per-year GeoJSON files are nevertheless required for documentation purposes, the PP can extract and deliver them on request. The underlying authoritative data are maintained by State Fund Agriculture – Paying Agency (DFZ – PA) and are publicly available for download from the DFZ open-data portal at seu.dfz.bg/drupal/?q=opendata.

(vi) The 05_GEOJSON/ folder of every farm package in the grouped project contains separate GeoJSON files for the Farm, Belt, and Control plot zones — each identified by its respective FARM, BELT, and CP/CONTROL zone marker together with the farm identifier. For single land-use packages, trailing filename tags (e.g. ALL, COPER, clean) serve strictly as internal working labels and carry no methodological meaning. For packages covering more than one land-use class a separate Farm/Belt/Control triplet is reconstructed per land-use class only where the farm actually exhibits more than one distinct land-use class.

(vii) To ensure a uniform assurance design that allows the VVB to navigate every farm package identically and run the same verification routine without re-learning the package structure each time, the audit package, file naming, indicator set, and statistical framework are applied consistently across every sub-project in the CSBG-BG-S grouped project, meaning that otherwise-empty standard directories are maintained using data-free, non-analytical placeholder files solely as a technical necessity to survive packaging and transfer.

(viii) farm_config.json is the configuration manifest of the verification package. It collects in one structured file the parameters describing the package — farm identity, spatial extents of the Farm/Belt/Control zones, the pre/post temporal window, the per-zone indicator-file mapping, the per-parcel registry with year-by-year crops and aggregated crop distribution, soil types, and the NVZ overlay status. It is not a primary data source and contains no measurement values; every field is traceable to a primary source that is itself included in the package (the Farm-Overview and BASE workbooks, the soil reference table, the GeoJSON layers in 05_GEOJSON/, the Sentinel-Hub exports in 02_SOURCE_DATA/, and the NVZ boundaries).
The apparent discrepancy stems from the fact that the two screenshots show two different files. Screenshot 1 (Notepad / Chrome) shows the actual farm_config.json, which is valid JSON and parses without error in any standard validator. Screenshot 2 (online JSON editor) shows a different file — .gitkeep — a plain-text Git placeholder committed inside otherwise empty folders so the directory structure is preserved when the package is unpacked; it is not JSON, has no functional role

in the verification, and is correctly rejected by any JSON-specific tool. Opening farm_config.json itself in the same online editor produces a valid parsed tree identical to the Notepad and Chrome renderings — so there is no discrepancy in farm_config.json.

(ix) AUTHORITATIVE_STATS/ carries the authoritative soil - carbon reference layers and the per - parcel reference statistics derived from them. Nothing in the folder is a primary measurement or an indicator input - every file is either a public soil-reference layer pulled independently by the RS expert or a per-parcel reference table extracted from those layers, used to anchor the relative satellite SOC proxy (Thaler 2019 SOCI) against an absolute SOC-stock context. The .gitkeep file is a Git directory placeholder (plain text, no JSON, no functional role).
<u>.gpkg — soil reference layers.</u> Two independent public datasets supply the absolute SOC-stock context, plus one visualisation companion:

- *FAO/IIASA HWSD2 v2 — primary anchor. Per-parcel area-weighted SOC STOCK in t C/ha for 0–30 cm topsoil (with native bulk density) plus the WRB / FAO90 soil-unit classification used to preserve per-soil-class baselines.*
- *ISRIC SoilGrids 2.0 (1-km, numerical) — independent uncertainty envelope. OCS_t_ha for 0–30 cm with 90 % prediction interval at the parcel polygon. Used as the spatial uncertainty envelope rather than as primary anchor because SoilGrids 2.0 is known to under-estimate Chernozem / Phaeozem stocks for the East-European steppe (Poggio et al. 2021, SOIL).*

SoilGrids_classes - visualisation-only companion of the numerical SoilGrids layer: the same OCS_t_ha grid binned into discrete classes for thematic overlay against the Farm/Belt/Control zones. Co-registered with the numerical layer, carries no independent data, and enters no calculation.

- *.json - per-parcel reference statistics extracted from the layers above:*
- *soil_baseline.json - per-parcel HWSD2 v2 and SoilGrids 2.0 absolute SOC stocks (t C/ha, 0–30 cm) at the parcel polygon.*
- *wrb_homogeneity.json - per-parcel WRB / FAO90 classification homogeneity (which WRB soil unit dominates each parcel polygon, used for per-WRB-unit aggregates).*
- *per_parcel_terrain_soc_analysis.json - per-parcel terrain-controlled SOC reading (slope/aspect-aware).*
- *per_parcel_soc_v4.json - per-parcel SOC proxy trajectories across BASE → K1 → K2 → K3.*

These files feed the reference-SOC tables of Section 2.4 SOC Proxy of the RS report (2.4.1 per-parcel HWSD2 + SoilGrids reference table and per-WRB aggregates; 2.4.3 per-parcel relative spectral change against the two baselines; BASE → K1 → K2 → K3 sub-section for the parcel-level post-implementation reading).
The SOC indicator itself remains a relative spectral signal; absolute stocks are reported separately as context.

(x) Both co-registered layers are derived from the exact same single source—the public ISRIC SoilGrids 2.0 organic carbon stock prediction for 0–30 cm topsoil—where Soilgrids_1km serves as the sole numerical and quantitative input used to extract per-parcel values and uncertainty bounds for the HWSD2 v2 absolute stock baseline, while Soilgrids_classes is a purely thematic, binned representation used exclusively as a visualization companion for mapping and carries no independent data and enters no calculations.

(xi) Audit package — file inventory and purpose (example is for ZP_BORIS_EMILOV_YOTIN)

Root

- *farm_config.json — single source of truth: entity metadata, parcels, areas, dates, file mappings.*
- *README.md — package overview.*
- *HOW_TO_VERIFY.txt — step-by-step verification instructions.*
- *run_audit.bat / run_audit.py — one-click verification runner (re-computes all statistics from raw data and re-renders the report).*

01_REPORT/

- *ZP_BORIS_EMILOV_YOTIN_REPORT.html — final multi-sensor verification report.*
- *figures/*.png — embedded figures (sampling representativeness, within-farm NDVI σ distribution).*

02_SOURCE_DATA/ all raw inputs

- *BASE-K1-K2-K3_*.xlsx — campaign workbook (baseline + K1/K2/K3 monitoring): parcels, areas, crops, management.*
- *CLEAR_DATA/*.csv — raw zonal time-series exported from Sentinel Hub per indicator × zone (FARM / CONTROL_PLOTS / BELT), with a land-use suffix when more than one land use is present. Indicators: NDVI, NDTI, GPP, SOC_TREND, BSI, NBR2, N2O, S1_VV, S1_VH.*
- *EXTREME_WEATHER/events.json — verified extreme-weather events (drought, heatwave, fire, storm) for the project period.*
- *NVZ/nvz_zones_wgs84.geojson — Nitrate Vulnerable Zones layer (regulatory overlay).*
- *SENTINEL_HUB_EXPORTS/*.json — raw Sentinel Hub Statistical API responses, one file per indicator × zone (land-use suffix added when more than one land use is present). PER_PARCEL/ contains per-parcel SOC Proxy v4 series and a per-parcel index. *.ERROR.json are SH server-side error logs preserved for traceability.*
- *TERRAIN_ANALYSIS/DEM_BASIC_TERRAIN_ANALYSIS.xlsx + terrain_farm_aggregated.json — SAGA-GIS terrain parameters (slope, aspect, TWI, TPI, curvature etc.) per parcel and aggregated.*

03_EVALSCRIPTS/ Sentinel Hub evalscripts (JavaScript) used at acquisition

- *NDVI.js, NDTI.js, GPP.js, SOC_Proxy.js, SOC_Proxy_v4.js, N2O_GHG_Proxy.js, SAR_VV_dB.js, SAR_VH_dB.js — the exact scripts that produced the JSON exports in 02_SOURCE_DATA/SENTINEL_HUB_EXPORTS/. Provided so the VVB can independently re-run any acquisition.*

04_FILTERED_DATA/ analysis-ready data

- *<indicator>_<zone>.csv — IQR-filtered time series produced from CLEAR_DATA/ (a land-use suffix is appended when more than one land use is present).*
- *METHODOLOGY.json — filtering parameters (IQR factor, group keys).*
- *N2O_co2e_peak.json — peak N_2O values per zone/period*
- *SOC_PROXY_V4_FARM_per_parcel.csv / ..._CP_per_parcel.csv — filtered per-parcel SOC v4 series.*

05_GEOJSON/ spatial layers (WGS84)

- *K1-<entity>.geojson — all farm parcels boundary (used by DEM/SAGA workflow).*
- **_FARM_ALL.geojson — farm parcels land-use aware (land-use suffix appended when more than one land use is present).*
- **_BELT_ALL.geojson — belt zone (LPIS physical blocks, MZh).*
- **_CP_ALL.geojson — control parcels (SFA-PA declared subsidies).*
- *CLEAN/ — validated copies (RFC-7946 winding, deduplicated vertices, repaired topology) actually used by the statistics.*

06_SCRIPTS/ verification scripts (Python)

- *00_sh_downloader.py + README_SH_DOWNLOADER.md — re-acquires the Sentinel Hub JSONs from the evalscripts and GeoJSONs.*
- *00b_soilref_extractor.py — extracts HWSD2 / SoilGrids attributes per parcel.*
- *00c_per_parcel_soc_v4.py — per-parcel SOC Proxy v4 computation.*
- *00d_within_farm_variability.py — within-farm NDVI σ distribution.*
- *00e_wrb_homogeneity_test.py — WRB soil-class homogeneity test farm vs control.*
- *pipeline.py — end-to-end driver: raw JSON → CSV → IQR filter → stats.*
- *search_extreme_weather.py — re-builds events.json from public sources.*
- *statistics/ — modular statistical steps:*

01_compute_ch3_stats.py — descriptive statistics (mean, σ, n, CI) per indicator/zone/period.
02_compute_stat_tests.py — t-tests, Cohen's d, bootstrap CIs.
03_did_analysis.py — Difference-in-Differences (absolute + normalised).
04_compute_n2o_co2e.py — N_2O peak → CO_2-eq conversion.
05_fire_analysis.py — fire overlap analysis.
_adoption_matrix_core.py, _phenology.py — shared helpers (private, prefixed _).
per_parcel_adoption_matrix.py — per-parcel practice-adoption matrix.
per_parcel_terrain_soc_analysis.py — terrain × SOC analysis per parcel.
extract_terrain.py + verify_terrain.py — terrain feature extraction and verification.
sampling_representativeness_map.py — produces the representativeness figure.
reproducibility.py — re-runs all stats from 04_FILTERED_DATA/ and asserts exact match (4 dp) against 07_AUTHORITATIVE_STATS/.

07_AUTHORITATIVE_STATS/ frozen reference outputs the report quotes

- *ch3_full_stats.json — all descriptive stats + test results (the authoritative table).*
- *annual_means.json — per-year means per indicator/zone.*
- *dormant_season_stats.json — dormant-season subset stats.*
- *per_parcel_adoption_matrix.json — per-parcel practice signals.*
- *per_parcel_soc_v4.json — per-parcel SOC Proxy v4 values.*
- *per_parcel_terrain_soc_analysis.json — per-parcel terrain × SOC joined output.*
- *soil_baseline.json — soil reference baseline (HWSD2 + SoilGrids attributes per parcel).*
- *within_farm_variability.json — within-farm NDVI σ distribution data.*
- *wrb_homogeneity.json — WRB homogeneity test result (farm vs control).*
- *HWSD2_BG.gpkg — HWSD2 v2 polygons clipped to Bulgaria (primary SOC anchor).*
- *SoilGrids_BG.gpkg — SoilGrids 2.0 layer (independent uncertainty envelope).*

Note on .gitkeep files

Empty placeholder files (no content, no role); they only ensure each directory exists when the package is unpacked. *(xii) PDD has been updated to reflect the required actions, as follow:* *(1) PDD Section 2.1.3. Baseline and additionality overview has been updated to include the state that Remote Sensing (RS) analysis is applied as an independent and objective source of evidence to support the verification process by cross-checking and corroborating management practice changes reported by participating farmers.* *(2) PDD Section 2.1.2. Measurement and MRV Approach has been updated to include a brief technical description of the satellite monitoring approach.* *(3) PDD Section 6.6. MRV Lifecycle Design has been updated to explicitly state the RS reporting schedule.*
Documentation provided by project participant
(xii) 1-PDD-CS-BG-SOUTH_v2_11.05.2026_CS120626 *(v) https://seu.dfz.bg/drupal/sites/default/files/doc/BURNED_AREAS_2023.zip* *https://seu.dfz.bg/drupal/sites/default/files/doc/BURNED_AREAS_2024.zip* *https://seu.dfz.bg/drupal/sites/default/files/doc/BURNED_AREAS_2025.zip*

VVB assessment	**Date:** 23/06/2026

The VVB thoroughly acknowledges the PP’s response. The PP’s detailed response sufficiently addresses the following aspects:

(i) Project Package Structure and Farm Identification
All project documentation is organized within farm-specific folders identified using the "S" regional prefix, which denotes the Southern Bulgaria sub-project (CSBG-BG-S) and does not represent a separate classification category. While individual farm names are not explicitly listed within the PDD, farm identifiers remain consistently applied throughout the Monitoring Report (MR) and all supporting documentation, ensuring traceability across the project records.

(ii) Fire Perimeter Dataset and Fire Assessment Methodology

(a) Description of FIRES_2023_2025_OFFICIAL_DATA.geojson
The file *FIRES_2023_2025_OFFICIAL_DATA.geojson* contains the official fire-perimeter data published by the State Fund Agriculture – Paying Agency (SFA-PA) through the СЕУ ДФЗ Open Data Portal for the years 2023, 2024, and 2025. The dataset was intentionally consolidated into a single GeoJSON file by the Remote Sensing (RS) expert to facilitate efficient spatial analyses across the Farm, Control, and Belt zones over the complete post-implementation monitoring period. Although merged into a single dataset, annual fire records remain distinguishable through the retained *FROM_DATE* and *TO_DATE* attributes associated with each fire perimeter feature. The underlying source datasets remain publicly available and can be independently downloaded and verified by the VVB from the SFA-PA Open Data Portal.
The dataset covers the entire territory of Bulgaria and includes all fire perimeters identified through the official SFA-PA fire detection system during the years 2023–2025.
Burned-area statistics intersecting the Farm, Control, and Belt zones are calculated and reported in *07_AUTHORITATIVE_STATS/fire_overlap_summary.json*.
The fire-perimeter polygons are incorporated into the audit package exactly as published by the authoritative SFA-PA registry, without modification, reconstruction, or derivation from alternative remote sensing products. Fire occurrence dates are preserved through the *FROM_DATE* and *TO_DATE* attributes, allowing independent verification using Copernicus and Sentinel-based visualization platforms. Corresponding analytical results are presented in Sections 6.3 and 7.4 of the RS Report and within *fire_overlap_summary.json*.

(b) Absence of Raster Fire Products
The Project Participant has not provided separate classified raster fire maps because the official SFA-PA registry itself constitutes the authoritative fire product. The registry represents the vectorized output of the SFA-PA fire-detection workflow, and the underlying raster datasets are not distributed separately through the SFA-PA Open Data Portal. Consequently, the RS assessment utilizes the official registry in its published form.

(iii) Attribute Structure and Provenance Information
Each fire-perimeter polygon retains the original SFA-PA analytical attributes, including *ID*, *CORE_ID*, *TILE*, *FROM_DATE*, *TO_DATE*, *RASTER_VAL*, *AREA*, and *CALC_AREA*. Additional fields such as layer names and source paths serve solely as provenance metadata identifying the original source layers used during dataset assembly.
Bulgarian labels (e.g., *ПОЖАРИ_13112024*) represent internal source-layer names associated with the original 2024 fire dataset and are preserved exclusively for traceability purposes.

(iv) Fire Occurrence Assessment within Project Zones
The consolidated fire-perimeter dataset was spatially overlaid with the Farm, Control, and Belt zone boundaries to determine whether fire events occurred within the assessed project area and to quantify the extent of any affected land.
Fire occurrence dates are preserved through the *FROM_DATE* and *TO_DATE* attributes associated with each fire-perimeter polygon.

(v) National Coverage versus Project-Level Reporting
The Project Participant confirms that complete national fire-perimeter datasets for Bulgaria covering 2023, 2024, and 2025 have been provided as part of the audit evidence package.
However, the RS Report presents only those fire events that spatially intersect the Farm, Control, or Belt zones, consistent with the scope of the project assessment. No intersecting fire events were identified within the assessed project zones during 2023 or 2025; therefore, no burned-area statistics are reported for those years within the project-specific analyses.
The complete national datasets remain available for independent review and verification.

(vi) Availability of Annual Datasets
As previously noted, the VVB has already been provided with the complete national fire-perimeter datasets for all three assessment years. Should separate annual GeoJSON files be required for documentation or review purposes, these can be generated and supplied upon request.
The authoritative datasets are maintained by the State Fund Agriculture – Paying Agency (DFZ–RA) and are publicly available through the DFZ Open Data Portal.

(vii) GeoJSON Structure within the Audit Package
The *05_GEOJSON/* directory associated with each farm package contains separate GeoJSON files representing the Farm, Belt, and Control zones, clearly identified through the corresponding FARM, BELT, and CONTROL (CP) designations.
For farms consisting of a single land-use category, filename suffixes such as *ALL*, *COPER*, or *clean* function solely as internal processing labels and have no methodological significance. Where multiple land-use classes occur within a farm, separate Farm, Belt, and Control datasets are generated only for those land-use classes that are actually present.

(viii) Standardized Package Architecture
To ensure consistency and facilitate efficient verification across all farms within the grouped project, a standardized package structure, file naming convention, indicator framework, and statistical methodology have been applied throughout the CSBG-BG-S project.
Accordingly, certain directories may contain placeholder files solely to preserve folder structure during packaging and transfer. These files contain no analytical content and serve no methodological function.

(ix) Purpose of farm_config.json
The *farm_config.json* file functions as the configuration manifest for the verification package. It consolidates metadata relating to farm identity, spatial extents, temporal assessment windows, file references, crop distributions, parcel registries, soil information, and NVZ status.
The file is not a primary measurement dataset and contains no original observational values. All information contained within the file is traceable to primary source datasets included elsewhere in the package.
The perceived discrepancy identified by the VVB results from confusion between *farm_config.json* and a separate. gitkeep placeholder file. While *farm_config.json* is a valid JSON file that can be parsed by standard validation tools,. gitkeep files are simple text placeholders used to preserve directory structures and are not intended to be interpreted as JSON documents.

(x) Contents of the AUTHORITATIVE_STATS Directory
The *07_AUTHORITATIVE_STATS/* directory contains authoritative soil reference datasets and parcel-level statistics derived from those datasets. The directory does not contain primary field measurements or direct indicator inputs.
Key components include:

- FAO/IIASA HWSD v2 soil reference data serving as the primary SOC stock anchor;
- ISRIC SoilGrids 2.0 data providing an independent uncertainty envelope;
- SoilGrids thematic classification layers used solely for visualization purposes;
- Parcel-level baseline SOC statistics;
- WRB soil homogeneity assessments;

- Terrain-adjusted SOC analyses; and
- Parcel-level SOC proxy trajectories.

These datasets provide the absolute soil carbon context against which relative SOC Proxy trends are interpreted within the RS assessment.

(xi) SoilGrids Numerical and Classification Layers
Both SoilGrids layers originate from the same ISRIC SoilGrids 2.0 dataset.
The numerical SoilGrids layer serves as the sole quantitative source used for parcel-level SOC extraction and uncertainty estimation. The classified SoilGrids layer represents a thematic visualization of the same dataset and is used exclusively for cartographic display purposes. It contains no independent information and is not used in any calculations.

(xii) PDD Revisions
The PDD has been updated accordingly to address the identified requirements:

1. Section 2.1.3 (*Baseline and Additionality Overview*) now explicitly states that Remote Sensing analysis is employed as an independent and objective source of evidence to verify and corroborate management practice changes reported by participating farmers.
2. Section 2.1.2 (*Measurement and MRV Approach*) has been revised to include a concise technical description of the satellite-based monitoring methodology.
3. Section 6.6 (*MRV Lifecycle Design*) has been updated to explicitly define the Remote Sensing reporting schedule applicable throughout the monitoring period.

Hence, **CL#15 stands CLOSED now.**

CL ID	16	Section No.	2.1.6	Date : 11/02/2026
Description of CL				
In PDD Section 2.1.6, boundaries are described geographically but lack evidence of GIS vector layers, overlay analysis with cadastral/land-use maps, or RS change detection to monitor potential leakage (activity shifting) or reversals (e.g., drought/erosion via NDVI trends). The PP is requested to clarify on the same and provide the required geospatial files/metadata submission and RS baseline imagery validation in future PDD versions.				
Project participant response				**Date :** 11/05/2026

Carbonsafe is in the process of developing and implementing a Remote Sensing (RS) monitoring framework as part of the MRV system. At the current stage a Remote Sensing analysis has already been conducted for the farms included in the present verification cycle, covering the Project Area subject to verification. The analysis includes initial verification of land use, crop presence, and consistency with reported practices based on satellite data. *Regarding the implementation of the RS monitoring framework, the PP confirms the following:* *For all farmers who have signed participation agreements in the project by 07/05/2026, RS analyses will be prepared covering:* • *historical pre-project land conditions;* • *initial verification of land use and crop presence;* • *assessment of consistency with reported practices based on satellite data; and* • *current land status within the monitoring period.* *Subsequent RS monitoring reports will be conducted periodically between two soil sampling events as part of the MRV monitoring cycle.* *For all farmers joining the project after 07/05/2026, one RS report covering historical pre-project conditions will be prepared upon project onboarding, followed by one RS report covering the current land status between two soil sampling events.* *RS framework forms an integral part of the MRV system and will be progressively implemented across the entire project area in all future monitoring cycles.* *RS analysis results are provided for VVB review together with the reply of the verification findings.*
Documentation provided by project participant
RS Analyses provided with verification findings in subfolder VER-CL 06
VVB assessment — **Date:** 25/05/2026
The closure of this finding is dependent on the closure of CL#15. Until and unless CL#15 continues to stand OPEN, **CL#16 continues to stand OPEN.**
Project participant response — **Date :** 10/06/2026
Please see the response provided to CL #15
Documentation provided by project participant
VVB assessment — **Date:** 23/06/2026
Since CL#15 stands CLOSED now, **CL#16 also stands CLOSED now.**

CL ID	17	**Section No.**		**Date :** 11/02/2026
Description of CL				
Uncertainty is addressed conservatively but without RS covariates (e.g., spectral/terrain data) to refine spatial models or reduce sampling error, as increasingly used in digital soil mapping approaches. The PP is requested to consider referencing emerging tools (e.g., digital soil mapping) for future uncertainty reduction.				
Project participant response				**Date :** 11/05/2026
The current approach prioritizes direct field-based statistical representativeness and conservative estimation. *Nevertheless, the Project Proponent acknowledges the growing use of DSM and RS-assisted approaches and may potentially evaluate their applicability in future methodological developments.*				
Documentation provided by project participant				

VVB assessment	**Date:** 25/05/2026
The original finding requested the PP to "consider referencing" emerging tools like Digital Soil Mapping (DSM) and Remote Sensing (RS) for future uncertainty reduction, rather than requiring their immediate implementation. The PP has explicitly acknowledged this path and committed to evaluating these tools in future methodological developments. Furthermore, the updated PDD already contains strong "nested safeguards" that mitigate the spatial uncertainty concerns typically addressed by RS covariates: **(i)Empirical Priority:** The project relies on high-density, 100% direct field measurements (25 cores per 4–25 ha cell) rather than spatial modeling, which is the methodology's stated "cornerstone". **(ii)Systematic 5% Deduction:** A 5% uncertainty deduction is applied to all net removals across all sub-projects specifically to "account for residual measurement variability, sampling uncertainty, and parameter dispersion". **(iii)75% Performance Reserve:** By withholding 75% of verified removals in a reserve, the project "self-insures" against the year-to-year spatial and temporal noise that RS-derived covariates would otherwise be used to reduce. **(iv)Continuous Improvement Clause:** The PDD already includes a commitment in Section 14.7 to update "algorithms, dashboards, and interfaces in response to... advances in soil science," which provides the necessary internal framework for the future evaluation the PP mentions. However, the closure of this finding is dependent on the closure of CL#15 and CL#16. Hence, **CL#17 stands OPEN for now.**	
Project participant response	**Date :** 10/06/2026
Please see the response provided to CL #15	
Documentation provided by project participant	
VVB assessment	**Date:** 23/06/2026
Since CL#15 stands CLOSED now, **CL#17 also stands CLOSED now.**	

CL ID	18	**Section No.**		**Date :** 11/02/2026
Description of CL				
Issue: There are several practice changes suggested as part of the regenerative practices in the project. However, during interaction with the participating farmers it is not sufficiently clear as to what practices are leading to CO2 sequestration in the farms. Further, the participating farmers were already applying reduced tillage and cover crops in the baseline, therefore it is not clearly defined in the PDD what specific changes occur in the project scenario. **Required Action:** It must be clearly outlined in the PDD and further in the MR what practice changes are happening as part of the project activities.				
Project participant response				**Date :** 13/05/2026

PDD section 2.1. Project Description & Activities was updated. *Practice changes are described in MR section 5.1.4. Baseline Additionality* *The PP has further updated the documentation and provided a project-specific machinery comparison table at farm level ("Machinery use_South.xlsx" provided in folder Val-CI 12), containing baseline and project scenario information for the participating farms.* *The table includes:* • *baseline versus project availability and use of machinery;* • *identification of machinery applied under project conditions;* • *linkage between specific equipment and implemented regenerative practices;* • *indication of the relevance of machinery use to SOC enhancement and GHG emission reductions.*
Documentation provided by project participant

VVB assessment	**Date:** 28/05/2026
The updated Section 2.1 now includes a detailed description of the chronology of agronomic measures, a practice legend linking project activities to SOC enhancement, and baseline state statistics showing that only 2% of land had cover crop coverage, which helps establish the contrast between baseline and project conditions. The Machinery Use document further supports this by mapping baseline versus project machinery at farm level. However, the CL's specific concern about farms that were already applying reduced tillage and cover crops in the baseline has not been explicitly addressed. The PDD does not explain how additionality and sufficient practice change are demonstrated for such farms. The finding is therefore partially resolved, and the PP is requested to add a brief clarification statement explaining how farms with partial baseline adoption of eligible practices demonstrate sufficient practice change under the methodology. Hence, CL 18 is considered **OPEN**.	
Project participant response	**Date :** 12/06/2026
PDD Section 2.1. Project Description & Activities have been updated.	
Documentation provided by project participant	
1-PDD-CS-BG-SOUTH_v2_11.05.2026_CS120626	
VVB assessment	**Date:** 01/07/2026
The updated Section 2.1 now includes an explicit clarification addressing farms with partial baseline adoption of eligible practices, stating that such farms are considered eligible when the project participant commits to a measurable increase in the intensity, frequency, or quality of management practices already in place, resulting in increased potential for SOC sequestration above baseline management conditions. The section further provides concrete examples of eligible increases (e.g., transition from minimum tillage to no-till, reduced tillage frequency/depth, increased cover crop area or duration, expanded rotation diversity, increased organic input frequency/quantity), demonstrating how sufficient practice change is defined and evidenced for farms with partial baseline adoption. This directly addresses the outstanding concern. Hence, CL 18 is **CLOSED**.	

CL ID	19	**Section No.**		**Date :** 11/02/2026
Description of CL				

Issue: The geographic boundary description is narrative-heavy but lacks a consolidated, unambiguous boundary definition supported by maps. Further it is not sufficiently clear how different farms will be demarcated and mapped for carbon removal. **Required corrective action:** • Provide a clear boundary statement supported by at least one consolidated map showing enrolled and eligible areas. • Clarify whether all listed provinces are eligible from validation or only illustrative examples.	
Project participant response	**Date :** 14/05/2026
PDD Section 3.1. Geographic Boundary has been updated. *The PDD is revised to include a clearer and consolidated definition of the project geographic boundary.* *The revised PDD clarify that each participating farm and field parcel is delineated using geospatial polygon data and unique field identifiers maintained within the project GIS and MRV system. Monitoring, sampling and carbon accounting activities are conducted at the field level based on mapped project boundaries and associated farm management records.* *GIS data with project boundary and currently enrolled areas are provided.*	
Documentation provided by project participant	
1-PDD-CS-BG-SOUTH_v2_11.05.2026_CS200526 *GIS data (GeoJSON files with project boundary and currently enrolled areas) provided with verification findings subfolder VER-CL 02.2*	
VVB assessment	**Date:** 25/05/2026
The PP has moved beyond a purely narrative description and provided the technical and administrative structure necessary for an unambiguous boundary definition. Key improvements in the updated PDD include: • **Consolidated List of Eligible Provinces:** Section 3.1 explicitly identifies the specific districts that constitute the Southern Bulgaria project boundary across the Southeast, Southwest, and South-Central planning regions. • **Explicit Exclusion:** The PDD now clarifies that areas outside these listed administrative regions are explicitly excluded and not eligible for inclusion, addressing your concern about whether the list was merely illustrative. • **Technical Demarcation:** The PDD details a robust demarcation process using geospatial polygon data, unique ERP identifiers (ERP-ID), and official cadastral identification (EKATTE codes). This ensures each farm is a discrete, traceable spatial unit. • **Consolidated Map Data:** While a graphic map may be illustrative, the PP has provided Annex 16.2, which contains a comprehensive Coordinate Register defining the Southern Bulgaria project boundary via 108 specific geodetic points. Furthermore, the provision of GeoJSON files to the VVB serves as the definitive, auditable source for the project boundary and currently enrolled areas. However, the VER-CL 02.2 Folder cited by PP as the supporting documentation consists of a variety of data formats ranging from excel, to csv, to geojson to linestring geojson, linestring csv, etc. The PP must detail with complete depth and clarity what each of the files, indicated as supporting evidence, present inside this VER-CL 02.2 truly indicate. Until then, **CL#19 continues to stand OPEN.**	

Project participant response	Date : 10/06/2026
Detailed explanation of the files contained in VER-CL 02.2 is presented below.	
Documentation provided by project participant	

GIS files provided in folder VER-CL 02.2:
GIS Data (GeoJSON, CSV and EXCEL Reference) with project boundaries, files:
South_Carbonsafe_project_bounderes_13.05.2026-1.csv
South_Carbonsafe_project_bounderes_13.05.2026-1.xslx
South_Carbonsafe_project_bounderes_13.05.2026-1.geojson

GIS Data (GeoJSON, CSV and EXCEL Reference) all farms polygons, files:
South_Carbonsafe_polygon_farm_15.05.26.geojson
South_Carbonsafe_polygon_farm_15.05.26.csv
South_Carbonsafe_polygon_farm_15.05.26.xslx

GIS Data (GeoJSON and CSV) for each farm separately, files:
layer_K1_SORTOVI SEMENA-BURGAS_26.03.13_8.csv
layer_K1_SORTOVI SEMENA-BURGAS_26.03.13_8.geojson
layer_K1-AGRARIKA 2022_26.03.13_24.csv
layer_K1-AGRARIKA 2022_26.03.13_24.geojson
layer_K1-AGRIINK_26.03.13_20.csv
layer_K1-AGRIINK_26.03.13_20.geojson
layer_K1-AGROLAND 7_26.03.13_14.csv
layer_K1-AGROLAND 7_26.03.13_14.geojson
layer_K1-AGROTERRA_26.03.13_28.csv
layer_K1-AGROTERRA_26.03.13_28.geojson
layer_K1-AGROTREYD_26.03.13_25.csv
layer_K1-AGROTREYD_26.03.13_25.geojson
layer_K1-ET AGROINS-DIMKA MARINOVA_26.03.13_29.csv
layer_K1-ET AGROINS-DIMKA MARINOVA_26.03.13_29.geojson
layer_K1-ET STOZHER - STOYAN STOYANOV_26.03.13_34.csv
layer_K1-ET STOZHER - STOYAN STOYANOV_26.03.13_34.geojson
layer_K1-INSEKTA-2000_26.03.13_19.csv
layer_K1-INSEKTA-2000_26.03.13_19.geojson
layer_K1-KRIS-MARI-2008_26.03.13_21.csv
layer_K1-KRIS-MARI-2008_26.03.13_21.geojson
layer_K1-KURTEV GRUP_26.03.13_34.csv
layer_K1-KURTEV GRUP_26.03.13_34.geojson
layer_K1-PROIZVODITEL YOTIN_26.03.13_9.csv
layer_K1-PROIZVODITEL YOTIN_26.03.13_9.geojson
layer_K1-RUSALOV_26.03.13_31.csv
layer_K1-RUSALOV_26.03.13_31.geojson
layer_K1-VUKI_26.03.13_42.csv
layer_K1-VUKI_26.03.13_42.geojson
layer_K1-ZKPU MAGLEN_26.03.13_26.csv
layer_K1-ZKPU MAGLEN_26.03.13_26.geojson
layer_K1-ZP BORIS EMILOV YOTIN_26.03.13_24.csv
layer_K1-ZP BORIS EMILOV YOTIN_26.03.13_24.geojson
layer_K2-DABENSKA ETERICHNA COMPANIA_26.03.13_4.csv
layer_K2-DABENSKA ETERICHNA COMPANIA_26.03.13_4.geojson
layer_K2-ECOSYST AGRO_26.03.13_26.csv
layer_K2-ECOSYST AGRO_26.03.13_26.geojson

layer_K2-STOITCEV AGRO_26.03.13_7.csv *layer_K2-STOITCEV AGRO_26.03.13_7.geojson* *layer_K2-ZP NASTYA STOYANOVA YOTINA_26.03.13_6.csv* *layer_K2-ZP NASTYA STOYANOVA YOTINA_26.03.13_6.geojson* *GIS Data (GeoJSON, CSV and EXCEL Reference) for each sampling event for each farm:* *South_farm_poligon_linestring_MD1_15.05.26_audit.xslx* *QGIS-South_linestring_MD1_AGRARIKA 2022_BASE-K1_12.05.26.csv* *QGIS-South_linestring_AGRARICA 2022_BASE-K1_12.05.2026.geojson* *QGIS_South_linestring_MD1_AGRIINK_BASE-K1_12.05.26.csv* *QGIS_South_linestring_MD1_AGRIINK_BASE-K1_12.05.26.geojson* *QGIS_South_linestring_MD1_AGROLAND 7_BASE-K1_12.05.26.csv* *QGIS_South_linestring_MD1_AGROLAND 7_BASE-K1_12.05.26.geojson* *QGIS_South_linestring_MD1 AGROTERRA BASE-K1_12.05.2026.geojson* *QGIS_South_linestring_MD1_AGROTERRA_BASE-K1_12.05.26.csv* *QGIS_South_linestring_MD1_AGROTREYD_BASE-K1_12.05.26.csv* *QGIS_South_linestring_MD1_AGROTREYD_BASE-K1_12.05.26.geojson* *QGIS_South_linestring_MD1_ECOSYST-DAB-STO_K1-K2_12.05.26.csv* *QGIS_South_linestring_MD1_ECOSYST-DAB-STO_K1-K2_12.05.26.geojson* *QGIS_South_linestring_MD1_ET AGROINS_BASE-K1_12.05.26.csv* *QGIS_South_linestring_MD1_ET AGROINS_BASE-K1_12.05.26.geojson* *QGIS_South_linestring_MD1_ET STOZHER_BASE-K1_12.05.26.csv* *QGIS_South_linestring_MD1_ET STOZHER_BASE-K1_12.05.26.geojson* *QGIS_South_linestring_MD1_INSEKTA-2000_BASE-K1_12.05.26.csv* *QGIS_South_linestring_MD1_INSEKTA-2000_BASE-K1_12.05.26.geojson* *QGIS_South_linestring_MD1_KRIS-MARI_BASE-K1_12.05.26.csv* *QGIS_South_linestring_MD1_KRIS-MARI_BASE-K1_12.05.26.geojson* *QGIS_South_linestring_MD1_KURTEV GRUP_BASE-K1_12.05.26.csv* *QGIS_South_linestring_MD1_KURTEV GRUP_BASE-K1_12.05.26.geojson* *QGIS_South_linestring_MD1_PROIZV. YOTIN_K1-K2_12.05.26.csv* *QGIS_South_linestring_MD1_PROIZV. YOTIN_K1-K2_12.05.26.geojson* *QGIS_South_linestring_MD1_RUSALOV_BASE-K1_12.05.26.csv* *QGIS_South_linestring_MD1_RUSALOV_BASE-K1_12.05.26.geojson* *QGIS_South_linestring_MD1_SORTOVI SEMENA_BASE-K1_12.05.26.csv* *QGIS_South_linestring_MD1_SORTOVI SEMENA_BASE-K1_12.05.26.geojson* *QGIS_South_linestring_MD1_VUKI_BASE-K1_12.05.26.csv* *QGIS_South_linestring_MD1_VUKI_BASE-K1_12.05.26.geojson* *QGIS_South_linestring_MD1_ZKPU MAGLEN_BASE-K1_12.05.26.csv* *QGIS_South_linestring_MD1_ZKPU MAGLEN_BASE-K1_12.05.26.geojson* *QGIS_South_linestring_MD1_ZP B. YOTIN_K1-K2_12.05.26.csv* *QGIS_South_linestring_MD1_ZP B. YOTIN_K1-K2_12.05.26.geojson* *QGIS_South_linestring_MD1_ZP N. YOTINA_BASE-K1_12.05.26.csv* *QGIS_South_linestring_MD1_ZP N. YOTINA_K1-K2_12.05.26.geojson* *General GeoJSON attribute table, consisting explanation of attributes in each GeoJSON file* *GeoJSON attribute table.xslx*

VVB assessment	**Date:** 23/06/2026

The PP has now provided the VVB with the required geojson, csv and excel files to justify the list of eligible provinces, areas outside these listed administrative regions which are explicitly excluded, each farm being demarcated as a discrete, traceable, spatial unit as well as the 108 specific geodetic points. Hence, **CL#19 stands CLOSED now.**

CL ID	20	**Section No.**	4.1.6 & 4.1.7	**Date :** 11/02/2026
Description of CL				
Observation: Section 4.1.6 of the PDD mentions Fuel emissions from agricultural equipment are estimated using national methodology, fuel consumption data (tons/ha), and a conversion factor (3.42 tCO_2e per ton fuel). The project relies on national data for fuel emissions. While the fuel emissions are conservatively deducted, but reliance on national average fuel use may not reflect plot-level variability. **Required clarification:** Explain how conservative bias is ensured when farm-specific data are unavailable.				
Project participant response				**Date :** 14/05/2026
Fuel-related emissions are calculated using the officially approved Bulgarian methodology for determining annual fuel consumption norms in primary agricultural production. *The methodology applies standardized and nationally weighted average fuel consumption coefficients (liters/ha) for specific crop groups and agricultural operations, rather than farm-specific fuel monitoring data. The methodology explicitly states that:* • *average fuel consumption norms are used for the calculations;* • *calculations are based on grouped crop technologies and regionalized mechanized operation norms; and* • *the fuel consumption values represent nationally weighted average values for the country.* *Furthermore, the methodology clarifies that the fuel consumption values already include the main mechanized technological operations associated with primary agricultural production, including cultivation, harvesting, and transport-related activities. The consumption rates are based on standardized process charts and typical mechanized operations characteristic of conventional production systems.* *The fuel consumption rates listed are based on mechanized operations typical of conventional agriculture. When regenerative practices are implemented, the need for certain mechanized activities may be reduced, leading to lower fuel consumption compared to conventional production practices.* *The applied coefficients therefore constitute standardized conservative default values intended to represent typical agricultural operations at national scale. This approach ensures methodological consistency across all participating farms and reduces the risk of underestimating fuel-related emissions and consequent over-crediting of carbon removals.* *Where farm-level measured fuel consumption data are unavailable, the use of officially established national default coefficients is considered an appropriate, transparent, and conservative approach consistent with the applied methodology.*				
Documentation provided by project participant				

Ministry of Agriculture and Food, "Methodology for determining individual annual quotas in connection with the implementation of the state aid scheme "Aid in the form of a discount on the value of excise duty on gas oil used in primary agricultural production" *https://www.mzh.government.bg/bg/politiki-i-programi/programi-za-finansirane/darzhavni-pomoshti/otstapka-akciz-gaziol/*
VVB assessment — **Date:** 28/05/2026
The PP's response and the updated PDD sections together provide a satisfactory explanation. Section 4.1.7 now clearly states that fuel emissions are calculated using the official Bulgarian Ministry of Agriculture methodology, which applies standardized and nationally weighted average fuel consumption coefficients for specific crop groups and agricultural operations. The PP further explains that these coefficients are based on mechanized operations typical of conventional agriculture, and that regenerative practices generally reduce the need for certain mechanized activities, meaning actual fuel consumption under the project scenario is likely to be lower than the applied default values. This makes the use of national averages inherently conservative, as it tends to overestimate rather than underestimate fuel-related emissions, thereby reducing net credited removals. The conversion factor and deduction methodology are transparently described, and the direct subtraction of fuel emissions from gross SOC removals prior to credit issuance is correctly noted as a conservative safeguard. Hence, CL 20 is considered **CLOSED**.

CL ID	21	**Section No.**	4.1.10	**Date :** 11/02/2026
Description of CL				
Observation: The section on leakage is not well defined in the PDD. Leakage risk is deemed low, but no explicit monitoring indicators or triggers are defined. **Required clarification:** Define indicators (e.g., yield, land-use change, expansion) and actions if leakage risk materializes.				
Project participant response				**Date :** 14/05/2026
PDD sections 4.1.10 Leakage and yield safeguards and 9.1.1 Plausible leakage pathways have been updated.				
Documentation provided by project participant				
1-PDD-CS-BG-SOUTH_v2_11.05.2026_CS200526 *Leakage Assessment Framework provided in folder Supporting documents, subfolder VAL-CAR 06.5, files:* *Пазарен теч-01.04.26- en-GB.pdf* *Leakage Risk Assessment Document-South.pdf* *Leakage Risk Assessment_South_EN. Xlsx*				
VVB assessment				**Date:** 28/05/2026

The updated Sections 4.1.10 briefly describes the leakage in the project, whereas section 9.1.1clearly identify three plausible leakage pathways — activity-shifting, expansion of cropland, and yield compensation leakage — each supported by defined mitigation strategies and monitoring indicators including annual yield monitoring through technological maps, agrotechnical operation records, GIS shapefiles, LPIS/ISAK checks, satellite data, and annual participant re-registration. The Leakage Assessment Framework documents provided as supporting evidence covering market leakage, the risk assessment document, and the quantitative leakage assessment spreadsheet are considered sufficient to demonstrate that leakage pathways have been systematically assessed and that monitoring and response mechanisms are in place. The conclusion in Section 9.1.1 confirms that leakage assessment is integrated into the annual MRV cycle and that a conservative deduction will be applied if credible leakage risk is identified. Taking the PDD updates and supporting evidence together, the required action has been satisfactorily addressed. Hence, CL 21 is considered **CLOSED**.

Table 3. CAR from this validation

CAR ID	01	**Section no.**	1	**Date :** 12/02/2026
Description of CAR				
Section 1: Project Overview **Reference:** 1. PDD Template, Section 1 – Project Overview **Issues:** 1. The PD does not follow the template requirements and sub-sections have not been mentioned. **Required Action:** 1. It is required to adhere to the template requirements of the PDD and mention sections and sub-sections as per the template. Also, it is necessary to not make any changes in the headings and strictly follow the template.				
Project participant response				**Date:** 08/05/2026
PDD headings, sections and sub-section are updates as per the template requirements.				
Documentation provided by project participant				
1-PDD-CS-BG-SOUTH_v2_11.05.2026_CS200526				
VVB assessment				**Date:** 28/05/2026
1. Based on the VVB's review of the updated PDD, the structure and headings are now consistent with the template requirements. Hence, CAR 01 can be considered fully **CLOSED**.				

CAR ID	02	Section no.	2.1.1	Date: 12/02/2026
Description of CAR				

<table>
<tr><td colspan="2">Section2.1.1 Grouped project Architecture
Reference:
1. PDD Template, Section 2.1.1 – Grouped Project Architecture
2. PDD Template, Section 2.1.1; BCCS Standard- Grouped Project Provisions
3. PDD Template, Section 2.1.1 – Scalability
4. Soil Carbon Program, Project Boundary and Grouped Design Principles
Issues:
1. The PD states that each participating farm is treated as a sub-project with its own geo-boundaries, baseline, monitoring records, and issuance ledger. However, this description remains high-level and does not sufficiently explain the internal structure of sub-projects, such as how plots within a farm are organized, aggregated, or managed for monitoring and issuance purposes. The requirement expects a clearer description of sub-project composition.
2. The PD notes that new farms may join if they meet “predefined eligibility and additionality criteria,” but does not describe these inclusion rules at all. The requirement explicitly calls for inclusion rules to be described, at least at a summary level, within this section.
3. While the PD correctly states that the architecture “enables scale,” it does not explain how scalability is governed, such as whether expansion is continuous or periodic, how new sub-projects are reviewed and approved, or how consistency with the registered PDD is ensured over time.
4. The PD states that the PDD covers the “South region in Bulgaria” but does not clarify whether this represents a fixed geographic boundary or an initial operational area within a broader allowable scope. This may lead to ambiguity when assessing future sub-project inclusion.

Required Action:
1. Expand Section 2.1.1 to briefly describe the internal structure of a sub-project, including how individual plots or land parcels are grouped under a farm and managed consistently within the grouped architecture.
2. Include a concise summary of key inclusion criteria (e.g., land use type, geographic scope, baseline eligibility, legal control of land) or clearly reference the section where these rules are defined.
3. Augment Section 2.1.1 with a short explanation of the process for scaling the grouped project, including how new farms are assessed, approved, and formally incorporated under the registered project framework.
4. Clarify whether the “South region” constitutes a fixed boundary for all current and future sub-projects, or whether the grouped architecture allows expansion beyond this region under defined conditions.</td></tr>
<tr><td>Project participant response</td><td>Date: 08/05/2026</td></tr>
<tr><td colspan="2">Required actions 1,2,3 and 4 are implemented in PDD Section 2.1.1. Grouped project architecture</td></tr>
<tr><td colspan="2">Documentation provided by project participant</td></tr>
<tr><td colspan="2">1-PDD-CS-BG-SOUTH_v2_11.05.2026_CS200526</td></tr>
<tr><td>VVB assessment</td><td>Date: 28/05/2026</td></tr>
</table>

1. The updated section now clearly describes that a sub-project consists of one or more eligible land parcels under the operational control of the participating farmer. Individual plots are geo-referenced and mapped as discrete spatial units, aggregated at sub-project level for baseline establishment, monitoring, quantification, and issuance calculations, with all plot-level data remaining traceable within the internal data management system. This issue is **resolved.** 2. The updated section now explicitly lists the minimum inclusion criteria, covering land use type, geographic scope, baseline eligibility, legal control or use of rights over enrolled land, exclusivity from other carbon crediting schemes, and execution of participation agreements prior to formal inclusion. This issue is **resolved**. 3. The updated section now explains that expansion is periodic rather than automatic, and that each new farm undergoes eligibility screening, baseline establishment, contractual onboarding, and internal review before formal incorporation. It further confirms that new sub-projects must remain fully consistent with the registered PDD, approved methodology, and boundary conditions, and that material changes require formal amendment. This issue is **resolved**. 4. The updated section explicitly confirms that the South region of Bulgaria constitutes the fixed operational boundary for all currently enrolled and future sub-projects under this registration, removing any ambiguity regarding potential expansion beyond this region. This issue is **resolved**. Hence, CAR 02 can be considered **CLOSED**.

CAR ID	03	**Section no.**	2.1.3	**Date:** 12/02/2026
Description of CAR				
Section 2.1.3 Baseline and additionality **References:** 1. PDD Template, Section 2.1.3 – Baseline and Additionality Overview 2. Methodology v2 – Additionality Demonstration **Issues:** 1. The PD provides a generic description of the baseline as “prevailing conventional practices” with illustrative examples (conventional tillage, limited cover cropping). However, it does not sufficiently define the baseline scenario in the project context, such as regional norms, typical management intensity, or temporal reference (e.g., pre-project management period). The requirement expects a summarized but concrete baseline scenario. 2. The PD states that additionality is demonstrated through practice change documentation, management history, and farmer contracts, but does not explicitly link this approach to the additionality tests or criteria defined in the applied methodology (e.g., regulatory surplus, practice-based tests, or financial barrier considerations). This weakens traceability between the overview and the formal additionality demonstration. 3. The PD does not indicate the temporal reference period used to define baseline practices (e.g., prior to project start, historical management years). Even at an overview level, the absence of a temporal anchor limits clarity and auditability. **Required actions:** 1. Strengthen Section 2.1.3 by providing a clearer baseline definition, including reference to typical regional practices, historical management patterns, or baseline timeframes used to characterize business-as-usual conditions. 2. Explicitly reference the methodology-defined additionality approach and clarify how the stated elements (practice change documentation, contracts) correspond to those tests at a summary level. 3. Include a brief statement on the baseline reference period (e.g., historical management prior to enrolment) or cross-reference the section where this is defined in detail.				

Project participant response	Date: 08/05/2026
Required action No 1, 2 and 3 are is implemented in PDD Section 2.1.3. Baseline and additionality.	
Documentation provided by project participant	
1-PDD-CS-BG-SOUTH_v2_11.05.2026_CS200526	
VVB assessment	**Date:** 28/05/2026
1. The updated section now includes a concrete baseline state description supported by quantitative data from the Bulgarian Ministry of Agriculture (IFS 2023), confirming that conventional practices are applied to 53% of open-field arable land, with 42% bare soil, 8% plant residue, and only 2% cover or intermediate crop coverage. This provides a meaningful regional characterization of business-as-usual conditions that goes well beyond the previous generic description. This issue is considered **resolved**. 2. The updated section now explicitly links the additionality demonstration to the methodology-defined tests, referencing regulatory surplus confirmation, assessment of non-common practice conditions in the regional context, and evaluation of financial and operational barriers. Practice change documentation, historical management records, and participation agreements are clearly identified as the evidentiary elements supporting these specific tests, establishing clear traceability between the overview and the formal additionality framework. This issue is considered **resolved**. 3. The updated section now explicitly states that the baseline scenario for each sub-project is defined with reference to historical land management practices prior to formal enrolment, and that the baseline reference period corresponds to documented management conditions in the years immediately preceding project participation. Cross references to Sections 4.2 and 5 are provided for detailed treatment. This issue is considered **resolved**. All three issues are considered to be fully resolved. Hence CAR 03 is **CLOSED**.	

CAR ID	04	Section no.	3.1	Date: 12/02/2026
Description of CAR				

<table>
<tr><td colspan="2">Section 3.1 Geographic Boundary
References:
1. PDD Template, Section 3.1 – Geographic Boundary
2. BCCS Standard, Grouped Project Boundary Consistency

Issues:
1. The PD provides an extensive geographic, climatic, soil, hydrological, and socio-economic description of Southern Bulgaria. However, the requirement is to describe the physical location of the project area and regions where activities are implemented, not to provide a regional profile. The description lacks a clear delineation of the project's operational boundary, i.e., how the geographic boundary functions as a control limit for eligible project activities.
2. While the PD lists the provinces included, it does not clarify whether the geographic boundary is fixed for the lifetime of the project or whether it represents the maximum allowable boundary for inclusion of future sub-projects. This is particularly relevant given the grouped project structure.
3. The PD describes regional characteristics in detail but does not explicitly connect the geographic boundary to the plot-level geo-referenced boundaries used for monitoring, verification, and issuance. This weakens traceability between the high-level boundary and the actual project implementation units.
4. Although not required, best practice is to supplement geographic boundary descriptions with maps, coordinates, or tables. Relying solely on a narrative description may reduce audit clarity and efficiency.

Required Action:
1. Condense the narrative and clearly state the operational geographic boundary, explicitly clarifying that project activities are limited to enrolled agricultural parcels within the listed administrative regions and that areas outside these regions are excluded.
2. Explicitly state whether the defined Southern Region represents a fixed geographic boundary or a maximum eligible boundary within which new farms may be added over time, consistent with grouped project rules.
3. Add a brief statement clarifying that all enrolled plots are geo-referenced and fall entirely within the defined geographic boundary, with traceability ensured at the plot and sub-project level.
4. Include or cross-reference a map or table showing the covered planning regions/provinces and confirming the geographic extent of the project boundary.</td></tr>
<tr><td>Project participant response</td><td>Date: 08/05/2026</td></tr>
<tr><td colspan="2">Required actions 1,2, 3 and 4 are implemented in PDD Section 3.1. Geographic Boundary</td></tr>
<tr><td colspan="2">Documentation provided by project participant</td></tr>
<tr><td colspan="2">1-PDD-CS-BG-SOUTH_v2_11.05.2026_CS200526</td></tr>
<tr><td>VVB assessment</td><td>Date: 25/05/2026</td></tr>
</table>

Based on a review of the updated PDD (v2.0, 11.05.2026), the Project Proponent (PP) has successfully incorporated all four required actions into Section 3.1 of the PDD. While the PDD still retains some of the regional descriptive narrative, it now includes the specific limiting language and technical data required to establish a clear operational boundary required for the VVB assessment. The incorporated changes in the PDD are as showcased below: (1) **Action 1 (Operational Boundary & Exclusions):** The PP added explicit language in Section 3.1 stating that the boundary is "strictly limited to agricultural land parcels formally enrolled" and that areas outside the listed regions are "explicitly excluded". (2) **Action 2 (Fixed vs. Maximum Boundary):** The PDD now clarifies that the South region "constitutes the fixed geographic boundary for the registered project" and that all current and future sub-projects must be located entirely within it. This is also echoed in the grouped project architecture description. (3) **Action 3 (Geo-referencing & Traceability):** New text confirms that all plots are geo-referenced using spatial coordinates and cadastral data and must "fall entirely within the defined geographic boundary". It also explicitly links plot-level boundaries to sub-project and project-level reporting to ensure "full traceability". (4) **Action 4 (Map/Table/Coordinates):** The PP has included a table of the covered planning regions and districts. Most importantly, they have added Annex 16.2 (Coordinate Register), which provides 108 specific geodetic points defining the boundary's extent. However, geospatial evidences compliant with the actions listed above by the VVB must also be provided by the PP to the VVB. Until then, **CAR#04 continues to stand OPEN.**	
Project participant response	**Date :** 10/06/2026
Geospatial evidence (GIS data with project boundaries and enrolled farms plots) is provided in folder VER-CL 02.2	
Documentation provided by project participant	

GIS files provided in folder VER-CL 02.2: *GIS Data (GeoJSON, CSV and EXCEL Reference) with project boundaries, files:* *South_Carbonsafe_project_bounderes_13.05.2026-1.csv* *South_Carbonsafe_project_bounderes_13.05.2026-1.xslx* *South_Carbonsafe_project_bounderes_13.05.2026-1.geojson* *GIS Data (GeoJSON, CSV and EXCEL Reference) all farms polygons, files:* *South_Carbonsafe_polygon_farm_15.05.26.geojson* *South_Carbonsafe_polygon_farm_15.05.26.csv* *South_Carbonsafe_polygon_farm_15.05.26.xslx* *GIS Data (GeoJSON and CSV) for each farm separately, files:* *layer_K1_SORTOVI SEMENA-BURGAS_26.03.13_8.csv* *layer_K1_SORTOVI SEMENA-BURGAS_26.03.13_8.geojson* *layer_K1-AGRARIKA 2022_26.03.13_24.csv* *layer_K1-AGRARIKA 2022_26.03.13_24.geojson* *layer_K1-AGRIINK_26.03.13_20.csv* *layer_K1-AGRIINK_26.03.13_20.geojson* *layer_K1-AGROLAND 7_26.03.13_14.csv* *layer_K1-AGROLAND 7_26.03.13_14.geojson* *layer_K1-AGROTERRA_26.03.13_28.csv* *layer_K1-AGROTERRA_26.03.13_28.geojson* *layer_K1-AGROTREYD_26.03.13_25.csv* *layer_K1-AGROTREYD_26.03.13_25.geojson* *layer_K1-ET AGROINS-DIMKA MARINOVA_26.03.13_29.csv* *layer_K1-ET AGROINS-DIMKA MARINOVA_26.03.13_29.geojson* *layer_K1-ET STOZHER - STOYAN STOYANOV_26.03.13_34.csv* *layer_K1-ET STOZHER - STOYAN STOYANOV_26.03.13_34.geojson* *layer_K1-INSEKTA-2000_26.03.13_19.csv* *layer_K1-INSEKTA-2000_26.03.13_19.geojson* *layer_K1-KRIS-MARI-2008_26.03.13_21.csv* *layer_K1-KRIS-MARI-2008_26.03.13_21.geojson* *layer_K1-KURTEV GRUP_26.03.13_34.csv* *layer_K1-KURTEV GRUP_26.03.13_34.geojson* *layer_K1-PROIZVODITEL YOTIN_26.03.13_9.csv* *layer_K1-PROIZVODITEL YOTIN_26.03.13_9.geojson* *layer_K1-RUSALOV_26.03.13_31.csv* *layer_K1-RUSALOV_26.03.13_31.geojson* *layer_K1-VUKI_26.03.13_42.csv* *layer_K1-VUKI_26.03.13_42.geojson* *layer_K1-ZKPU MAGLEN_26.03.13_26.csv* *layer_K1-ZKPU MAGLEN_26.03.13_26.geojson* *layer_K1-ZP BORIS EMILOV YOTIN_26.03.13_24.csv* *layer_K1-ZP BORIS EMILOV YOTIN_26.03.13_24.geojson* *layer_K2-DABENSKA ETERICHNA COMPANIA_26.03.13_4.csv* *layer_K2-DABENSKA ETERICHNA COMPANIA_26.03.13_4.geojson* *layer_K2-ECOSYST AGRO_26.03.13_26.csv* *layer_K2-ECOSYST AGRO_26.03.13_26.geojson*

layer_K2-STOITCEV AGRO_26.03.13_7.csv *layer_K2-STOITCEV AGRO_26.03.13_7.geojson* *layer_K2-ZP NASTYA STOYANOVA YOTINA_26.03.13_6.csv* *layer_K2-ZP NASTYA STOYANOVA YOTINA_26.03.13_6.geojson* *GIS Data (GeoJSON, CSV and EXCEL Reference) for each sampling event for each farm:* *South_farm_poligon_linestring_MD1_15.05.26_audit.xslx* *QGIS-South_linestring_MD1_AGRARIKA 2022_BASE-K1_12.05.26.csv* *QGIS-South_linestring_AGRARICA 2022_BASE-K1_12.05.2026.geojson* *QGIS_South_linestring_MD1_AGRIINK_BASE-K1_12.05.26.csv* *QGIS_South_linestring_MD1_AGRIINK_BASE-K1_12.05.26.geojson* *QGIS_South_linestring_MD1_AGROLAND 7_BASE-K1_12.05.26.csv* *QGIS_South_linestring_MD1_AGROLAND 7_BASE-K1_12.05.26.geojson* *QGIS_South_linestring_MD1 AGROTERRA BASE-K1_12.05.2026.geojson* *QGIS_South_linestring_MD1_AGROTERRA_BASE-K1_12.05.26.csv* *QGIS_South_linestring_MD1_AGROTREYD_BASE-K1_12.05.26.csv* *QGIS_South_linestring_MD1_AGROTREYD_BASE-K1_12.05.26.geojson* *QGIS_South_linestring_MD1_ECOSYST-DAB-STO_K1-K2_12.05.26.csv* *QGIS_South_linestring_MD1_ECOSYST-DAB-STO_K1-K2_12.05.26.geojson* *QGIS_South_linestring_MD1_ET AGROINS_BASE-K1_12.05.26.csv* *QGIS_South_linestring_MD1_ET AGROINS_BASE-K1_12.05.26.geojson* *QGIS_South_linestring_MD1_ET STOZHER_BASE-K1_12.05.26.csv* *QGIS_South_linestring_MD1_ET STOZHER_BASE-K1_12.05.26.geojson* *QGIS_South_linestring_MD1_INSEKTA-2000_BASE-K1_12.05.26.csv* *QGIS_South_linestring_MD1_INSEKTA-2000_BASE-K1_12.05.26.geojson* *QGIS_South_linestring_MD1_KRIS-MARI_BASE-K1_12.05.26.csv* *QGIS_South_linestring_MD1_KRIS-MARI_BASE-K1_12.05.26.geojson* *QGIS_South_linestring_MD1_KURTEV GRUP_BASE-K1_12.05.26.csv* *QGIS_South_linestring_MD1_KURTEV GRUP_BASE-K1_12.05.26.geojson* *QGIS_South_linestring_MD1_PROIZV. YOTIN_K1-K2_12.05.26.csv* *QGIS_South_linestring_MD1_PROIZV. YOTIN_K1-K2_12.05.26.geojson* *QGIS_South_linestring_MD1_RUSALOV_BASE-K1_12.05.26.csv* *QGIS_South_linestring_MD1_RUSALOV_BASE-K1_12.05.26.geojson* *QGIS_South_linestring_MD1_SORTOVI SEMENA_BASE-K1_12.05.26.csv* *QGIS_South_linestring_MD1_SORTOVI SEMENA_BASE-K1_12.05.26.geojson* *QGIS_South_linestring_MD1_VUKI_BASE-K1_12.05.26.csv* *QGIS_South_linestring_MD1_VUKI_BASE-K1_12.05.26.geojson* *QGIS_South_linestring_MD1_ZKPU MAGLEN_BASE-K1_12.05.26.csv* *QGIS_South_linestring_MD1_ZKPU MAGLEN_BASE-K1_12.05.26.geojson* *QGIS_South_linestring_MD1_ZP B. YOTIN_K1-K2_12.05.26.csv* *QGIS_South_linestring_MD1_ZP B. YOTIN_K1-K2_12.05.26.geojson* *QGIS_South_linestring_MD1_ZP N. YOTINA_BASE-K1_12.05.26.csv* *QGIS_South_linestring_MD1_ZP N. YOTINA_K1-K2_12.05.26.geojson*

VVB assessment	**Date:** 23/06/2026

The PP has now provided the required geojson files and csv files to further showcase: (1) The Operational Boundary being restricted only to the agricultural land parcels which have been formally enrolled, whilst explicitly excluding the areas outside the listed regions. (2) The South region constituting the fixed geographic boundary for the registered project and all current and future sub-projects being located entirely within it. (3) All plots being geo-referenced using spatial coordinates and cadastral data and falling entirely within the defined geographic boundary. (4) 108 specific geodetic points defining the boundary's extent have also been provided to the VVB. Hence, **CAR#04 stands CLOSED now.**

<table>
<tr><td>CAR ID</td><td>05</td><td>Section no.</td><td>3.1.1</td><td>Date: 12/02/2026</td></tr>
<tr><td colspan="5">Description of CAR</td></tr>
<tr><td colspan="5">Section 3.1.1 Regional Allocation of Farms with Multiple Plots
Reference:
1. PDD Template, Section 3.1.1 – Regional Allocation of Farms with Multiple Plots
2. BCCS Standard, Avoidance of Double Counting
3. BCCS Standard, Grouped Project Governance and Transparency

Issues:
1. The PD explains at a conceptual level that plots belonging to a single farm but located in different regions are allocated to the corresponding regional project. However, it does not describe how this allocation is operationalized, such as the criteria used for regional classification, the use of administrative boundaries versus agro-ecological zones, or how allocation decisions are documented.
2. While the PD states that the approach “prevents double counting,” it does not explain how double counting risk is practically mitigated, for example through unique plot identifiers, registry controls, or issuance logic. The statement remains declarative.
3. The PD states that a farm may be included in more than one regional sub-project, but it does not clarify how governance and contractual arrangements are managed in such cases. This creates ambiguity regarding farmer obligations, consistency of commitments, and accountability across multiple regional sub-projects.
Required actions:
1. Expand Section 3.1.1 to briefly describe the operational allocation mechanism, including how regional boundaries are defined and how plot-to-region assignments are recorded and verified.
2. Provide a concise explanation of the specific controls used to prevent double counting (e.g., unique plot IDs, region-specific issuance ledgers, registry checks).
3. Clarify whether participation in multiple regional sub-projects is governed under a single farmer agreement with regional annexes or multiple agreements, and how consistency of obligations and rights is ensured.</td></tr>
<tr><td colspan="4">Project participant response</td><td>Date: 08/05/20026</td></tr>
<tr><td colspan="5">Required actions 1,2 and 3 are implemented in PDD Section 3.1.1. Regional Allocation of Farms with Multiple Plots</td></tr>
<tr><td colspan="5">Documentation provided by project participant</td></tr>
<tr><td colspan="5">1-PDD-CS-BG-SOUTH_v2_11.05.2026_CS200526</td></tr>
<tr><td colspan="4">VVB assessment</td><td>Date: 28/05/2026</td></tr>
</table>

1. The updated section now clearly explains that regional allocation is determined strictly based on official administrative boundaries using cadastral registration and EKATTE codes. A mandatory preliminary geospatial verification is performed using official shapefiles, with plot boundaries digitally mapped and overlaid against regional boundary layers prior to enrolment. Allocation decisions are recorded within the ERP system as part of the permanent digital record for each plot and retained for auditability. This issue is **resolved**. 2. The updated section now provides a concise and specific explanation of the double counting prevention controls. Each enrolled parcel is assigned a unique ERP identification number permanently linked to its cadastral reference and regional classification. Region-specific issuance ledgers are maintained at sub-project level ensuring credits are calculated and issued only once per uniquely identified plot. Registry submission processes further include cross-checks to prevent duplicate serialization of credits derived from overlapping spatial boundaries. This issue is **resolved**. 3. The updated section confirms that each plot is reported within the Monitoring Report of its respective project, and that consistency of farmer obligations, permanence commitments, monitoring requirements, and benefit-sharing provisions is ensured across projects. However, the section still does not explicitly clarify whether participation in multiple regional sub-projects is governed under a single farmer agreement with regional annexes or through separate agreements. This specific point raised in the required action remains unanswered and the ambiguity regarding the contractual arrangement structure persists. The PP is requested to add a brief clarifying statement confirming whether farms participating in both Project North and Project South are governed under a single participation agreement with regional annexes or under separate agreements, and how consistency of obligations and rights is ensured across both registrations. This issue remains partially **resolved.** Hence, issue 1 and 2 are fully closed. Whereas **issue 3 of CAR 05 remains OPEN**.

Project participant response	**Date :** 10/06/2026
PDD Section 3.1.1. Regional Allocation of Farms with Multiple Plots has been updated to clearly state that farms participating in both Project North and Project South are governed under a single participation agreement with regional annexes.	
Documentation provided by project participant **1-PDD-CS-BG-SOUTH_v2_11.05.2026_CS120626**	
VVB assessment	**Date:** 01/07/2026
3. The updated Section 3.1.1 now explicitly confirms that farms participating in both Project North and Project South are governed under a single participation agreement with regional annexes, addressing the specific ambiguity raised regarding the contractual arrangement structure. The section further confirms that this structure ensures consistency of farmer obligations, permanence commitments, monitoring requirements, and benefit-sharing provisions across both regional projects. This directly resolves the outstanding concern. This issue is **resolved**. Hence, CAR 05 is considered **CLOSED**.	

CAR ID	06	Section no.	3.2	**Date:** 12/02/2026
Description of CAR				

<table>
<tr><td colspan="2">Section 3.2 Technical Boundaries
Reference:
1. PDD Template, Section 3.2.1 – GHGs Covered

Issues:
1. Section 3.2.1 of the PD states that only CO_2 removals via SOC sequestration are included. But it does not explicitly justify the exclusion of non-CO_2 gases (N_2O, CH_4) with reference to the applied methodology or standard provisions.
2. Section 3.2.2 of the PD states that plots are geo-referenced and remain fixed throughout the crediting period; however, it does not explain how plot integrity is maintained over time, particularly in cases of land consolidation, subdivision, or ownership change. This is important for long-term projects with renewable crediting periods.
3. In section 3.2.3 of the PD, the inclusion of SOC in the 0–90 cm profile is clearly stated; however, the PD does not explicitly reference the methodological basis for selecting this depth range, which may be questioned during validation given that deeper sampling exceeds many common standards.
4. In section 3.2.7 of the PD, states that 75% of verified net removals are held in reserve, but it does not explain how this percentage was determined, whether it applies uniformly, or how and when reserve credits are released. This limits transparency of conservativeness assumptions.
5. Section 3.2.8 of the PD asserts that leakage is unlikely because production is not reduced but does not explicitly assess potential activity-shifting or input-related leakage risks (e.g., displacement of practices, increased inputs elsewhere). The mitigation approach is stated only conditionally.
Required Actions:
1. Explicitly justify the exclusion of non-CO_2 GHGs in Section 3.2.1 by referencing the methodology and BCCS rules confirming that only CO_2 removals from SOC are within the approved accounting scope. The justification appears later under excluded pools but is not clearly linked to GHG accounting scope.
2. Briefly describe the controls or procedures used to maintain plot boundary permanence or cross-reference the section where plot changes and land tenure changes are managed.
3. Add a brief justification or reference to the approved methodology explaining why the 0–90 cm depth profile is included and considered conservative and scientifically robust.
4. Provide a short explanation of the rationale and governance of the reserve mechanism, including release conditions and alignment with methodology or BCCS risk management rules.
5. Include a brief, structured leakage assessment identifying potential leakage pathways and confirming why they are negligible under the project design, or reference where this assessment is documented in detail.</td></tr>
<tr><td>Project participant response</td><td>Date: 14/05/2026</td></tr>
<tr><td colspan="2">Required action 1 is implemented in PDD Section 3.2.1. GHG Covered
N_2O emissions will be calculated and reported. The PDD text has been updated accordingly. N_2O calculations will be incorporated into the farm-level ER calculation sheets and will be submitted as part of the response to the verification findings.
Additionally, the Standard and the Methodology developer have been formally notified regarding the introduction of these updates related to N_2O emissions and leakage assessment.

Required action 2 is implemented in PDD Section 3.2.2 – Spatial Boundary of Measurement
Required action 3 is implemented in PDD Section 3.2.3. Soil Reservoirs and Pools Included
Required action 4 is implemented in PDD Section 3.2.7. Conservativeness

Required action 5 is implemented in PDD Section 3.2.8 – Leakage Considerations
Activity-shifting and market leakage are mitigated by the project's focus on maintaining productivity. To ensure transparency, leakage is directly measured through the monitoring of yield changes in farms and is supported by satellite data analysis to confirm that agricultural production remains stable within the project boundary.
The monitoring of yield changes in farms and the RS analysis results are provided for VVB review together with the reply of the verification findings.</td></tr>
<tr><td colspan="2">Documentation provided by project participant</td></tr>
</table>

1-PDD-CS-BG-SOUTH_v2_11.05.2026_CS200526 *Required action 1:* *Carbonsafe's notification to the Standard and the Methodology developer:* *Folder Supporting documents, subfolder VAL-CAR 6.1, file OUT-26.04.14-Уведомление N2O и теч en-GB.pdf* *Required action 3:* *Garcia-Maquilón, I., Lozano-Juste, J., Alrefaei, A. F., & Rodríguez, P. L. (2022). Hydrotropism: Analysis of the root response to a moisture gradient. Methods in Molecular Biology, 2494, 17–24.* *https://doi.org/10.1007/978-1-0716-2297-1_2* *Maan, C., ten Veldhuis, M.-C., & van de Wiel, B. J. H. (2023). Dynamic root growth in response to depth-varying soil moisture availability: a rhizobox study. Hydrology and Earth System Sciences, 27, 2341–2355.* *https://doi.org/10.5194/hess-27-2341-2023* *Marshall, T. J., Holmes, J. W., & Rose, C. W. (2012). The physical environment of roots. In Soil Physics (pp. 358–376). Cambridge University Press.* *https://doi.org/10.1017/CBO9781139170673.016* *Li, B., Wang, X., & Li, Z. (2024). Plants extend root deeper rather than increase root biomass triggered by critical age and soil water depletion. Science of The Total Environment, 914, Article 169689.* *https://doi.org/10.1016/j.scitotenv.2023.169689* *Required action 5:* *Leakage Assessment Framework in folder Supporting documents, subfolder VAL-CAR 06.5, files:* *Пазарен теч-01.04.26- en-GB.pdf* *Leakage Risk Assessment Document-South.pdf* *Leakage Risk Assessment_South_EN. Xlsx*

VVB assessment	**Date:** 28/05/2026

1. The updated Section 3.2.1 now explicitly states that N_2O emissions are included within the monitoring and accounting scope with increases deducted from the total credit volume. The exclusion of CH_4 and other non-CO_2 gases is justified with direct reference to the approved methodology and BCCS accounting scope provisions. The PP has also formally notified the Standard and Methodology developer regarding the N_2O updates. Hence, this issue is **resolved**. 2. The updated Section 3.2.2 now describes that plot boundaries are defined through geo-referenced cadastral data with permanent spatial identifiers assigned in the ERP system. Cases of land consolidation, subdivision, or ownership change are formally documented and verified through updated cadastral records and shapefiles. Annual documentation submitted to the Municipal Agriculture Service further confirms continued agricultural activity on enrolled parcels. Hence, this issue is **resolved**. 3. The updated Section 3.2.3 provides detailed scientific support for measuring to 90 cm, referencing peer-reviewed studies on root dynamics and hydrotropism. However, the required action specifically asked for a reference to the approved methodology confirming that this depth range is methodologically sanctioned. The updated text does not include this explicit methodological reference. Hence, this remains **unresolved**. 4. The updated Section 3.2.7 clearly explains the rationale for the 75% reserve, confirms uniform application across all sub-projects, defines release conditions tied to subsequent positive SOC results, and describes the governance structure including IMS review and Executive Director authorization. Alignment with BCCS risk management principles is also confirmed. Hence, this issue is **resolved**. 5. Partially resolved. The updated Section 3.2.8 references the Leakage Assessment Framework and confirms yield monitoring and satellite data as measurement tools. The supporting documents provided are considered sufficient. However, Section 3.2.8 within the PDD itself does not summarize the key leakage pathways identified, unlike the more detailed treatment in Section 9.1. Hence, this issue remains **unresolved**. **Required Actions:** 3. The PP is requested to add an explicit reference in Section 3.2.3 confirming that the 0–90 cm depth profile is defined or approved within the applied methodology, in addition to the scientific literature already cited. 5. The PP is requested to include a summary of the main leakage pathways and their assessment conclusions within Section 3.2.8, consistent with the structured treatment already provided in Section 9.1.1. Hence, issues 1, 2 and 4 are considered closed. Whereas **issue 3 and 5 of CAR 06 remains OPEN**.	
Project participant response	**Date :** 10/06/2026
3. PDD Section 3.2.3. Soil Reservoirs and Pools Included has been updated to include an explicit reference to the applied Methodology. 5. PDD Section 3.2.8. Leakage Considerations has been updated to explicitly cross reference Section 9.1.1. where key leakage pathways and mitigation strategies are described.	
Documentation provided by project participant	
1-PDD-CS-BG-SOUTH_v2_11.05.2026_CS120626	
VVB assessment	Date: 01/07/2026

3. The updated Section 3.2.3 now includes an explicit reference confirming that the 0–90 cm depth profile is defined and approved within the applied "Methodology for improving and reporting the level of sequestered carbon in the soil in the agricultural sector," Version 3.1/22.08.25. This directly satisfies the required action, which asked for a reference to the approved methodology confirming that this depth range is methodologically sanctioned. Hence, this issue is **resolved**. 5. Section 3.2.8 confirms leakage is monitored via yield tracking and satellite data, and cross-references Section 9.1.1, which sets out the leakage pathways (activity-shifting, cropland expansion, yield compensation) with mitigation strategies and conclusions. The cross-reference is accepted as sufficient, since the underlying assessment is structured and readily accessible within the same PDD. Hence, this issue is **resolved**. Hence, CAR 06 is considered **CLOSED**.

CAR ID	07	Section no.	3.3	Date: 12/02/2026
Description of CAR				
Section 3.3 Temporal Boundary **Reference:** 1. PDD Template, Section 3.3.1 – Baseline Year 2. PDD Template, Section 3.3.5 – Durability Considerations; BCCS Standard, Permanence and Reversal Risk 3. BCCS Standard, Risk Mitigation and Buffer Requirements **Issues:** 1. Section 3.3.1 of the PD defines the baseline year as "Year 0," corresponding to the first complete soil sampling cycle, but does not specify a calendar year or clearly defined temporal reference. This may create ambiguity when comparing baseline conditions across farms enrolled in different years, particularly in a grouped project. 2. Section 3.3.1 of the PD states that the baseline reflects conventional agricultural systems but does not explicitly describe the pre-project management period used to characterize baseline conditions (e.g., historical practices prior to enrolment). This weakens the transparency of baseline establishment. 3. Section 3.3.5 of the PD refers to both a 75% reserve at sub-project level and a 5% buffer pool for force majeure, but does not clearly distinguish their different purposes, governance, and release conditions. This may create confusion during verification. **Required Actions**: 1. Clarify how "Year 0" is anchored temporally, for example by specifying that the baseline year corresponds to the calendar year of first sampling for each sub-project and confirm how this approach is consistently applied across farms. 2. Briefly explain how historical management practices prior to enrolment are considered in baseline establishment or cross-reference the section where management history requirements are defined. 3. Clearly distinguish between the conservativeness reserve and the buffer pool, explaining their respective roles, management rules, and conditions for credit release or cancellation.				
Project participant response				**Date:** 08/05/2026
Required action 1 and 2 are implemented in PDD Section 3.3.1. Baseline Year *Required action 3 is implemented in PDD Section 3.3.5. Durability Considerations-clarifications added to the PDD and Issuance Policy was updated.*				
Documentation provided by project participant				

1-PDD-CS-BG-SOUTH_v2_11.05.2026_CS200526 *Issuance Policy is provided in folder Supporting documents, subfolder VAL-CAR 07.3, file Issuance policy_v2_13.03.2026.pdf*	
VVB assessment	**Date:** 28/05/2026
1. The updated Section 3.3.1 now clearly defines "Year 0" as the year in which the first soil sampling is conducted and laboratory results are finalized, with the farm assessed against the project-level baseline and additionality criteria. It further acknowledges that baseline soil sampling may occur across two different calendar years depending on timing of enrolment and field operations. This provides sufficient temporal clarity for a grouped project where farms enrol at different times and confirms consistent application of the baseline year definition across all sub-projects. Hence, issue 1 is **resolved**. 2. The updated Section 3.3.1 now explicitly states that participating farmers provide management history information covering the period preceding Year 0, and that this pre-project management period serves to confirm that baseline conditions reflect conventional agricultural practices rather than project-induced changes. The baseline is further described as including documentation of management practices covering the five years prior to enrolment. Cross references to Sections 4.2 and 5 are provided for detailed treatment. Hence issue 2 is **resolved**. 3. The updated Section 3.3.5 now clearly distinguishes between the two mechanisms. The 75% sub-project reserve is described as a structured conservativeness and performance management tool, held at sub-project level and released progressively following successful monitoring cycles and continued SOC stability. The 5% buffer pool is separately described as a risk mitigation instrument for force majeure events and unforeseen reversals, with buffer credits not attributable to individual farmers and cancelled or retired if required to compensate for verified reversals. The Issuance Policy has also been updated as supporting documentation. The purposes, governance, and release or cancellation conditions of both mechanisms are now clearly and separately articulated. Hence, issue 3 is **resolved**. Hence, all three issues of CAR 07 are fully resolved, and CAR 07 is considered **CLOSED**.	

CAR ID	08	**Section no.**	3.4	**Date:** 12/02/2026
Description of CAR				

Section 3.4 Legal & Ownership Boundary References: 1. PDD Template, Section 3.4.2 – Participation Agreements 2. PDD Template, Section 3.4.3 – Ownership of Carbon Credits; BCCS Standard – Ownership and Claims 3. PDD Template, Section 3.4.6 – Safeguards Against Displacement and Conflicts; Soil Carbon Program – Do-No-Harm Principles Issues: 1. Section 3.4.2 refers to farmer contracts and revenue sharing but does not summarize key contractual provisions, such as duration, obligations, termination conditions, MRV access rights, or permanence-related responsibilities. 2. Section 3.4.3 of the PD states that farmers “retain ownership of carbon credits generated on their land,” with revenue sharing via Carbonsafe as aggregator. However, the legal basis for ownership, transfer, and issuance authority is not clearly defined, nor is the role of Carbonsafe as agent or custodian clarified. 3. Section 3.4.6 of the PD commits to a “Do-No-Harm” approach and avoidance of land conflicts, but does not describe operational safeguards, such as grievance mechanisms, dispute resolution processes, or escalation procedures. Required Actions: 1. Add a summary of participation agreement terms, including duration, roles and responsibilities, MRV access, permanence commitments, renewal options, and termination effects. 2. Explicitly define carbon credit ownership and transfer mechanics, clarifying whether Carbonsafe acts as an issuing agent, aggregator, or trustee, and under what legal authorization credits are registered and transacted. 3. Describe or cross-reference the grievance and conflict-resolution mechanism, including how complaints are received, assessed, and resolved, and how risks of displacement are monitored.	
Project participant response	**Date:** 08/05/2026
Required action 1 is implemented in PDD Section 3.4.2. Farmer Participation Agreements *Required action 2 is implemented in PDD Section 3.4.3. Ownership of Carbon Credits* *Required action 3 is implemented in PDD Section 3.4.6. Safeguards Against Displacement and Conflicts*	
Documentation provided by project participant	
1-PDD-CS-BG-SOUTH_v2_11.05.2026_CS200526	
VVB assessment	**Date:** 28/05/2026

1. The updated Section 3.4.2 now provides a comprehensive summary of key participation agreement provisions. Duration, roles and responsibilities of both farmers and Carbonsafe, MRV access rights, permanence commitments, termination and withdrawal conditions, and renewal and amendment provisions are all clearly and separately articulated. The section also clarifies that individual farmer agreements define economic benefit allocation without transferring registry compliance or standard adherence responsibilities. This required action is considered fully resolved. Hence, issue 1 is **resolved**. 2. The updated Section 3.4.3 now clearly defines the ownership structure, confirming that farmers are the ultimate owners of carbon benefits generated on their land. Carbonsafe's role is explicitly defined as project developer, aggregator, and issuing agent, responsible for registration, verification coordination, credit serialization, and transaction administration. The legal basis for this arrangement is grounded in participation agreements under which farmers authorize Carbonsafe to act on their behalf. The separation between beneficial ownership, issuance authority, and transaction management is clearly articulated and confirmed to be consistent with applicable BCCS rules. This required action is considered fully **resolved**. 3. The updated Section 3.4.6 now describes a formal grievance mechanism including defined submission channels, a grievance registers with unique reference numbers, written acknowledgement within defined timeframes, structured assessment, response procedures, and escalation to senior management where necessary. Land tenure disputes and benefit allocation conflicts are addressed through documented mediation steps and formal legal channels where required. Displacement risks are monitored through participation agreements and annual land-use confirmations. The Do-No-Harm principle is operationalised through eligibility controls prohibiting participation of lands with disputed ownership. A cross-reference to Section 4.3.10 is also provided for further detail. This required action is considered fully **resolved**. Hnece, CAR 08 is considered **CLOSED**.

CAR ID	09	Section no.	4.1	Date: 12/02/2026
Description of CAR				

Section 4.1 Methodology **References:** 1. PDD Template, Section 4; Section 4.1 – Methodology Overview 2. PDD Template, Section 4.1.1 – Project Design and Alignment 3. PDD Template, Section 4.1.4 – Sampling Design and Field Execution 4. PDD Template, Section 4.1.5 – Laboratory Analysis 5. PDD Template, Section 4.1.10 – Leakage and Yield Safeguards 6. PDD Template, Section 4.1.12 – MRV Cadence and Verification 7. PDD Template, Section 4.1.14 – Scope Boundaries and Exclusions **Issues:** 1. The PD names the methodology ("Methodology for improving and reporting the level of sequestered carbon in the soil in the agricultural sector") but does not clearly specify the methodology version, approval date, or the standard under which it is formally approved. This limits traceability and validation certainty. 2. The PD describes high-level methodological "pillars," but does not explicitly demonstrate how each key methodology requirement is met by project design elements, nor does it reference specific methodology clauses. 3. The sampling density, depth, and procedures are described in detail in section 4.1.4 of the PD; however, it does not explicitly reference methodology-prescribed minimums or justification for the chosen design (e.g., 25 cores, 0–90 cm depth). 4. Laboratories are described as ISO/IEC 17025 accredited in section 4.1.5 of the PD, but it does not confirm that SOC, bulk density, and stone content analyses are explicitly within the accredited scope of the laboratories used. 5. Leakage is asserted to be unlikely, and mitigation is described conditionally in section 4.1.10 of the PD, but no structured leakage risk assessment is presented, nor are yield safeguards operationalized. 6. In section 4.1.12 of the PD, annual monitoring is clear, but the PD does not clearly define verification triggers, minimum verification frequency, or issuance batching rules. 7. Excluded pools and gases are listed in section 4.1.4 of the PD, but the PD does not explicitly confirm that exclusions are conservative and do not risk over-crediting, as required by the template. **Required Action:** 1. Explicitly identify the methodology title, version number, approval date, and approving standard or program, and confirm that this version is the one applied to the project. 2. Provide a brief alignment narrative or mapping showing how project design elements correspond to the core requirements and intent of the applied methodology. 3. Explicitly confirm that the sampling design meets or exceeds methodology requirements or provide a methodological justification for design choices. 4. Clarify that all analytical parameters used for carbon accounting are within the accredited scope of the selected laboratories. 5. Provide a brief structured leakage assessment, identifying potential pathways and confirming mitigation or conservative deductions where applicable. 6. Specify verification frequency and triggers in alignment with the methodology and BCCS rules. 7. Explicitly state that all exclusions are conservative by design, with a short justification.	
Project participant response	**Date:** 08/05/2026

Required action No 1 is implemented in PDD Section 4.1. Methodology *Required action No 2 is implemented in PDD Section 4.1.1. Project design and alignment* *Required action No 3 is implemented in PDD Section 4.1.4. Sampling design and field execution* *Required action No 4 is implemented in PDD Section 4.1.5. Laboratory analysis and physical soil parameters* *Required action No 5 is implemented in PDD Section 4.1.10. Leakage and yield safeguards* *Required action No 6 is implemented in PDD Section 4.1.12 MRV cadence and verification – BCCS has been requested for additional clarifications. Based on their clarifications, verification frequency and triggers are specified.* *Required action No 7 is implemented in PDD Section 4.1.14. Scope boundaries and exclusions - N_2O emissions will be calculated and reported. The PDD text has been updated accordingly. N_2O calculations will be incorporated into the farm-level ER calculation sheets and will be submitted as part of the response to the verification findings.* *Additionally, the Standard and the Methodology developer have been formally notified regarding the introduction of these updates related to N_2O emissions and leakage assessment.*
Documentation provided by project participant
1-PDD-CS-BG-SOUTH_v2_11.05.2026_CS200526 *Required action No 3:* *Procedure for automated georeferenced soil sampling was provided with 1-LoD-South-07.01.26.zip, filder PD-3.Project Boundary, file:* *PR03_ Procedure for automated georeferenced soil sampling_v2.1_22.08.25.pdf* *Required action No 5:* *Leakage Assessment Framework in folder Supporting documents, subfolder VAL-CAR 06.5, files:* *Пазарен теч-01.04.26- en-GB.pdf* *Leakage Risk Assessment Document-South.pdf* *Leakage Risk Assessment_South_EN. Xlsx* *Required action No 6* *Carbonsafe-BCCR correspondence (Note: All official correspondence language is Bulgarian. For VVB convenience files are machine translated):* *1-OUT-26.03.10-Писмо до БСВК-срокове за верификация-file en-GB.pdf* *1-OUT-26.03.10-Писмо до БСВК-срокове за верификация-email en-GB.pdf* *2-IN-26.03.26_БРВК мейл-уведомление Мет-email en-GB.pdf* *3-Агвайзер-БРВК_срок вериф-email en-GB.pdf* *3-Отговор Агвайзер-БРВК-срокове за верификация-09.04.26-file en-GB.pdf* *4-IN-26.04.15_Карбонсейф АД_предстоящо изменение на Методология_v3.1-file en-GB.pdf* *4-IN-26.04.15-Искане за изменение на Мет-КС към БРВК-email en-GB.pdf* *Required action No 7* *Carbonsafe's notification to the Standard and the Methodology developer:* *Folder Supporting documents, subfolder VAL-CAR 6.1, file OUT-26.04.14-Уведомление N2O и теч en-GB.pdf*

VVB assessment	Date: 28/05/2026

1. The updated Section 4.1 now explicitly identifies the methodology as "Methodology for improving and reporting the level of sequestered carbon in the soil in the agricultural sector," Version 3.1/22.08.25, approved by the Balkan Carbon Credit Standard (BCCS) on 24.10.2025, and confirms that this version is the one applied to the project. This required action is considered **resolved**.

2. The updated Section 4.1.1 now provides a structured alignment summary covering six key methodological areas — baseline establishment, additionality demonstration, quantification and conservativeness, MRV, permanence and reversal risk management, and grouped project governance — each with a brief description of how the project operationalizes the relevant methodology requirement and cross-references to the corresponding PDD sections. This required action is considered **resolved**.

3. The updated Section 4.1.4 now explicitly confirms that the sampling design meets the requirements defined in the approved soil carbon methodology, with sampling density, geo-referencing precision, depth intervals, and laboratory procedures implemented in accordance with Procedure PR03 – Procedure for Automated Georeferenced Soil Sampling v2.1 (22.08.2025). The supporting procedure document has been provided as evidence. This required action is considered **resolved**.

4. The updated Section 4.1.5 now explicitly states that all analytical parameters used for carbon accounting, including SOC concentration, bulk density, and related parameters, are analyzed exclusively by laboratories under valid accreditation, and that the methods applied fall within the formally accredited scope of the selected laboratories as defined under their certification. Laboratory result reports are confirmed to explicitly reference the accredited methods used for each parameter. This required action is considered **resolved**.

5. The updated Section 4.1.10 confirms that leakage is directly measured through yield monitoring and satellite data, and that a conservative deduction will be applied if credible leakage risks are identified. The Leakage Assessment Framework documents provided as supporting evidence are considered sufficient. However, as noted in the assessment of CAR 06 Issue 5 and CL 21, the PDD section itself remains brief and does not summarize the key leakage pathways. A brief structured summary within the section would fully satisfy the requirement at PDD level. This remains **partially resolved.**

6. The updated Section 4.1.12 now clearly defines that verification is triggered upon completion of at least one full monitoring cycle, defined as the availability of two consecutive measurements enabling net removal calculation. Issuance batching rules are described, confirming that verification may cover aggregated results from multiple monitoring periods provided accuracy, transparency, and MRV integrity are maintained. The PP has also provided correspondence with BCCS confirming alignment with standard requirements on verification timing. Desk review and risk-based on-site audits are confirmed as components of verification. This required action remains **resolved**.

7. The updated Section 4.1.14 now clearly describes the accounting framework as reflecting net greenhouse gas performance, with SOC removals adjusted for fuel-related CO_2 emissions and soil-related N_2O emissions. The exclusion of above and belowground biomass, litter, and other non-material sources is confirmed, and the text explicitly states that credited removals represent a conservative estimate of net climate benefit. N_2O is now included within the accounting boundary with increases deducted from net credits, further strengthening the conservativeness of the framework. This required action remains **resolved**.

Hence, **issue 5 of the CAR 09** remains **OPEN**.

Project participant response	**Date :** 10/06/2026

PDD Section 4.1.10 Leakage and yield safeguards has been updated to explicitly cross reference Section 9.1.1. where key leakage pathways and mitigation strategies are described.	
Documentation provided by project participant	
1-PDD-CS-BG-SOUTH_v2_11.05.2026_CS120626	
VVB assessment	**Date:** 01/07/2026
5. Section 3.2.8 confirms leakage is monitored via yield tracking and satellite data, and cross-references Section 9.1.1, which sets out the leakage pathways (activity-shifting, cropland expansion, yield compensation) with mitigation strategies and conclusions. The cross-reference is accepted as sufficient, since the underlying assessment is structured and readily accessible within the same PDD. Hence, this issue is **resolved**. Hence, CAR 09 is considered CLOSED.	

CAR ID	10	Section no.	4.3	**Date:** 12/02/2026
Description of CAR				

Section 4.3 Project Scenario	
References: 1. PDD Template, Section 4.3; 4.3.1 Project Scenario 2. PDD Template, Section 4.3.2 – Practice Package and Eligibility 3. PDD Template, Section 4.3.3 – Implementation Model and Farmer Support 4. PDD Template, Section 4.3.6 – Data Integrity, Governance, and Verification 5. PDD Template, Section 4.3.7 – Registration and No Double Counting 6. PDD Template, Section 4.3.8 – Leakage and Production Safeguards 7. PDD Template, Section 4.3.10 – Social Safeguards and Participation Equity **Issues:** 1. Section 4.3.1 of the PDD clearly describes the with-project practices and safeguards, but it does not explicitly sequence the transition from baseline (BAU) to project conditions (e.g., enrollment → baseline sampling → practice change → first monitoring). This reduces clarity on when project activities formally commence relative to baseline establishment. 2. Section 4.3.2 of the PDD lists a comprehensive set of regenerative practices and states that a “minimum bundle” is required, but it does not define clear minimum thresholds (e.g., mandatory practices, minimum frequency, or duration) that constitute eligibility at field level. Flexibility is emphasized without sufficient boundary conditions. 3. In section 4.3.2 of the PDD, it is mentioned that eligibility requires that “one or more new changes” be introduced relative to pre-project management. This criterion is too broad and may allow marginal changes that do not plausibly drive SOC increases, weakening additionality assurance. 4. Section 4.3.3 of the PDD states that Carbonsafe provides training and technical assistance but does not describe frequency, format, or minimum support commitments, nor how participation is documented. 5. QA/QC tools are described in section 4.3.6 of the PDD, but it does not explicitly allocate roles and decision authority (e.g., who approves corrections, who authorizes data lock-in prior to verification). 6. Section 4.3.7 of the PDD states that farmers are listed as owners and Carbonsafe as account manager, but does not explicitly reference the legal or contractual authority enabling Carbonsafe to manage issuance and transfers on behalf of farmers. 7. Section 4.3.8 of the PDD started that Leakage is asserted to be unlikely due to productivity neutrality, but no structured leakage assessment is presented (e.g., identification of activity-shifting or input-related leakage pathways). 8. Section 4.3.10 of the PD states that grievance pathways exist but does not describe how grievances are raised, recorded, assessed, or resolved, limiting auditability of social safeguards. **Required action:** 1. Add a brief stepwise transition description showing how fields move from BAU to the project scenario, aligned with baseline Year 0, practice adoption, and first crediting events. 2. Define enforceable minimum requirements for the practice bundle (e.g., at least X practices adopted concurrently or continuously), and clarify how deviations are assessed without undermining additionality. 3. Refine eligibility rules to require material practice changes demonstrably linked to SOC outcomes, consistent with the methodology’s additionality intent. 4. Briefly define the farmer support model, including training cadence, advisory mechanisms, and documentation of support delivery. 5. Clarify governance roles and responsibilities for data validation, correction, approval, and submission to the VVB. 6. Cross-reference participation agreements or registry rules that legally authorize Carbonsafe to manage registration and transactions, ensuring traceability of ownership and authority. Please provide contract agreement between farmers and Carbonsafe to substantiate it. 7. Include a brief structured leakage assessment, identifying potential risks and confirming why they are negligible or how conservative deductions would be applied. 8. Briefly describe or cross-reference the grievance mechanism, including access, process steps, and escalation.	
Project participant response	**Date:** 08/05/2026

Required action No 1 is implemented in PDD Section 4.3.1. Project Scenario (With-Project Case). *Required action No 2 is implemented in PDD Section 4.3.2. Practice package and eligibility (field level).* *Required action No 3 is implemented in PDD Section 4.3.2. Practice package and eligibility (field level).* *Required action No 4 is implemented in PDD Section 4.3.3. Implementation model and farmer support.* *Required action No 5. is implemented in PDD section 4.3.6. Data integrity, governance, and verification* *Required action No 6 is implemented in PDD Section 4.3.7. Registration, traceability, and no double counting.* *Notarized Power of Attorney* enabling Carbonsafe to manage issuance and transfers on behalf of farmers provided. *Required action No 7 is implemented in PDD Section 4.3.8. Leakage, production safeguards, and co benefits.* *Required action No 8 is implemented in PDD Section 4.3.10. Social safeguards and participation equity.*
Documentation provided by project participant

1-PDD-CS-BG-SOUTH_v2_11.05.2026_CS200526 *Required action No 4* *Folder Supporting documents, subfolder VAL-CAR 10.4* *Formal training program for participating farmers has been established.* *Training Policy:* *Farmer Training Policy_v1_27.03.26-EN.pdf* *Farmers Onboarding_Training_South_EN.pdf* *Annual Farmers Training Plan_South_EN.pdf* *Training event conducted:* *Покана за обучение-Първоначално обучение_за пример.pdf* *Регистър_регистрирани клиенти_18.02.2026.pdf* *Required action No 5* *Folder Supporting documents, subfolder VAL-CAR 10.5_10.6, file:* *MRV Protocol-Processes, Governance and Accountability_v1_20.03.26-EN.pdf* *Required action No 6* *Folder Supporting documents, subfolder VAL-CAR 10.5_10.6, files:* *3-Заяв. рег. подпартида-клиент за проект_v1_10.06.24_Прил. 4-Agrarika.pdf* *3-Заяв. рег. подпартида-клиент за проект_v1_10.06.24_Прил. 4-Agriink.pdf* *3-Заяв. рег. подпартида-клиент за проект_v1_10.06.24_Прил. 4-Agroland.pdf* *3-Заяв. рег. подпартида-клиент за проект_v1_10.06.24_Прил. 4-Agroterra.pdf* *3-Заяв. рег. подпартида-клиент за проект_v1_10.06.24_Прил. 4-Agrotrade.pdf* *3-Заяв. рег. подпартида-клиент за проект_v1_10.06.24_Прил. 4-Ecosyst.pdf* *3-Заяв. рег. подпартида-клиент за проект_v1_10.06.24_Прил. 4-ET Agroins.pdf* *3-Заяв. рег. подпартида-клиент за проект_v1_10.06.24_Прил. 4-ET Stozher.pdf* *3-Заяв. рег. подпартида-клиент за проект_v1_10.06.24_Прил. 4-Insekta.pdf* *3-Заяв. рег. подпартида-клиент за проект_v1_10.06.24_Прил. 4-Kris Mari.pdf* *3-Заяв. рег. подпартида-клиент за проект_v1_10.06.24_Прил. 4-Kurtev Grup.pdf* *3-Заяв. рег. подпартида-клиент за проект_v1_10.06.24_Прил. 4-Proizvoditel Yotin.pdf* *3-Заяв. рег. подпартида-клиент за проект_v1_10.06.24_Прил. 4-Rusalov.pdf* *3-Заяв. рег. подпартида-клиент за проект_v1_10.06.24_Прил. 4-Sortovi Semena.pdf* *3-Заяв. рег. подпартида-клиент за проект_v1_10.06.24_Прил. 4-ZKPU Maglen.pdf* *3-Заяв. рег. подпартида-клиент за проект_v1_10.06.24_Прил. 4-ZP Boris.pdf* *3-Заяв. рег. подпартида-клиент за проект_v1_10.06.24_Прил. 4-ZP Nastya.pdf* *3-Заяв. рег. подпартида-клиент за проект_v1_10.06.24_Прил. 4-Vuki.pdf* *Required action No 7* *Leakage Assessment Framework in folder Supporting documents, subfolder VAL-CAR 06.5, files:* *Пазарен теч-01.04.26- en-GB.pdf* *Leakage Risk Assessment Document-South.pdf* *Leakage Risk Assessment_South_EN. Xlsx*	
VVB assessment	**Date:** 28/05/2026

1. The updated Section 4.3.1 now includes a clear five-step transition sequence covering enrolment and eligibility confirmation, baseline establishment at Year 0, implementation of project practices, monitoring cycles, and verification and crediting. The annual re-registration process is also described, providing a clear distinction between baseline and current farm conditions. Hence, this issue is considered **resolved**.

2. Partially resolved. The updated Section 4.3.2 now lists seven specific practices with detailed descriptions and confirms that at least one practice must be improved or implemented in addition to annual geo-referenced SOC measurement. However, the required action asked for enforceable minimum thresholds such as a defined number of concurrent practices, minimum frequency, or duration requirements. The updated text still emphasizes flexibility without defining sufficient boundary conditions to prevent marginal compliance. The minimum bundle requirement of "at least one practice" remains broadly defined and may not provide adequate assurance that practice changes are material enough to drive SOC outcomes. Hence, this issue remains **unresolved**.

3. The updated Section 4.3.2 confirms that a five-year management history is required and that projects must introduce one or more new changes to pre-existing practices. However, as noted under Issue 2, the threshold of "one or more new changes" remains too broad and does not explicitly require that changes be materially linked to SOC outcomes. The connection between practice changes and plausible SOC increases is referenced generally in Section 2.1 but is not defined as an eligibility criterion at field level within Section 4.3.2 itself. Hence, this issue remains **unresolved**.

4. The updated Section 4.3.3 describes individual farm strategies, agronomic recommendations tailored to specific analytical results, and training support implemented through the established Farmer Training Policy. Supporting documentation provided includes the Farmer Training Policy, onboarding training records, annual training plan, and training event records. These collectively demonstrate a structured and documented farmer support model. Hence, this issue is **resolved**.

5. The updated Section 4.3.6 now clearly defines the governance structure including data entry and initial validation by the Agronomic Team, correction authority held by the MRV Review Team chaired by the Head of IMS, QA confirmation steps, data and issuance authorization by the Head of IMS and Executive Director, and formal submission coordination by the VVB Liaison. All steps are archived and supported by the MRV Protocol document provided as evidence. Hence, this issue is **resolved**.

6. The updated Section 4.3.7 now explicitly states that farmers grant Carbonsafe authorization through the Participation Agreement to act as project aggregator and registry account manager, covering credit registration, serialization, issuance coordination, transfer execution, and retirement transactions. A Notarized Power of Attorney has been provided as supporting evidence, along with farm-level registry application documents for multiple participating farms. The legal basis for Carbonsafe's role is now clearly established. Hence, this issue is **resolved**.

7. The updated Section 4.3.8 confirms that leakage is directly measured through yield monitoring and satellite data, and that the practice bundle is designed to be production neutral or positive. The Leakage Assessment Framework documents provided as supporting evidence are considered sufficient. However, consistent with the assessment of CAR 06 Issue 5 and CAR 09 Issue 5, the PDD section itself does not summarise the key leakage pathways identified, and a brief structured summary within the section would fully satisfy the requirement at PDD level. Hence, this issue remains **un-resolved**.
8. Fully resolved. The updated Section 4.3.10 now provides a comprehensive description of the grievance mechanism, covering submission channels, grievance register with unique reference numbers, written acknowledgement, eligibility assessment, review and fact-

	finding, written response with corrective actions, and escalation to senior management. The mechanism is publicly accessible and cross-referenced to the published document on Carbonsafe's website. Hence, this issue is **resolved.** Hence, **issues 2, 3, and 7 of CAR 10 remain OPEN.**

Project participant response	**Date :** 11/06/2026
2.&3.PDD Section 4.3.2 Practice package and eligibility (field level) have been updated. 7.PDD Section 4.3.8 Leakage, production safeguards, and co benefits has been updated to explicitly cross reference Section 9.1.1. where key leakage pathways and mitigation strategies are described.	
Documentation provided by project participant	
1-PDD-CS-BG-SOUTH_v2_11.05.2026_CS120626	
VVB assessment	**Date:** 01/07/2026
2. & 3. For points 2 and 3 raised under this CAR PP has now provided more detailed and explicit response defining Practice Package and eligibility at field level in section 4.3.2 of the PDD. The field must adopt at least one regenerative practice and allow measurement of SOC as per the defined protocol. The PP has further clarified that pre-existing practices are considered eligible where the participant commits to a demonstrable increase in the intensity, frequency, or quality of existing management practices, resulting in an enhanced potential for soil organic carbon sequestration relative to the baseline management conditions. The revised section specifies that the project activity shall comprise either a single significant management change or a combination of management practices which, collectively, reduce soil disturbance, enhance soil organic carbon sequestration, or improve the retention of organic carbon in soils. Based on the information provided, the VVB confirms that the revised description clearly defines the eligibility of pre-existing practices and the conditions under which such practices are expected to generate additional soil organic carbon benefits beyond the established baseline. Hence, these points are now **resolved.** **7.** The VVB assessed the procedures described by the PP for the identification, monitoring, and quantification of leakage and confirms that the assessment of applicable leakage pathways has been integrated into the annual MRV cycle. PDD section 4.3.8 is cross reference with section 9.1.1 which describes the leakage pathway and mitigation in detail. The VVB verified that leakage is assessed through direct monitoring of changes in agricultural yields at participating farms and is further corroborated using satellite-based observations, where applicable. Based on the information reviewed, the VVB confirms that this complementary monitoring approach provides a reasonable basis for detecting potential displacement of agricultural activities. Where leakage is identified, the corresponding emissions are quantified in accordance with the applied methodology and appropriately deducted from the net GHG removals claimed by the project. Therefore, this point is **resolved.** CAR #10 stands **CLOSED.**	

CAR ID	11	Section no.	5	**Date:** 12/02/2026
Description of CAR				

Section 5. Eligibility and Additionality Issues: 1. Section 5.1.1 of the mention that the project excludes wetlands, peatlands, riverbeds, and forest fund lands, which is appropriate; however, PP has not provided any verifiable evidence, and it does not clearly reference the official land-use classification system or cadastral source used to confirm eligibility (e.g., national land-use registry or LPIS). 2. The PDD requires exclusivity declarations and excludes lands enrolled in other carbon schemes but does not describe how exclusivity is verified initially or monitored over time, beyond farmer statements. 3. Minimum holding size thresholds (e.g., 2,000 decares for cereals; 500 decares for perennial crops) are introduced, but the section 5.1.1 of the PDD does not justify why such thresholds are required for eligibility, particularly in relation to environmental integrity or methodological necessity. 4. The PD clearly requires annual MRV access and data provision, but does not specify consequences of non-compliance, such as temporary suspension, reduced issuance, or exclusion. Required action: 1. Explicitly state which official land-use classification system is used to verify agricultural land eligibility and how exclusions are confirmed. Substantiate it with verifiable evidence. 2. Clarify with supporting evidence the verification and enforcement mechanisms for exclusivity including corrective actions if breaches are detected. 3. Provide a brief justification for minimum farm size thresholds or clarify that these are programmatic constraints rather than standard eligibility requirements. 4. Define sanctions and corrective actions for MRV non-compliance.	
Project participant response	**Date:** 08/05/2026
Required actions No 1,2,3 and 4 are implemented in PDD Section 5.1.1. Eligibility criteria. *South Bulgaria Project area boundaries together with the polygons of all enrolled farms were sent to the Registry for check. Registry's reply - that no overlap of areas has been identified and the polygons fall within the scope and boundaries of the project "Carbonsafe - a project for carbon agriculture in Southern Bulgaria" - is provided.*	
Documentation provided by project participant	
1-PDD-CS-BG-SOUTH_v2_11.05.2026_CS200526 *Required actions No 1* *Farmers registrations in national land-use registry already provided in Earthlink Desk Review section - 1-LoD-South-07.01.26.zip, folder PD-8.Durabulity, subfolder Legal rights* *Required actions No 2* *Folder Supporting documets, subolder VAL-CAR 11.2, file:* *Register of bad faith participation: PR0204-Register Unfaithful projects_v1_22.06.23-r16.07.2025.xslx,* *Registry check of enrolled land exclusivity provided with verification findings, folder VER-CL 14, files:* *OUT-26.05.14_Проверка на площи Юг.pdf* *(Machine English translation: OUT-26.05.14_Проверка на площи Юг en-GB.pdf)* *IN-26.05.15-Проверка на площи-Юг_БРВК.pdf* *(Machine English translation: IN-26.05.15-Проверка на площи-Юг_БРВК en-GB.pdf)* *Correction mechanism file:* *Corrections Mechanism Policy _v1_27.03.26-EN.pdf* *Required actions No 4* *Correction mechanism provided in folder Supporting documets, subfolder VAL-CAR 11.2, file Corrections Mechanism Policy _v1_27.03.26-EN.pdf*	
VVB assessment	**Date:** 28/05/2026

	1. The updated Section 5.1.1 now explicitly references the Integrated Administration and Control System (IACS) and the Land Parcel Identification System (LPIS) as the official EU and national systems used to verify land eligibility and legal tenure. The section explains how IACS performs automated cross-checks between declared land areas and LPIS data, and how annual submissions by agricultural producers — including proof of legal grounds, validated survey cards, registration cards, and IACS applications with parcel maps — confirm continued eligibility. Farmer registrations in the national land-use registry have been provided as supporting evidence in the desk review folder. Hence, this issue is **resolved**. 2. The updated Section 5.1.1 now describes a two-layer exclusivity verification approach. At enrolment, farmers sign exclusivity declarations. Prior to credit issuance, Carbonsafe formally requests confirmation from the BCCR that enrolled parcels are not registered under another carbon project. Registry cross-check correspondence has been provided as supporting evidence. In the event of a breach, affected parcels are immediately excluded, pending issuance is suspended, and the case is recorded in an internal register of bad-faith participation. The Corrections Mechanism Policy has been provided as further supporting evidence. These combined controls provide a credible and auditable exclusivity verification framework. Hence, this issue is **resolved**. 3. The updated Section 5.1.1 now explicitly clarifies that the minimum holding size thresholds of 2,000 decares for cereal-based systems and 500 decares for perennial crops are programmatic criteria established by the Project Developer and are not requirements of the applied methodology or BCCS standard. The justification provided — that these thresholds ensure financial and operational feasibility by managing fixed costs associated with soil sampling, laboratory analysis, data management, and verification relative to potential carbon removal outcomes — is reasonable and transparent. The text confirms that these thresholds do not affect environmental integrity or methodological compliance. Hence, this issue is **resolved**. 4. The updated Section 5.1.1 now includes a structured contractual safeguard and penalty framework covering performance obligations, penalties for material non-performance, treatment of area loss events, and alignment with MRV requirements. The section confirms that repeated departures from agreed practices may result in suspension of eligibility or reduced credit issuance, and that MRV non-compliance corrective actions are taken in accordance with the established Corrections Mechanism Policy, which has been provided as supporting evidence. Hence, this issue is **resolved**. Hence, CAR 11 is **CLOSED**.

CAR ID	12	**Section no.**	5.2	**Date:** 12/02/2026
Description of CAR				

Section 5.2 Baseline Justification & Conservativeness References: 1. PDD Template, section-5.2.1 2. PDD Template, Section-5.2.4 3. PDD Template, Section-5.2.7 4. PDD Template, Section-5.2.8; BCCS – Integrity and Correction Rules Issues: 1. Section 5.2.1 of the PDD provides a strong regional agronomic description (climate, soils, degradation pressures) but does not explicitly state how these factors justify the choice of BAU as the continuation of conventional practices rather than any alternative counterfactual. The causal link between agronomic constraints and baseline selection remains implicit. 2. Section 5.2.4 of the PD applies a dynamic baseline anchored to the highest SOC value ever measured, which is a strong conservativeness mechanism. However, it is not explicitly stated that this approach is mandated or permitted by the approved methodology, creating a potential compliance risk. 3. Section 5.2.7 states that baseline is prior to credited practice changes but does not clarify how this is applied for farms joining in different years under the grouped project structure. 4. Section 5.2.8 states that post-issuance corrections can lead to reserve adjustments or cancellation, but it does not specify who authorizes such actions and how they are operationally executed in the registry. Required Actions: 1. Add a short explicit statement explaining why the described agronomic context makes continued conventional management the most plausible baseline under the methodology. 2. Explicitly confirm that the “highest historical SOC” baseline rule is defined or allowed by the approved methodology or justify its use as a conservative overlay consistent with BCCS rules. 3. Clarify that each sub-project establishes its own Year-0 baseline at enrollment and that no credits are issued for any SOC change prior to that baseline. 4. Describe the governance and authority for post-issuance corrections, including the roles of Carbonsafe.	
Project participant response	**Date:** 08/05/2026
Required action No 1 is implemented in PDD Section 5.2.1. Regional Agronomic Context. Please see underline notes 34,35,36 in this section for reference. *Required action No 2 is implemented in PDD Section 5.2.4. Field level definition of the baseline* *Required action No 3 is implemented in PDD Section 5.2.7. Temporal safeguards and materiality.* *Required action No 4 is implemented in PDD Section 5.2.8 Governance and Transparency*	
Documentation provided by project participant	
1-PDD-CS-BG-SOUTH_v2_11.05.2026_CS200526 *Required action No 1* *Folder Supporting documents, subfolder VAL-CAR 12.1, files:* *Buletin_NIMH_202507.pdf;* *Данни за 2025 година в България _ meteo.bg.pdf;* *НАЦИОНАЛНА ПРОГРАМА.pdf* *Required action No 4* *Correction mechanism provided in folder Supporting documets, subfolder VAL-CAR 11.2, file Corrections Mechanism Policy _v1_27.03.26-EN.pdf*	
VVB assessment	**Date:** 28/05/2026

	1. The updated Section 5.2.1 now provides a comprehensive and well-evidenced justification for the BAU baseline selection. Five categories of evidence are presented — plant protection product residues, soil erosion data, humus decline and stubble burning, SOM decline trends, and the short-term leasing model — each with a concluding statement explicitly linking the described conditions to the continuation of conventional management as the most plausible baseline. The conclusion section consolidates these lines of evidence into a clear statement that regenerative transition is unlikely without an external mechanism, and that sustainable SOC increase is not expected under BAU conditions. Supporting climatic and national programme documents have been provided as evidence. This required action is considered fully resolved. Hence, this issue is **resolved**. 2. The updated Section 5.2.4 now explicitly states that the dynamic baseline anchored to the highest historically measured SOC stock value is defined and permitted under the approved Methodology, specifically referencing Methodology Section 3.2 Farm Balance as the provision establishing this conservative baseline determination rule. The text clarifies that this approach is a methodological requirement rather than a discretionary developer-level adjustment, directly addressing the compliance risk identified in the CAR. This required action is considered fully resolved. Hence, this issue is **resolved**. 3. The updated Section 5.2.7 now explicitly confirms that under the grouped project structure, each participating farm establishes its own Year-0 baseline at the time of formal enrolment and completion of the initial soil sampling cycle. It further explicitly states that no carbon credits are issued for any SOC stock changes occurring prior to the established Year-0 baseline, and that SOC changes are quantified exclusively relative to the sub-project's defined baseline and only for monitoring periods following enrolment. This required action is considered fully resolved. Hence, this issue is **resolved**. 4. The updated Section 5.2.8 now clearly defines the governance structure for post-issuance corrections. Carbonsafe is responsible for identifying, documenting, and proposing corrective actions. The VVB independently reviews corrections where applicable. The BCCR retains exclusive authority to execute all changes to issued credits, including serial adjustments, reserve reallocations, and cancellations, based on formally submitted and validated instructions. All actions are recorded within the registry system ensuring full traceability and audit trail. The Corrections Mechanism Policy has been provided as additional supporting evidence. This required action is considered fully resolved. Hence, this issue is **resolved**. Hence, CAR 12 is **CLOSED**.

CAR ID	13	**Section no.**	5.3	**Date:** 12/02/2026
Description of CAR				

Section 5.3 Additionality Demonstration 1. PDD Template, Sections-5.3.1–5.3.2 2. PDD Template, Section-5.3.3 3. PDD Template, Section-5.3.4 4. PDD Template, Section-5.3.6; BCCS integrity rules 5. PDD Template, Section-5.3.9 References: 1. The PDD states that none of the credited practices or SOC MRV are legally required, but it does not explicitly reference the specific Bulgarian or CAP legal instruments that confirm this. The argument is plausible but not fully auditable. 2. Section 5.3.3 of the PDD correctly notes that eco-schemes are voluntary, but it does not explicitly describe how payments for eco-schemes are prevented from claiming the same SOC outcomes that are credited under Carbonsafe. 3. Section 5.3.3 of the PDD mentioned that Five-year management histories and exclusivity statements are required, but the PD does not define how their completeness, plausibility, or falsification risk is assessed before accepting a farm as additional. 4. Section 5.3.6 of the PDD asserts that credits are not claimed in the national inventory but does not explain how this is ensured in practice, for example through government notification or registry tagging. 5. Section 5.3.6 of the PDD allows transitional farms with partial adoption but does not specify how long transitional status can last or what happens if farmers fail to implement the full practice set. Required Actions: 1. Reference or summarize the relevant Bulgarian and CAP rules (e.g., GAEC standards, eco-scheme regulations) to formally demonstrate that the credited practices and SOC monitoring are not mandatory. 2. Clarify the operational separation between public subsidies and credited SOC outcomes (e.g., through contractual disclaimers or reporting separation). 3. Specify minimum evidence standards and validation checks (e.g., invoices, satellite data, CAP declarations) used to corroborate farmer-provided histories. Provide the same to VVB for validation. 4. Clarify the mechanism preventing double claiming with the national GHG inventory, such as registry labelling or formal disclaimers. 5. Define time limits and escalation rules for transitional practices to prevent indefinite crediting based on partial adoption.

Project participant response	Date: 08/05/2026
Required actions 1 and 2 are implemented in PDD Section 5.3.1. Legal Compliance & Non-Mandatory Activities *Required action 3 is implemented in Section 5.3.4 Evidence and Documentation* *Carbonsafe is in the process of developing and implementing a Remote Sensing (RS) monitoring framework as part of the MRV system. At the current stage a Remote Sensing analysis has already been conducted for the farms included in the present verification cycle, covering the Project Area subject to verification. The analysis includes initial verification of land use, crop presence, and consistency with reported practices based on satellite data.* *The RS analysis covering pre project farm conditions are provided with the verification findings.* *Required action No 4 is implemented in PDD Section 5.3.6. Separation from compliance obligations and inventories* *Required action No 5 is implemented in PDD Section 5.3.9. Handling partial or transitional practices*	
Documentation provided by project participant	

1-PDD-CS-BG-SOUTH_v2_11.05.2026_CS200526 *Required actions 1 and 2* *Guidelines_Implementation_Statutory_Governance_Requirements_ENG.pdf* *Required action 3-* *Folder Supporting documents, subfolder VAL-CAR 13.3:* *Farmers copies of the survey cards, registration cards, and IACS applications, including attached parcel maps for 5 years period prior to enrollment*	
VVB assessment	**Date:** DD/MM/YYYY

1. The updated Section 5.3.1 now provides a detailed and well-structured analysis of the CAP framework, covering SMRs, GAECs, eco-schemes, and the Bulgarian national Strategic Plan. The section explicitly confirms that none of the GAEC standards require SOC monitoring, soil sampling, or quantified carbon stock reporting, and that eco-schemes are voluntary, short-term, and do not mandate long-term commitment or measurable SOC enhancement. GAEC 5 is specifically referenced, and its scope is distinguished from carbon sequestration requirements. The supporting Guidelines document on statutory governance requirements has also been provided. This required action is considered fully **resolved**.

2. The updated Section 5.3.1 clearly distinguishes between eco-scheme participation and project activities, confirming that eco-schemes are voluntary, limited to one practice at a time, and do not require SOC measurement or long-term commitment. The structural and operational differences between CAP support mechanisms and the Carbonsafe crediting framework are well articulated, confirming that the same SOC outcomes cannot simultaneously be claimed under both instruments. This required action is considered fully **resolved**.

3. The PP has mentioned in their response that for the current verification cycle, a Remote Sensing Analysis has been conducted for the included farms in this cycle. However, the PP has not explained in complained detail regarding the Remote Sensing Analysis conducted for land use, crop presence, and consistency with reported practices based on satellite data. Additionally, the PP has mentioned regarding providing the Remote Sensing Analysis covering the pre-project farm conditions with the verification findings. However, this is not acceptable. The VVB has already maintained separate documents for the Validation and Verification Scope. All responses, documentation and evidences asked for by the VVB in the Validation Scope Round must be provided by the PP in the Validation Round itself. Additionally, the PP must provide the Raster Format Parcel Maps for a time period of five years prior to enrollment. Hence, this **Point 3 of CAR#13 continues to stand OPEN.**

4. The updated Section 5.3.6 now clearly explains the structural separation between voluntary credit issuance and national GHG accounting. The section confirms that credits are generated exclusively within the voluntary carbon market, are not part of Bulgaria's NDC accounting framework, and are not integrated into national compliance reporting systems. Registry labelling within BCCR identifies credits as voluntary removals, and the absence of any Article 6 authorization mechanism in Bulgaria is referenced and supported by a UNFCCC source. This required action is considered fully **resolved**.

5. The updated Section 5.3.9 now states that this section is not applicable to the current project design, as the project applies a forward-looking measure-remeasure approach under which SOC changes are quantified exclusively based on monitored results following implementation of project-prescribed practices. No credits are attributed to partial, historical, or transitional practices prior to enrolment, and all eligible removals are determined based on ex-post measured SOC changes. The previous text allowing transitional farms has been removed. This approach eliminates the need for transitional time limits and escalation rules, as partial adoption prior to enrolment is not credited under any circumstances. This required action is considered fully **resolved**.

Issues 1,2,4, and 5 are fully resolved. Whereas issue 3 of CAR 13 remains OPEN.

Project participant response	**Date :** 10/06/2026

RS Analysis supporting the 5 year pre-enrollment history are provided.

Detailed description of the RS analysis.
The sensor configuration is Sentinel-2 L2A surface reflectance (Sen2Cor) and Sentinel-1 GRD IW dual-polarisation backscatter (radiometrically calibrated, terrain-flattened and geocoded by the Copernicus ground segment). Indicator definitions are shipped in versioned form in 03_EVALSCRIPTS/ and cover NDVI, NDTI, GPP Proxy, SOC Proxy, N_2O Proxy, SAR VV, SAR VH, BSI and NBR2.
Each indicator has its own methodology subsection in the RS report (Section 2) that sets out formula, QA protocol, per-zone aggregation rule and per-parcel time-series treatment.
The temporal window is recorded verbatim in farm_config.json: five complete pre-enrolment campaigns, the BASE entry year, and the post-implementation campaigns up to the verification cut-off, with partial start/end years excluded from BASE→POST aggregates.
The same window is used identically across every zone (farm, Control, Belt) and every indicator.
Land-use and crop-presence verification operates on dekadal NDVI time series. The annual phenology curve (emergence, peak, senescence) is matched against the crop found during the sampling visit of the PP; the resulting per-parcel crop-by-year classification is tabulated in per_parcel_adoption_matrix.json. All practices are land-use aware.
The tillage signature is read jointly from NDTI in the optical domain and from the dormant-season SAR backscatter step-change pattern; the cover-crop signature from a sustained off-season NDVI envelope with BSI / NBR2 cross-check. The full parcel-by-parcel surface-state reading by month for every campaign is in the practice-assessment subsection of the RS report (Section 3, per-indicator surface-state trajectory).
The SOC chain consists of the SOC Proxy itself, two public reference soil layers (FAO HWSD2 v2 and SoilGrids 2.0), the BSI / NBR2 cross-check, and the per-parcel BASE-anchored trajectory across post-implementation campaigns. The N_2O subsection reads the agronomic and meteorological proxies relevant to nitrous-oxide flux.
The statistical structure is PRE-vs-POST testing within each zone, Difference-in-Differences for farm-vs-Control and farm-vs-Belt for every indicator, and a Mann-Kendall plus Theil-Sen monotonic trend test for the farm series, all corrected under the Benjamini-Hochberg FDR procedure. QA screening uses the Sentinel-2 Scene Classification Layer for cloud/shadow exclusion and an inter-quartile-range filter for residual atmospheric and snow artefacts.
The reading rule throughout the report is convergent multi-sensor evidence: no single indicator stands alone.
Land-use and practice claims rest on the joint reading of NDVI, NDTI, SAR (VV and VH) and BSI / NBR2, with the SOC Proxy and the public reference soil layers carrying the carbon-stock context and could found in section 3 of the RS report.

Pre-project evidence placed inside the Validation Round.
The Project Participant acknowledges and accepts the VVB instruction that all Validation-Scope evidence must sit inside the Validation Round. The complete pre-project RS analysis for the five complete pre-enrolment campaigns, with the same indicator suite, QA protocol, evalscripts and zone framework, is delivered with this response and is now part of the Validation file set under 01_REPORT/, 02_SOURCE_DATA/, 03_EVALSCRIPTS/, 05_GEOJSON/, 07_AUTHORITATIVE_STATS/ and Supporting documents/VAL-CAR 13.3/. The per-parcel pre-project values sit in the per-parcel adoption matrix (PRE campaigns), the parcel-mean baseline statistics in annual_means.json, and the farm-level baseline narrative in the corresponding baseline subsection of the RS report.

Form of the parcel evidence.
Parcel geometry is supplied as vector and processed natively against the Sentinel pixel grid. Re-rasterising the cadastral polygons cannot add information beyond the resolution of the vector boundary itself, so the analysis runs directly against the polygons in 05_GEOJSON/. The farm-parcel layer is supplied by the Project Participant; the Belt zone

is sourced independently by the RS expert from the Bulgarian LPIS INSPIRE service; the Control zone from the SFA-PA / GSA farmer-declaration data via СЕУ ДФЗ open data; fire perimeters from the SFA-PA fire register via СЕУ ДФЗ open data.

The verification produces three coherent levels of evidence per parcel and per zone for every campaign in the pre-enrolment window. Per-pixel observations are processed at the native Sentinel-2 and Sentinel-1 pixel grid inside the polygons listed above; per-pixel within-zone spatial variability is summarised per acquisition date in within_farm_variability.json. Per-parcel time series are derived from those per-pixel observations clipped to each parcel polygon and keyed by SFA-PA parcel ID: the adoption-matrix evidence (NDVI cover-crop windows, BSI / NBR2 residue and exposure metrics, crop-by-year classification, GAEC-6 compliance window, canopy continuity, land-use-change risk flags) is in per_parcel_adoption_matrix.json; the per-parcel SOC Proxy series with BASE-anchored trajectory is in per_parcel_soc_v4.json; the per-parcel terrain-controlled SOC analysis in per_parcel_terrain_soc_analysis.json; the per-parcel soil baseline and WRB homogeneity in soil_baseline.json and wrb_homogeneity.json.
Zone-level statistics for every indicator and every zone (farm, Control, Belt) — PRE and POST means, standard deviations, percentage and absolute change, p-values, t-statistics, effect sizes, confidence intervals, annual and dormant-season series — are in ch3_full_stats.json; annual zone means for the full monitoring window in annual_means.json; dormant-season statistics in dormant_season_stats.json; DiD effect estimates in did_results.json; the full set of BH-FDR-corrected tests in all_stat_tests.json; and fire-overlap statistics in fire_overlap_summary.json.
Together these three levels answer "what were the pre-project farm conditions, per pixel, per parcel, per zone, for each of the pre-enrolment campaigns, and how do they compare against the contemporaneous regional Control and Belt.

The raw Sentinel-2 L2A tiles and Sentinel-1 GRD scenes are not redistributed inside the audit package because they are permanently archived and freely accessible at the Copernicus Data Space Ecosystem and discoverable via the public STAC catalogue.
Any third party - including the VVB - can retrieve the identical original scenes at any time, with full ESA provenance and product baseline metadata, from the dates and tile identifiers used in this analysis.
For RS analysis, zonal statistics are retrieved directly from the public Copernicus Data Space Ecosystem archive via its Sentinel Hub Statistical API deployment — one request per parcel feature, with the indicator definitions carried in the versioned evalscripts in 03_EVALSCRIPTS/ — and the derived statistics are what travels with the audit package. Should the VVB nevertheless consider raw-scene delivery essential, the Project Participant will retrieve the full raw archive for the farm footprint from the Copernicus Data Space Ecosystem and supply it on encrypted physical storage media, with each scene retaining its original ESA product identifier so that one-to-one reconciliation against the public archive is preserved.

Pointer summary of evidence already in the package.

01_REPORT/…REPORT.html — full multi-sensor RS verification report covering the full monitoring window; 03_EVALSCRIPTS/ — versioned indicator definitions; 05_GEOJSON/ — vector polygons for farm parcels, Control zone, Belt zone and fire perimeters; 07_AUTHORITATIVE_STATS/ — all per-pixel, per-parcel and per-zone statistics referenced in Sections A and C; 02_SOURCE_DATA/ — input data products used by the pipeline; Supporting documents/VAL-CAR 13.3/

Documentation provided by project participant

RS Analysis provided with round 1 of the verification findings in folder VER-CL 06: *S-AGRARIKA 2022 EOOD_AUDIT_08.05.26.zip* *S-AGRIINK_AUDIT_08.05.26.zip* *S-AGROLAND_7_AUDIT_08.05.26.zip* *S-AGROTERRA_AUDIT_17.05.26.zip* *S-AGROTREYD_AUDIT_18.05.26.zip* *S-DABENSKA_ETERICHNA_COMPANIA_AUDIT_17.05.26.zip* *S-ECOSYST_AGRO_AUDIT_18.05.26.zip* *S-ET_AGROINS_DIMKA_MARINOVA_AUDIT_08.05.26.zip* *S-ET_STOZHER_STOYAN_STOYANOV_AUDIT_08.05.26.zip* *S-INSEKTA-2000_AUDIT_08.05.26.zip* *S-KRIS_MARI_2008_AUDIT_14.05.26.zip* *S-KURTEV GROUP OOD_AUDIT_08.05.26.zip* *S-NASTYA_STOYANOVA_YOTINA_AUDIT_17.05.26.zip* *S-PROIZVODITEL_YOTIN_AUDIT_17.05.26.zip* *S-RUSALOV_AUDIT_17.05.26.zip* *S-SORTOVI_SEMENA_BURGAS_AUDIT_17.05.26.zip* *S-STOITCEV_AGRO_AUDIT_18.05.26.zip* *S-VUKI_AUDIT_18.05.26.zip* *S-ZKPU_MAGLEN_AUDIT_18.05.26.zip* *S-ZP_BORIS_EMILOV_YOTIN_AUDIT_17.05.26.zip* *For the needs of the validation findings the same are provided with this round in folder VAL-CAR13.3*	
VVB assessment	**Date:** 23/06/2026

The PP has performed a Comprehensive Remote Sensing (RS) analysis have been provided to substantiate the five-year pre-enrollment land-use and management history of the project area.

(i)RS Methodology and Data Sources

The analysis utilizes a multi-sensor framework comprising Sentinel-2 Level-2A surface reflectance imagery (Sen2Cor processed) and Sentinel-1 Ground Range Detected (GRD) Interferometric Wide (IW) dual-polarization backscatter data, which are radiometrically calibrated, terrain-flattened, and geocoded through the Copernicus Ground Segment.

Version-controlled indicator definitions are maintained within the *03_EVALSCRIPTS/* directory and include NDVI, NDTI, GPP Proxy, SOC Proxy, N_2O Proxy, SAR VV, SAR VH, BSI, and NBR2. Detailed methodological descriptions for each indicator, including calculation formulas, quality assurance procedures, aggregation approaches, and parcel-level time-series treatment, are presented in Section 2 of the RS Report.

The assessment period, as specified in *farm_config. json*, covers five complete pre-enrollment campaigns, the BASE enrollment year, and all post-implementation campaigns up to the verification cut-off date. Partial years at the beginning and end of the monitoring period are excluded from BASE-to-POST comparisons. This temporal framework is consistently applied across all indicators and assessment zones, including farm, Control, and Belt areas.

(ii)Land-Use and Agricultural Practice Verification

Land-use stability and crop presence are assessed using decadal NDVI time series. Annual vegetation phenology profiles—including emergence, peak growth, and senescence phases—are compared against crops documented during Project Participant field surveys. Resulting parcel-level crop classifications are recorded in *per_parcel_adoption_matrix.json*.

Agricultural practice verification is conducted through integrated interpretation of multiple indicators:

- Tillage practices are identified using NDTI signatures and dormant-season SAR backscatter dynamics.
- Cover crop presence is evaluated through sustained off-season NDVI activity, supported by BSI and NBR2 cross-validation.
- Parcel-specific monthly surface-condition trajectories are documented in Section 3 of the RS Report.

(iii)Soil Carbon and N_2O Assessment Framework

The soil organic carbon (SOC) assessment integrates the SOC Proxy with publicly available soil datasets, including FAO HWSD v2 and SoilGrids 2.0, supplemented by BSI and NBR2 indicators and parcel-level temporal trajectories anchored to baseline conditions.

The N_2O assessment evaluates relevant agronomic and meteorological proxy variables associated with nitrous oxide emissions.

(iv)Statistical Analysis and Quality Assurance

The analytical framework includes:

- Pre- versus post-implementation comparisons within each assessment zone;
- Difference-in-Differences (DiD) analyses between Farm-Control and Farm-Belt comparisons for all indicators;
- Mann-Kendall trend testing and Theil-Sen slope estimation for farm-level temporal trends.

All statistical tests are adjusted using the Benjamini-Hochberg False Discovery Rate (FDR) correction procedure.

Quality assurance procedures include cloud and shadow masking using the Sentinel-2 Scene Classification Layer (SCL), together with interquartile range (IQR) filtering to minimize residual atmospheric and snow-related artefacts.

The overall interpretation framework relies on convergent multi-sensor evidence; whereby no individual indicator is used in isolation. Land-use and management practice assessments are based on combined interpretation of NDVI, NDTI, SAR VV/VH, BSI, and NBR2 indicators, while SOC Proxy outputs and reference soil datasets provide the carbon-stock context. Detailed results are presented in Section 3 of the RS Report.

(v)Inclusion of Pre-Project Evidence within Validation Scope

The Project Participant acknowledges the VVB's requirement that all validation-related evidence be incorporated within the Validation Round documentation. Accordingly, the complete pre-project RS assessment covering the five full pre-enrollment campaigns has been included in the validation package. The analysis applies the same indicators, quality assurance procedures, evaluation scripts, and zonal framework used throughout the project monitoring period.

Relevant documentation is provided under:

- *01_REPORT/*
- *02_SOURCE_DATA/*
- *03_EVALSCRIPTS/*
- *05_GEOJSON/*
- *07_AUTHORITATIVE_STATS/*
- *Supporting documents/VAL-CAR 13.3/*

Parcel-level pre-project records are available within the PRE campaign entries of *per_parcel_adoption_matrix.json*, while baseline statistical summaries are provided in *annual_means.json* and discussed within the baseline assessment section of the RS Report.

(vi)Parcel-Level Evidence Structure

Parcel boundaries are supplied as vector geometries and analyzed directly against the native Sentinel pixel grid. As rasterization of cadastral polygons would not increase spatial precision beyond the source vector boundaries, all processing is conducted directly using the vector geometries contained within *05_GEOJSON/*.

Spatial datasets originate from the following sources:

- Farm parcel boundaries: Project Participant.
- Belt Zone boundaries: Bulgarian LPIS INSPIRE Service.
- Control Zone boundaries: SFA-PA/GSA farmer declaration datasets accessed through the СЕУ ДФЗ open-data portal.
- Fire perimeters: SFA-PA Fire Register via СЕУ ДФЗ open-data portal.

The assessment generates evidence at three complementary levels for each parcel and zone across all pre-enrollment campaigns:

1. **Pixel Level** – Native Sentinel-1 and Sentinel-2 observations processed within parcel boundaries, with spatial variability summarized in *within_farm_variability.json*.
2. **Parcel Level** – Time-series analyses linked to SFA-PA parcel identifiers, including:
   - Crop classifications,
   - Cover crop assessments,
   - Residue and exposure metrics,
   - GAEC-6 compliance indicators,
   - Canopy continuity metrics,
   - Land-use change risk indicators,
   - SOC Proxy trajectories,
   - Terrain-adjusted SOC analyses,
   - Soil baseline assessments, and
   - WRB homogeneity evaluations.
3. **Zone Level** – Statistical summaries for Farm, Control, and Belt zones, including means, standard deviations, absolute and percentage changes, confidence intervals, significance testing results, effect sizes, annual and dormant-season statistics, Difference-in-Differences outputs, trend analyses, and fire-overlap assessments.

Collectively, these datasets provide a transparent and reproducible record of pre-project conditions at pixel, parcel, and zonal scales and facilitate comparison against contemporaneous Control and Belt reference areas.

Hence, **CAR#13 stands CLOSED now.**

CAR ID	14	**Section no.**	5.5	**Date:** 12/02/2026
Description of CAR				

<table>
<tr><td colspan="2">Section 5.5 Financial Additionality Assessment
References:
1. PDD Template, Sections-5.5.1

Issues:
1. Section 5.5.1 of the PDD compares carbon revenues vs CAP eco-scheme payments, but it does not compare total farm profitability under BAU vs with-project. The standard requires a comparison of whole-farm financial outcomes, not just subsidy streams.
2. In section 5.5.1 of the PDD, two different revenue estimates are presented: (a) €85–255/ha based on observed projects and (b) €37.5–112.5/ha in the 2027 forecast. But the PD does not explain the difference, creating confusion over the true expected revenue.

Required Actions:

1. Provide a simplified BAU vs With-Project cash-flow comparison, showing net margins including: (a) input costs, (b) transition yield risk, (c) CapEx, (d) MRV costs, and € carbon revenues.
2. Clarify which scenario applies to this PD and reconcile the two estimates.</td></tr>
<tr><td>Project participant response</td><td>Date: 08/05/2026</td></tr>
<tr><td colspan="2">Required action No 1 - The PDD template and the applied methodology require demonstration that carbon finance materially influences adoption decisions and supports additionality; however, they do not mandate a full whole-farm profitability model incorporating all operating costs, capital expenditures, and farm-wide financial data.
Comprehensive whole-farm financial data (including detailed cost structures, depreciation schedules, and investment profiles) are not centrally available to the Project Proponent and remain under the control of individual farmers. As a result, financial assessment is conducted at the level of incremental project-related revenues and associated participation costs, which represent the relevant decision variable influencing adoption of SOC-enhancing practices.
This approach is consistent with the methodology’s requirement to demonstrate financial influence at the margin rather than to perform complete enterprise-level financial modelling.

Required action No 2 is implemented in PDD Section 5.5.1. Financial incentives (with-project vs BAU).</td></tr>
<tr><td colspan="2">Documentation provided by project participant</td></tr>
<tr><td colspan="2">1-PDD-CS-BG-SOUTH_v2_11.05.2026_CS200526</td></tr>
<tr><td>VVB assessment</td><td>Date: 28/05/2026</td></tr>
</table>

1. The PP's response clarifies that the methodology does not mandate a full whole-farm profitability model and that comprehensive farm-level financial data are not centrally available to the Project Proponent. The PP instead presents an incremental revenue comparison focusing on carbon credit revenues versus CAP eco-scheme payments as the relevant decision variable influencing practice adoption. The updated Section 5.5.1 provides a well-structured analysis demonstrating that carbon revenues significantly exceed CAP eco-scheme payments across multiple price scenarios, supporting the financial additionality argument at the margin. However, the required action specifically asked for a simplified cash-flow comparison that includes input costs, transition yield risk, CapEx, and MRV costs alongside carbon revenues. The updated section does not address these cost-side elements at all, even at a high level. While the VVB acknowledges the PP's explanation regarding data availability constraints, the absence of any reference to participation costs, MRV costs borne by farmers, or transition-related financial risks weakens the completeness of the financial additionality demonstration. A brief acknowledgement of these cost elements, even as qualitative factors or indicative ranges, would strengthen the assessment. This issue is therefore **partially resolved.** Hence, this issue remains open. 2. The updated Section 5.5.1 now clearly explains that the two revenue ranges correspond to different analytical scenarios. The €85–255 per hectare range reflects empirical observed results from existing monitored farms based on verified SOC performance and realized credit generation. The €37.5–112.5 per hectare range reflects a forward-looking 2027 forecast based on conservative assumptions regarding expected SOC performance, projected market pricing, and scaled program participation. The distinction between realized performance data and forward-looking forecast scenarios is now transparent and the confusion identified in the original CAR is resolved. This required action is considered **resolved**. Issue 2 is fully closed. Whereas issue 1 of CAR 14 remains OPEN.

Project participant response	**Date :** 12/06/2026
1.PDD Section 5.5 Financial Additionality have been updated.	
Documentation provided by project participant	
1-PDD-CS-BG-SOUTH_v2_11.05.2026_CS120626	
VVB assessment	**Date:** 28/05/2026
1. Section 5.5 now includes a quantified cost-benefit comparison covering input costs and transition yield risk against carbon revenue, together with narrative treatment of CapEx (5.5.2), OpEx (5.5.3), MRV and transaction costs (5.5.4), and cost of capital (5.5.5). Cross-checked against the PDD Template, these subsections are required to be descriptive rather than quantified within the net-margin figure, and the current structure conforms to the template's requirements. Hence, this issue is resolved. Hence, CAR 14 is considered **CLOSED**.	

CAR ID	15	Section no.	5.6.5	**Date:** 12/02/2026
Description of CAR				

<table>
<tr><td colspan="2">Section 5.6.5 Governance, conflicts, and ring-fencing
References:
1. PDD Template, Sections-5.6.5
Issue:

1. The PDD states separation of roles but does not explain: (a) whether Carbonsafe has ownership or governance links to BCCR, (b) how conflicts are disclosed and (c) how disputes between farmers, buyers, and Carbonsafe are handled.

Required Actions:

1. Disclose: (a) any ownership or governance links, (b) conflict-of-interest policy and (c) independent dispute-resolution mechanism.</td></tr>
<tr><td>Project participant response</td><td>Date: 08/05/2026</td></tr>
<tr><td colspan="2">Carbonsafe and BCCR are independent legal entities, registered in the Bulgarian Commercial Register in accordance with applicable Bulgarian legislation. There are no ownership, control, or governance links between the two entities, as confirmed by publicly available information in the Register.
Carbonsafe registration in Bulgarian Commercial Register:
https://portal.registryagency.bg/CR/en/Reports/ActiveConditionTabResult?uic=208222962
BCCR registration in Bulgarian Commercial Register:
https://portal.registryagency.bg/CR/en/Reports/ActiveConditionTabResult?uic=207771563
Carbonsafe Dispute Resolution Policy and Procedure is publicly available at the company website.
https://carbonsafe.bg/en/documents/</td></tr>
<tr><td colspan="2">Documentation provided by project participant</td></tr>
<tr><td colspan="2">Folder Supporting documents, subfolder VAL-CAR 15
Dispute Resolution Policy and Procedure
Политика-и-процедура-за-разрешаване-на-спорове_20.03.2025-BG-EN.pdf</td></tr>
<tr><td>VVB assessment</td><td>Date: 28/05/2026</td></tr>
<tr><td colspan="2">The PP has confirmed that Carbonsafe and BCCR are independent legal entities with no ownership, control, or governance links, supported by publicly available Bulgarian Commercial Register references for both entities. The updated Section 5.6.5 clearly describes the distinct roles of BCCR, the VVB, and Carbonsafe, confirming functional and institutional separation. Carbonsafe's agency role is transparently defined, with explicit confirmation that it operates under transparent commission terms with no discretion to re-pledge or encumber farmer assets. The Dispute Resolution Policy and Procedure has been provided as supporting evidence, is publicly accessible on the Carbonsafe website, and covers disputes between farmers, buyers, and Carbonsafe. Taking the PDD updates and supporting evidence together, all three elements of the required action have been satisfactorily addressed.

Hence, CAR 15 is considered CLOSED.</td></tr>
</table>

CAR ID	16	Section no.	6.1	Date: 12/02/2026
Description of CAR				

Section 6 Monitoring Plan
References:
1. PDD Template, Sections-6.1
2. PDD Template, Sections-6.1; BCCS Measurement Integrity
3. PDD Template, Sections-6.2; Soil Carbon Program
4. PDD Template, Sections-6.2
5. PDD Template, Section6.5 (QA/QC Protocols – Field and Laboratory)

Issues:
1. While plot size, core number, and depth are described, the section 6.1 of the PDD does not explain whether or how soil type, slope, management zones, or cropping history are used to stratify land prior to sampling. This is required to demonstrate that the sampling design adequately reflects spatial heterogeneity.
2. The project uses one composite per depth per plot without retaining or analyzing individual cores. This prevents calculation of within-plot variance and confidence intervals, which is normally expected for high-integrity SOC accounting.
3. In section 6.2 of the PDD, it is mentioned that Bulk density (BD) is taken from one plot per EKATTE region and applied to all farms in that area for the full crediting period. This conflicts with best practice because BD varies materially by soil, management, and depth and directly affects SOC stock calculations.
4. Section 6.2 of the PDD states 180-day manure and 40–60-day mineral fertilizer quarantines but provides no methodological justification or standard reference. Incorrect quarantine timing can bias SOC readings.
5. Section 6.2 of the PDD provides a very detailed laboratory QA/QC system but does not describe QA/QC controls for field sampling. The standard requires quality assurance for both field and laboratory data, yet the PDD lacks: (a) Field duplicates or blind re-sampling, (b) Crew training and certification, (c) Field audits, (d) Error thresholds for core placement, depth control, or GPS accuracy. Without field-side QA/QC, laboratory precision alone cannot guarantee the integrity of ΔSOC results.

Required Actions:
1. Describe any stratification logic (or explicitly justify why none is used) to demonstrate representativeness and statistical robustness.
2. Explain how measurement uncertainty is quantified and controlled under a composite-only approach or require sub-sampling / duplicates for variance estimation.
3. Justify this assumption scientifically or require plot-level or stratified BD sampling at defined intervals.
4. Cite the methodology or scientific basis for these waiting periods or align them with recognized soil carbon protocols.
5. Add a Field QA/QC Protocol describing: (a) Minimum frequency of duplicate cores or plots, (b) Crew qualification and calibration procedures, (c) GPS accuracy and depth tolerance limits and (d) Field audit and re-sampling triggers.

Project participant response	Date: 08/05/2026

Required action No 1
The methodology does not require additional stratification beyond the defined cell size and sampling approach applied to arable agricultural land. The sampling cells are delineated taking into account the land use category- annual crops, permanent grasslands, and perennial crops.

The Methodology explicitly defines soil sampling at three fixed depth intervals (0–30 cm, 30–60 cm, and 60–90 cm), applied consistently across all project activities through a standardized, georeferenced sampling protocol .

Spatial representativeness is ensured through a cell-based sampling design, where plots are divided into defined sampling units (cells) and all samples are georeferenced and managed within an integrated GIS-based system (ISACO$_2$). This approach ensures traceability and consistency across the project area.

However, Carbonsafe is currently implementing RS. RS analysis demonstrating representativeness and statistical robustness for all of the farms will be provided for VVB review with the verification findings.

The RS analysis operates at the farm entity level, aggregating all registered parcels into a single spatial unit per zone (farm, control, belt). This approach is consistent with the MRV framework for result-based carbon farming schemes, where the unit of certification is the farm entity (EU Carbon Removals and Carbon Farming Regulation, CRCF, adopted December 2024). Farm-level aggregation captures the net effect of all management activities across the enrolled area, including parcels at different stages of practice implementation or in crop rotation transition. The Sentinel Hub Statistical API integrates all satellite pixels within each zone polygon, providing complete spatial coverage of the entire enrolled area — unlike point-based sampling, the satellite-derived indicators represent every square metre of each zone.

Required action No 2
The uncertainty of soil organic carbon measurement is assessed in accordance with the established procedures of the accredited laboratory. The final calculations incorporate uncertainty arising from both sampling and laboratory analysis.
Within-plot variability is controlled through the application of a sampling transect approach, ensuring that samples are evenly distributed and representative of the entire plot area, based on the expert judgment of the personnel conducting the sampling process.

Required action No 3. is implemented in PDD Section 6.2. Sampling Frequency
The current approach for bulk density (BD) determination—whereby BD values are derived from representative sampling within defined EKATTE regions and applied across farms within the same regional unit—is implemented in accordance with the provisions of the approved Methodology (v3.1/22.08.2025).

This approach is applied consistently across all project areas and remains fully compliant with the current methodological requirements.

In response to the observation raised by the VVB regarding the variability of bulk density and its impact on SOC stock calculations, the Project Proponent has initiated a formal request for methodological clarification and potential refinement.

In line with the governance framework of the Standard, this request has been formally submitted to the Balkan Carbon Credit Registry (BCCR), which is the body responsible for methodology approval and oversight.

The request specifically proposes:
-annual determination of bulk density; and
-differentiation by soil type within EKATTE regions
to better reflect temporal and spatial variability and improve the scientific robustness of SOC calculations.

The proposed refinement is currently under review within the formal methodology governance process. Until such time as an amendment is formally approved and adopted by the Standard, the project continues to apply the existing methodological requirements. *Any approved updates to the treatment of bulk density will be implemented through formal amendment procedures, ensuring continued compliance and maintaining a conservative approach to SOC stock calculations.* *With the introduction of an updated monitoring design, including annual bulk density measurements, the newly measured values shall be used in the calculation of soil carbon stocks.* *Where deviations are identified between the initially applied and newly measured bulk density values, a recalculation of ΔSOC and the corresponding carbon credits shall be performed.* *In case a correction is required:* • *corrections shall be covered through the reserve mechanism (75% retained credits);* • *where the reserve is insufficient, additional measures may be applied in accordance with this Policy.* *This mechanism ensures a conservative and accurate accounting of soil carbon throughout the crediting period.* *Required action No 4 Quarantine periods are in accordance with the provisions defined in PR01-Procedure for AGRONOMIC ASSESSMENT_v2.1_22.08.25, part of the approved Methodology.* *Required action No 5 is implemented in PDD Section 6.5. QA and QC Protocol: Laboratory standards.*
Documentation provided by project participant
Required action No 3 *Folder Supporting documents, subfolder VAL-CAR 16.3, files:* *Carbonsafe correspondence with BCCS(Note: All official correspondence language is Bulgarian. For VVB convenience files are machine translated):* *1-OUT-26.03.16-БРВК-Искане за промени в Методология_v3.1_22.08.25 en-GB.pdf* *1-OUT-26.03.16-БРВК-Искане за промени в Методология_v3.1_22.08.25-мейл en-GB.pdf* *2-IN-26.03.26_БРВК мейл-уведомление Мет-email en-GB.pdf* *3-Уведомление за предстоящо изменение и допълнение на методология en-GB.pdf* *3-Уведомление за предстоящо изменение и допълнение на методология-mail en-GB.pdf* *4-IN-26.04.15_Карбонсейф АД_предстоящо изменение на Методология_v3.1-file en-GB.pdf* *4-IN-26.04.15-Искане за изменение на Мет-КС към БРВК-emai en-GBl.pdf* *Correction mechanism provided in folder Supporting documets, subfolder VAL-CAR 11.2, file Corrections Mechanism Policy _v1_27.03.26-EN.pdf* *Required action No 4.* *File PR01-Procedure for AGRONOMIC ASSESSMENT_v2.1_22.08.25.pdf provided with 1-LoD-South-07.01.26.zip, folder PD-10.Environmental*

VVB assessment	**Date:** 28/05/2026

1. The VVB notes that the methodology does not require additional stratification beyond the prescribed cell-based sampling design and sampling approach applicable to arable agricultural land. Sampling cells are delineated based on the applicable land-use categories, namely annual crops, permanent grasslands, and perennial crops.

The methodology further prescribes a standardized soil sampling protocol, requiring soil samples to be collected at three fixed depth intervals (0–30 cm, 30–60 cm, and 60–90 cm) across all project activities. Sampling locations are georeferenced to ensure consistency and traceability over time.

The VVB confirms that spatial representativeness is addressed through the methodology's cell-based sampling framework, whereby project areas are divided into defined sampling units (cells) and all sampling points are georeferenced and managed through the integrated GIS-based $ISACO_2$ system. This approach provides a consistent and traceable basis for soil sampling across the project area.

The VVB further notes that Carbonsafe is currently implementing Representative Sampling (RS) analyses. The results of the RS assessment demonstrate the representativeness and statistical robustness of the sampling design across all participating farms, has been made available for VVB review of verification findings. Therefore, this part of the finding is **resolved.**

2. The VVB notes that uncertainty associated with soil organic carbon (SOC) measurements is quantified in accordance with the quality assurance and quality control procedures of the accredited laboratory performing the analyses. The quantification approach incorporates uncertainty arising from both field sampling and laboratory measurement into the final SOC stock change calculations.

The VVB further confirms that within-plot variability is addressed through the application of a systematic transect-based sampling approach, whereby sampling locations are distributed across the plot to obtain representative soil samples. The sampling design is implemented by qualified field personnel based on site-specific conditions and professional judgment to ensure adequate representation of the plot area. Hence this finding is **resolved.**

3. The VVB assessed the approach applied for the determination of bulk density (BD) and confirmed that BD values are derived from representative sampling conducted within the defined EKATTE regions and subsequently applied to farms located within the corresponding regional units, in accordance with the requirements of the approved Methodology (v3.1, 22 August 2025).

The VVB further confirmed that this approach is applied consistently across all project areas and is in conformance with the applicable methodological provisions. Accordingly, the use of regionally derived BD values for SOC quantification is considered appropriate and compliant with the current methodology requirements.

However, in response to the question raised by VVB on inaccuracy in measuring Bulk Density from a single core and applying it across the soil cores in the entire field, the PP has sought clarification from the registry. The clarification has been raised on the points listed below:

annual determination of bulk density; and
-differentiation by soil type within EKATTE regions
to better reflect temporal and spatial variability and improve the scientific robustness of SOC calculations.

In line with the governance framework of the Standard, the PP has sent a formal request to the Balkan Carbon Credit Registry (BCCR), which is the body responsible for methodology approval and oversight.

The PP has committed to implement any approved updates to the treatment of bulk density (BD) through the formal amendment procedures prescribed by the applicable program requirements. Such updates would be

incorporated in a manner that ensures continued methodological compliance and maintains a conservative approach to the quantification of soil organic carbon (SOC) stock changes. Since this is under consideration, the next verifying VVB must check that the updates made in the calculation of Bulk Density. A FAR #01 has been raised for the verifying VVB to check the requirement has been updated in the methodology and has been followed by PP. This point is closed here and FAR#01 is raised. 4. The Quarantine period for manure and mineral fertilizer and has not been specifically defined in the methodology. PP is requested to refer to the methodology section which describes the period and add more details in section 6.2 of the PD. The finding remains **OPEN.** 5. The PDD section 6.5 is updated with QA/QC details. Therefore, the finding is CLOSED. Point 3 of the finding is converted to FAR#01 and Ponit 4 of the finding is not fully resolved. Hence CAR#16 remains **OPEN.**

Project participant response	**Date:** 10/06/2026
4. Quarantine period is defined on page 14 in the PR01-Procedure for AGRONOMIC ASSESSMENT_v2.1_22.08.25, part of the approved Methodology. PDD Section 6.2. Sampling Frequency has been updated to refer the document.	
Documentation provided by project participant	
1-PDD-CS-BG-SOUTH_v2_11.05.2026_CS120626 File PR01-Procedure for AGRONOMIC ASSESSMENT_v2.1_22.08.25.pdf provided with 1-LoD-South-07.01.26.zip, folder PD-10.Environmental	
VVB assessment	**Date:** 01/07/2026
VVB reviewed the document PR01-Procedure for AGRONOMIC ASSESSMENT_v2.1_22.08.25, part of the approved Methodology and confirms that the Quarantine period for manure and mineral fertilizer has been documented. Further updates have been made in section 6.2 of the PDD. Therefore, this finding is **resolved.** CAR#16 stands **CLOSED.**	

CAR ID	17	**Section no.**	6.6.1	**Date:** 12/02/2026
Description of CAR				

Section 6 .6 MRV lifetime Design Plan. **References:** 1. PDD Template, Sections-6.6.1 2. PDD Template, Sections-6.6.9 Verification Cadence and Materiality 3. PDD Template, Sections-6.6.10 Data Security, Privacy, and Retention **Issues:** 1. Sections-6.6.1 of the PDD states that “targeted surveillance continues to detect and manage reversals” after the 40-year crediting period, but it does not define: (a) how long post-crediting monitoring continues, (b) what is measured, (c) who bears the cost, or what triggers buffer drawdown after crediting ends. This creates a permanence liability gap. 2. Sections 6.6.9 of the PDD mentions “pre-defined thresholds” but provides no numerical values (e.g., % SOC, tCO_2, or plot-level tolerance). 3. As per the section 6.6.10 of the PDD, records will be retained 5–10 years, but the MRV system operates over 40 years plus post-crediting liability. This is not clear how the permanence auditability will be maintained for 40 plus years. **Required Actions:** 1. Define a post-crediting MRV and liability period, including: (a) duration, (b) minimum monitoring frequency, (c) reversal detection thresholds, and (d) financial responsibility for post-crediting monitoring. 2. Define numerical materiality thresholds for corrections, re-issuance, and reversals. 3. Clarify This is not clear how the permanence auditability will be maintained for 40 plus years, if data are recorded for only 5-10 years.	
Project participant response	**Date:** 08/05/2026
Required action 1 is implemented in PDD Section 6.6.1. Scope and time horizon. *Required action 2 – The thresholds are defined in Corrections Mechanism Policy.* *Required action 3 is implemented in PDD Section 6.6.10. Data security, privacy, and retention.*	
Documentation provided by project participant	
Required action 1 and 2: Correction mechanism provided in folder Supporting documets, subfolder VAL-CAR 11.2, file Corrections Mechanism Policy _v1_27.03.26-EN.pdf *Required action 3 Project Data Retention Policy provided in folder Supporting documents, subfolder VAL-CL 09, file Политика за съхранение на данни по проект_v1_20.03.26-EN.pdf*	
VVB assessment	**Date:** 28/05/2026

1. The updated Section 6.6.1 now clearly defines that satellite-based monitoring will be conducted annually for a period of five to ten years after the crediting period of each sub-project, at the expense of the Project Developer. The monitored parameters are explicitly listed, covering confirmation of enrolled project area integrity, consistency of land management practices with project commitments, detection of potential reversal events, and assessment of leakage risks. Any anomalies identified through remote sensing are subject to further investigation and corrective action under project governance procedures. Financial responsibility for post-crediting monitoring is explicitly assigned to the Project Developer. This required action is considered **fully resolved**. 2. The updated Section 6.6.9 confirms that materiality thresholds are pre-defined and that any adjustment beyond thresholds triggers re-statement of the affected issuance and, if needed, credit revocation and buffer compensation. The Corrections Mechanism Policy has been provided as supporting evidence and is stated to contain the specific numerical threshold values. However, the PDD itself still does not state the numerical values — such as percentage SOC deviation, tCO_2 tolerance, or plot-level correction limits — that define materiality. The required action specifically asked for numerical thresholds to be defined, and directing the VVB to a separate policy document without summarising the key values in the PDD limits transparency and auditability within the primary project document. This issue is **partially resolved.** 3. The updated Section 6.6.10 now clearly distinguishes between administrative records, which may be retained for five to ten years, and all MRV-related data — including the PDD, Monitoring Reports, Verification Reports, soil sampling data, laboratory results, carbon accounting records, and credit issuance and retirement records — which must be retained for a minimum of 40 years including the post-crediting liability period. The Data Retention Policy has been provided as supporting evidence. The updated text explicitly confirms that data shall be maintained to ensure long-term traceability, accessibility, and auditability, allowing independent third parties to reproduce and verify reported results throughout the entire project lifetime and liability period. This required action is considered **fully resolved**. Issue 1 and 3 of CAR 17 are resolved. Whereas issue 2 of CAR 17 remains **OPEN**.

Project participant response	**Date :** 10/06/2026
PDD Section 6.6.9. Verification cadence and materiality has been updated to include the information, as per the VVB required action.	
Documentation provided by project participant	
1-PDD-CS-BG-SOUTH_v2_11.05.2026_CS120626	
VVB assessment	**Date:** 01/07/2026
2. The updated Section 6.6.9 now states explicit numerical materiality thresholds directly within the PDD, defined as the percentage difference between reported and corrected values: deviations ≤ 0.5% are treated as insignificant administrative corrections with no credit impact; deviations between 0.5% and 5% are classified as minor, with correction applied in the next monitoring period and cumulative impacts tracked; deviations exceeding 5% are classified as material, triggering immediate recalculation and possible suspension or adjustment of credit issuance; and any reversal, regardless of magnitude, is compensated immediately through the reserve mechanism and, where insufficient, the buffer. This directly satisfies the required action, which asked for numerical materiality thresholds to be defined within the PDD itself rather than solely by reference to the Corrections Mechanism Policy. Hence, this issue is **resolved**. Hence, CAR 17 is considered **CLOSED**.	

CAR ID	18	Section no.	7.3	**Date:** 12/02/2026
Description of CAR				

Section 7 QUANTIFICATION AND CALCULATION **References:** 1. PDD Template, Sections- 7.1.3.1 Soil quantity 2. PDD Template, Sections- 7.3. Issues: 1. As per the section 7.1.3.1, soil bulk density is measured once in the first control year and fixed for the entire 5-year crediting period. This violates best-practice soil carbon accounting and BCC conservativeness principles because regenerative practices change bulk density over time (aggregation, porosity, compaction). Using a static BD can artificially inflate SOC stocks when soils become less dense. 2. The 5% figure is described as “market aligned” but: no empirical data supports it or no link to SOC variance is shown. 3. The project applies 75% reserve and 5% uncertainty deduction, but provides no quantified uncertainty, confidence intervals, or variance propagation. This does not fulfil the requirement that uncertainty be identified and quantified. Required Actions: 1. Bulk density must be measured at every re-sampling event or conservatively bounded using dynamic BD adjustment rules. 2. Justify use of 5% uncertainty deduction 3. Provide a SOC uncertainty model/estimation determination details	
Project participant response	**Date:** 08/05/2026

Required action No. 1: *The following text "The current approach, under which soil bulk density (BD) is measured during the initial control year and applied consistently throughout the defined 5-year crediting period, is implemented in accordance with the provisions specified in the approved Methodology." is added in PDD Section 7.1. Carbon Sequestration Calculation to confirm BD is measured in accordance with the approved Methodology.* *In addition, please see CAR 16.3 response for details about the measures that Carbonsafe has taken regarding BD approach.* *Required action No 2:* *The application of a fixed 5% uncertainty deduction is explicitly required under the approved Methodology (Section 6.1 "Uncertainty Deduction in Carbon Accounting"). In accordance with the Methodology, this deduction was applied as a standardized conservative factor.* *In addition to the methodology-required uncertainty deduction, the project applies a 75% buffer (reserve) as a conservative measure introduced by the Project Proponent. This buffer functions as an additional risk mitigation mechanism to account for potential variability in SOC estimation, methodological limitations, and long-term uncertainties associated with soil carbon dynamics.* *The combined application of standardized 5% uncertainty deduction and substantial project-level buffer (75%) ensures a highly conservative estimation of credited SOC removals, effectively addressing uncertainty.* *Carbonsafe has initially followed the rules about uncertainty set by the Methodology which imply a fixed 5% deduction. However, Carbonsafe will proceed with uncertainty quantification approach to better address the BCCS Standard requirements.* *Uncertainty associated with the quantification of greenhouse gas removals and emissions is now systematically assessed, measured, and incorporated into the project's accounting framework.* *Uncertainty is evaluated across all relevant stages of the measurement and calculation process, including soil sampling, laboratory analysis, data processing, and aggregation of results at plot and farm level.* *The quantification of uncertainty follows recognized international principles and standards for measurement quality and confidence, including established approaches for the expression and propagation of uncertainty.* *All related ER calculations will be updated and provided to VVB with the verification findings response.* *Required action No 3:* SOC uncertainty model/estimation determination details provided.
Documentation provided by project participant
Required action No 3 *Folder Supporting documents, subfolder VAL-CAR 18.3, file:* *Uncertainty model determination.xslx*

VVB assessment	**Date:** 02/06/2026

1. VVB notes that PP has requested the Balkan Registry for a revision in the methodology to include Bulk Density measurements for all the collected soil cores from a cell and include Bulk Density measurements at every sampling event. Since this is still under progress the VVB has raised a FAR for the next verifying VVB to assess this revision in the methodology and Carbonsafe's compliance to the update Bulk Density Measurement Requirement. For the current baseline and project measurement the PP has followed the current methodological requirements which is in compliance with the requirements. 2. The VVB assessed the treatment of uncertainty in the quantification of emission reductions and removals and confirmed that a fixed 5% uncertainty deduction has been applied in accordance with the requirements of the approved Methodology, Section 6.1, "Uncertainty Deduction in Carbon Accounting." The VVB verified that the deduction was applied as a standardized conservative adjustment factor prescribed by the Methodology and was appropriately incorporated into the quantification of project benefits. in addition to the 5% uncertainty deduction required by the approved Methodology, the Project Proponent has established a reserve mechanism equivalent to 75% of the quantified carbon credits as an additional conservative measure. The VVB confirmed that this reserve mechanism is applied voluntarily by the Project Proponent and is intended to provide an additional safeguard against potential variability in soil organic carbon (SOC) estimates, methodological limitations, and uncertainties associated with long-term soil carbon dynamics. The VVB considers that the application of this reserve contributes to a conservative approach to carbon accounting beyond the minimum requirements of the approved Methodology. Further, the PP quantifies the uncertainty associated with the quantification of greenhouse gas removals and emissions systematically at each stage which is assessed, measured, and incorporated into the project's accounting framework. The justification provided by PP and the methodological compliance as well going above and beyond the methodological requirements to fully integrate uncertainty at every stage is a robust and transparent approach for carbon accounting. Hence This finding is **resolved.** 3. The SOC uncertainty model/estimation determination details have been provided in separate excel sheet which outlines the uncertainty calculations. Therefore, this finding is **resolved.** **Point 1 has been converted to FAR#01 nas points 2 and 3 are resolved. Hence CAR#18 is CLOSED.**

CAR ID	19	**Section no.**	9.1.1, 9.1.2	**Date:** 12/02/2026
Description of CAR				

<table>
<tr><td colspan="2">

Section 9 Leakage

References:
1. PDD Template, Sections- 9.1.2 Likelihood and Materiality Assessment
2. PDD Template, Sections- 9.1.2
3. PDD Template, Sections- 9.1.1 (2) Tenure and rent effects

Issues:
1. The PDD asserts that leakage risk is “low” but provides no quantitative thresholds, no estimated magnitude, and no probability analysis. The standard requires not only identification but materiality assessment, meaning whether leakage could be large enough to invalidate credited removals. Without numerical or scenario-based analysis, the conclusion of “low risk” is not evidence-based.
2. The PDD lists that yield, crop maps, and regional data will be collected but does not define: (a) what change constitutes leakage, (b) when leakage is deemed material, and (c) how it affects credit issuance. This makes leakage control procedurally non-conformity.
3. The PDD correctly identifies landlord rent escalation and tenant displacement as a leakage pathway, but no controls or safeguards are defined to mitigate it (e.g., contract stability, rent-increase limits, tenant protections).

Required Actions:
1. Provide quantitative or semi-quantitative leakage estimates, e.g. expected yield change ranges, hectares at risk of displacement, CO_2e leakage bounds, etc.
2. Define leakage triggers and specify credit deduction or suspension rules when triggers are exceeded.
3. Provide specific mitigation measures for leakage

</td></tr>
<tr><td>Project participant response</td><td>Date: 08/05/2026</td></tr>
<tr><td colspan="2">Required actions No 1,2 and 3 implemented in PDD Section 9.1.1 Plausible leakage pathways</td></tr>
<tr><td colspan="2">Documentation provided by project participant</td></tr>
<tr><td colspan="2">1-PDD-CS-BG-SOUTH_v2_11.05.2026_CS200526

Leakage Assessment Framework provided in folder Supporting documents, subfolder VAL-CAR 06.5, files:
Пазарен меч-01.04.26- en-GB.pdf
Leakage Risk Assessment Document-South.pdf
Leakage Risk Assessment_South_EN. Xlsx</td></tr>
<tr><td>VVB assessment</td><td>Date: 02/06/2026</td></tr>
</table>

The VVB reviewed Section 9.1.1 of the PDD, which identifies the following potential leakage pathways associated with the project activity: 1. Activity-shifting leakage (production displacement); 2. Expansion of cropland; and 3. Yield compensation leakage and indirect market effects The VVB confirms that the PH has identified plausible leakage risks relevant to the project activity and has established corresponding monitoring, mitigation, and verification measures for each leakage pathway. The VVB assessed the leakage risk assessment methodology, monitoring procedures, and supporting evidence provided by the PH, including the following documents: • Leakage Risk Assessment Document-South.pdf • Leakage Risk Assessment_South_EN.xlsx Based on the review of the PDD and supporting documentation, the VVB concludes that the identified leakage risks are appropriately assessed and that the project design incorporates adequate measures to monitor and mitigate potential leakage effects. The VVB further confirms that the assessment demonstrates a low risk of significant leakage associated with the project activity. In the event that leakage occurs during project implementation, the monitoring framework established by the PH is considered sufficient to identify, quantify, and address such occurrences in accordance with the applicable methodology requirements. Hence the finding is **CLOSED.**

CAR ID	20	Section no.	9	Date: 12/02/2026
Description of CAR				
Section 9 Leakage **References:** 1. PDD Template, Sections- 10.1.1-10.1.5 **Issues:** 1. The PD uses phrases like “expected”, “anticipated”, “progressive reduction”, but no targets, thresholds, or benchmarks are defined. This will not allow to determine whether co-benefits are achieved or failed. 2. In section 10.1.5 of the PDD, fertilizer reduction is claimed, but the PD does not explain how excessive reductions that cause yield loss and leakage are prevented beyond narrative statements. **Required Actions:** 1. Define measurable target (e.g.: pesticide use reduction ≥ X% over Y years, fertilizer N reduction ≥ Z%, minimum rotation diversity, minimum improvement in SOC or CEC. etc.). 2. Link fertilizer reduction to yield stability thresholds, nitrogen balance thresholds and leakage response mechanisms in Section 9.				
Project participant response				**Date:** 08/05/2026
Required actions 1 and 2 are implemented in PDD Section 10.1.5 Input Efficiency				
Documentation provided by project participant				
1-PDD-CS-BG-SOUTH_v2_11.05.2026_CS200526				
VVB assessment				**Date:** 28/05/2026

1. The updated Section 10.1.5 now includes clearly defined quantitative targets and thresholds. A phased mineral nitrogen reduction target of approximately 15% over five years is explicitly stated, with a yield stability threshold of 95% of baseline yield serving as the binding constraint on any reduction. Annual monitoring indicators are defined, including input-use reporting, soil nutrient panels, nutrient balance sheets, and nitrogen use efficiency tracking. The section also describes the stepwise reduction trajectory and evidence-based approach to ensuring that reductions are agronomically justified rather than arbitrary. This required action is considered fully **resolved**. 2. The updated section now explicitly links nitrogen reduction to a quantified yield stability threshold — Y(proj) ≥ 95% of Y(base) — calculated as the average yield over the five years prior to project enrolment. The trigger condition for leakage quantification is clearly defined as Y(proj) < 95% of Y(base), with a structured root cause analysis procedure and a market leakage calculation formula including a conservative coefficient of 20%. The nitrogen balance threshold is operationalized through annual soil analyses, fertilizer documentation, yield tracking, and technology maps. The connection between fertilizer reduction, yield stability, and leakage response is now transparent, quantified, and auditable. This required action is considered fully **resolved**. Hence, CAR 20 is considered **CLOSED**.

CAR ID	21	**Section no.**	10.2	**Date:** 12/02/2026
Description of CAR				
Section 10.2 Environmental, Social and Economic Co-benefits and Safeguards Issues: 1. The PDD lists SDGs 2, 6, 12, 13 and 15, but does not map project outcomes to specific SDG targets or indicators. The SDG_CS-Tool clearly identifies measurable indicators (e.g., SDG 2.4.1 – proportion of land under sustainable agriculture, number of agronomic strategies, number of farms), but these are not referenced or disclosed in the PDD. 2. The PDD describes a robust MRV system, but it fails to reference the SDG_CS-Tool as the formal monitoring and evidence framework for co-benefits. The tool contains documented evidence files and quantified outputs, but these are not referenced in the PDD. 3. Required actions: 1. The PDD shall links each claimed SDG to the specific SDG target and indicator used in the SDG_CS-Tool, including the quantified values. 2. The PD shall explicitly state that co-benefits are monitored and evidenced via the SDG_CS-Tool and shall identify which SDG indicators are reported annually and where the supporting evidence is stored.				
Project participant response				**Date:** 08/05/2026
Required actions 1 and 2 implemented in PDD Sections 10.2.1 SDG Mapping and 10.2.3 Monitoring of Co-benefits				
Documentation provided by project participant				
1-PDD-CS-BG-SOUTH_v2_11.05.2026_CS200526				
VVB assessment				**Date:** 28/05/2026

1. The updated Section 10.2.1 now maps each claimed SDG to specific targets and indicators. SDG 2.4.1 is linked to three measurable indicators — number of farms participating in the project evidenced by farmer contracts, number of individual strategies issued, and number of agronomic recommendations issued. SDG 13.2 is linked to two quantified indicators — amount of carbon sequestered in tonnes per year and net amount of GHG removed from the atmosphere in tCO_2. SDG 15.3.1 is linked to two indicators — number of soil samples and laboratory analyses conducted, and hectares with improved soil conservation practices. SDGs 6 and 12 are described qualitatively as assumed and related co-benefits with appropriately cautious language. The mapping is now traceable and directly references the indicators used in the SDG_CS-Tool. This required action is considered fully **resolved**. 2. Both the updated Section 10.2.1 and Section 10.2.3 now explicitly confirm that co-benefits are monitored and evidenced via the SDG_CS-Tool and that SDG indicators are reported for the corresponding verification period. Section 10.2.3 describes the monitoring framework in detail, covering census-style measurements embedded in the carbon MRV system, annual geo-referenced composite sampling, nutrient balance sheets, yield and input intensity tracking, and farm performance indicators. Data capture, traceability, chain-of-custody, and GDPR-compliant data governance are all described. This required action is considered fully **resolved**. 3. Hence, CAR 21 is considered **CLOSED**.

CAR ID	22	**Section no.**	11	**Date:** 12/02/2026
Description of CAR				

Section 11 Stakeholder Identification

Issues:

1. The project focuses almost exclusively on farmers as stakeholders. However, Section 11 requires that all relevant stakeholders be identified and addressed, including landowners (where different from farmers), tenants, local communities, neighboring land users, service providers, and potentially affected third parties. The PD does not provide a stakeholder mapping or demonstrate how non-farmer stakeholders are identified, informed, or engaged.
2. The PDD provides a high-level description of contract elements but does not specify key contractual features required for transparency and auditability, such as rights to carbon credits, duration of crediting, liability allocation, termination clauses, grievance rights, and dispute resolution mechanisms.
3. The PDD states that "insurance or buffer mechanisms" exist but does not explain how they function, how risks are allocated between Carbonsafe and farmers, or how farmers are protected against financial liability from reversals, registry cancellations, or buyer claims.
4. While the PD describes training in qualitative terms, it does not specify training frequency, coverage, curricula, records, or how participation is documented and verified.

Required actions:

1. Section 11 of the PDD shall include a stakeholder identification and mapping process that covers all relevant stakeholder groups beyond farmers, including local communities, landowners, and other affected parties, and describe how each group is engaged.
2. Section 11.1.2 of the PDD shall provide a structured summary of participation agreements explicitly covering ownership of credits, duration of commitments, exit and termination rights, dispute resolution, and farmer grievance mechanisms.
3. Section 11.1.3 of the PDD specify how buffer pools, reserves, or insurance operate, what proportion of risk is borne by farmers versus the project developer, and under what conditions farmers may be financially liable.
4. The PDD shall define a formal training framework, including minimum training frequency, topics covered, how attendance is recorded, and how training delivery will be verified.

Project participant response	**Date:** 08/05/2026

Required action No. 1: Carbonsafe has established a formal Stakeholder Engagement Policy, which defines a structured approach for identification, mapping, classification, and engagement of all relevant stakeholders beyond farmers. *Stakeholders are defined broadly to include all parties that may participate in, be affected by, or have a role in the project. This includes, inter alia, landowners (where different from farmers), local communities, neighboring land users, government authorities, service providers, carbon registries, VVBs, credit buyers, NGOs, and other relevant stakeholders.* *The policy introduces a systematic process for stakeholder identification at project initiation, continuous updates throughout the project lifecycle, classification based on influence and interest, and application of appropriate engagement mechanisms (e.g. consultations, information disclosure, and grievance procedures).* *Section 11 of the PDD has been updated accordingly to reflect this stakeholder mapping and engagement approach* *Carbonsafe confirms that a public stakeholder consultation was conducted, published on the company's official website (https://carbonsafe.bg/en/announcement-of-the-commencement-of-the-public-consultation-process-for-a-projects/), followed by a publicly available summary of the consultation process (https://carbonsafe.bg/en/summary-of-the-public-consultation-process/). No proposals, comments or objections were received.* *In addition, direct discussions were held with participating farm owners during project development.* *To address the observation and ensure full alignment with BCCS Section 4(a), Carbonsafe has implemented a formal Stakeholder Engagement Policy (attached), which establishes a structured approach for stakeholder identification, consultation, documentation, and integration of feedback.* *Furthermore, Carbonsafe commits to expanding and strengthening stakeholder consultations through more formalized and documented processes, including broader outreach, transparent consultation mechanisms, and systematic record-keeping of stakeholder inputs and their consideration in project implementation.* *Carbonsafe has notified the municipalities and city halls across the territory of the Republic of Bulgaria where the projects are currently being implemented, regarding the activities it is developing. The notifications will be publicly displayed on the notice boards of the respective city halls for a period of 14 days. The notification includes a feedback channel through which any interested stakeholder may submit opinions and comments.* *Carbonsafe has also notified the Ministry of Environment and Water in order to determine whether an environmental assessment is required for the implementation of the respective plan/program/project. Following this notification, an official response was received from the Ministry of Environment and Water confirming that the implementation of the respective projects does not require an environmental assessment.* *Required action No. 2 is implemented in PDD Section 11.1.2. Structure of the contracts.* *Required action No. 3 is implemented in PDD Section 11.1.3. Risk-sharing and protections for farmers.* *Required action No 4: Carbonsafe has established a formal Farmer Training Policy and Programme, which defines a structured training framework covering frequency, content, delivery, and documentation.* *The programme includes:* • *Online trainings conducted 3–4 times per year and at least one annual in-person training* • *Defined training topics covering regenerative practices, soil carbon, MRV requirements, and carbon credit fundamentals* • *Standardized training formats, including recorded sessions, practical examples, and interactive participation* • *Attendance tracking, training records, and archived materials for auditability* • *Feedback collection and optional knowledge assessments to verify effectiveness* *Section 11.2 of the PDD has been updated accordingly to reflect this structured training framework and documentation approach*

Documentation provided by project participant	
Required action No. 1 *Stakeholder Engagement Policy - Политика за заинтересованите страни_v1_12.03.26-EN.pdf* *List of municipalities to which notifications have been sent:* *Списък обявления_Общини_Карбонсейф_АД_входящ номер.pdf* *List of city halls to which notifications have been sent:* *Списък обявления_Кметства_Карбонсей_АД_входящи номера.pdf* *Content of notifications sent to municipalities:* *Обявление_Община_ЕО_Карбонсейф_АД-21-si.pdf* *Content of notifications sent to city halls:* *Общини-Кметства_за подпис-1-si.pdf* *Notification to the Ministry of Environment and Water:* *uvedomlenie_ЕО_Карбонсейф_АД_за допълване и изпращане-si.pdf* *Notification registry in the Ministry of Environment and Water:* *Удостоверение за връчване-21116189_03042026.pdf;* *Удостоверение за връчване-21118080_03042026.pdf* *Official response received from the Ministry of Environment and Water, file:* *26.04.24 Уведомление за проекти_МОСВ.pdf* *26.04.24 Уведомление за проекти_МОСВ en-GB.pdf (English translation)* *Public stakeholder consultation:* *Announcement_PC_Projects_Carbonsafe_05.11.2025-EN.pdf* *Public consultation South-North projects_05.11.2025-EN.pdf* *Summary of the public consultation process_08.12.2025-EN.pdf* *Required action No 4 Farmer training Policy and blanks provided in folder Supporting documents, subfolder VAL-CAR 10.4*	
VVB assessment	Date: 28/05/2026

1. The updated Section 11 now includes a broad and structured stakeholder definition covering farmers, landowners where different from farmers, local communities, neighboring land users, government authorities, VVBs, laboratories, carbon registries and standards, service providers, credit buyers, NGOs, and other relevant parties. The Stakeholder Engagement Policy has been provided as supporting evidence. Public stakeholder consultation has been conducted and published on the company website, with a summary confirming no objections were received. Municipalities and city halls across project areas have been formally notified, and the Ministry of Environment and Water has confirmed that no environmental assessment is required. The structured approach to stakeholder classification based on influence and interest, and the application of appropriate engagement mechanisms, is now clearly described. This required action is considered fully **resolved**. 2. The updated Section 11.1.2 now explicitly lists all key contractual provisions required for transparency and auditability, including ownership rights to carbon credits and authorization for registry management, duration of participation aligned with the crediting period, permanence commitments, liability allocation in cases of non-compliance or reversal, exit and termination conditions, dispute resolution mechanisms and escalation procedures, and farmer grievance rights and access to the formal complaints mechanism. The five-year renewable contract structure is confirmed. This required action is considered fully **resolved**. 3. The updated Section 11.1.3 now clearly describes both the 75% sub-project reserve and the 5% buffer pool, including their respective purposes, release conditions, and governance. Risk allocation between farmers and Carbonsafe is explicitly defined — farmers bear responsibility for intentional breaches and contractual non-compliance, while unintentional reversals from natural events or force majeure are managed through the buffer and reserve mechanisms without automatic financial claims against farmers. Carbonsafe's responsibility for registry management, buffer administration, and corrective action coordination is confirmed. This required action is considered fully **resolved**. 4. The updated Section 11.2 now describes a structured training framework implemented in accordance with the Carbonsafe Farmer Training Policy and Programme. Online training is conducted three to four times annually, with at least one in-person training per year supplemented by advisory support. Training topics are explicitly listed, covering regenerative agricultural practices, soil carbon management, MRV requirements, carbon credit fundamentals, data reporting, and risk prevention. Participation is documented through attendance records, and all training materials are archived. Feedback and knowledge assessments are used for quality assurance. The supporting Farmer Training Policy and training records have been provided as evidence. This required action is considered fully **resolved**. Issue 1, 2, 3, and 4 have been resolved. Hence, CAR 22 is **CLOSED**.

CAR ID	23	**Section no.**	12	**Date:** 12/02/2026
Description of CAR				

<table>
<tr><td colspan="2">Section 12 Stakeholder Identification

References:
1. PDD Template, Sections-12.4.6. Adaptive Governance

Issues:
1. Sections-12.4.6 of the PDD states that issuance rules will be reviewed over time but does not define who decides, how changes are approved, or how stakeholders are informed when rules affecting credit value are modified.

Required Actions:
1. Sections 12.4.6 of the PDD shall define a formal change-management and governance process for issuance rules, including roles of the registry, VVBs, and project operator.</td></tr>
<tr><td>Project participant response</td><td>Date: 08/05/2026</td></tr>
<tr><td colspan="2">The governance and change-management process for issuance rules has been further clarified and aligned with the Carbonsafe Issuance Policy.

The updated framework clearly defines:
• Roles and responsibilities of Carbonsafe, MRV Team, VVB, and Carbon Registry
• A structured change-management process, including proposal, technical assessment, consultation (where applicable), and formal approval by Carbonsafe management
• Mandatory consultation with the VVB and registry for material changes affecting issuance rules or credit calculations
• Transparent stakeholder communication for changes impacting credit value, timing, or allocation
• Full documentation and traceability of all changes

Section 12.4.6 of the PDD has been updated accordingly, with explicit reference to the Issuance Policy as the governing document.</td></tr>
<tr><td colspan="2">Documentation provided by project participant</td></tr>
<tr><td colspan="2">1-PDD-CS-BG-SOUTH_v2_11.05.2026_CS200526

Issuance Policy is provided in folder Supporting documents, subfolder VAL-CAR 07.3, file Issuance policy_v2_13.03.2026.pdf</td></tr>
<tr><td>VVB assessment</td><td>Date: 28/05/2026</td></tr>
<tr><td colspan="2">1. The updated Section 12.4.6 now defines a comprehensive six-step change-management process covering initiation of change proposals, technical assessment by the MRV Team, mandatory VVB and registry consultation for material changes, formal approval by Carbonsafe management under the Issuance Policy, stakeholder communication for changes affecting credit value or timing, and full documentation and archiving within the MRV system. The roles of Carbonsafe, the MRV Team, the VVB, and the carbon registry are clearly defined at each stage of the process. The Issuance Policy has been provided as the governing document with supporting evidence. The process is transparent, auditable, and directly addresses the original concern about the absence of a defined decision-making and communication framework for rule changes affecting credit value. This required action is considered fully resolved.

Hence, CAR 23 is considered CLOSED.</td></tr>
</table>

CAR ID	24	**Section No.**		**Date :** 11/02/2026
Description of CL				

Issue: The geographic boundary description is narrative-heavy but lacks a consolidated, unambiguous boundary definition supported by maps. **Required corrective action:** • Provide a clear boundary statement supported by at least one consolidated map showing enrolled and eligible areas. • Clarify whether all listed provinces are eligible from validation or only illustrative examples.	
Project participant response	**Date :** 08/05/2026
Required actions in CAR 24 are the same as CL 19. Please see response provided to CL 19	
Documentation provided by project participant	
VVB assessment	**Date:** 28/05/2026
The PP has responded that the required actions in CAR 24 are the same as CL 19. Since CL19 remains open. Hence, CAR 24 remains **OPEN**.	
Project participant response	**Date :** DD/MM/YYYY
Documentation provided by project participant	
VVB assessment	**Date:** 01/07/2026
Since CAR 24's required actions are explicitly identical to CL 19's, and CL 19 has now been confirmed closed on this basis, CAR 24 is resolved on the same grounds. Hence, CAR 24 is considered **CLOSED**.	

CAR ID	25	**Section No.**		**Date :** 11/02/2026
Description of CL				
Issue: Additionality relies heavily on qualitative arguments (non-common practice, barriers) without sufficient quantitative or documentary evidence at regional level. **Required corrective action:** • Provide regional statistics, surveys, or third-party references demonstrating low penetration of regenerative practices (e.g., no-till, cover crops) in South Bulgaria. • Clarify how “partial or transitional practices” are screened out at farm/plot level.				
Project participant response				**Date :** 17/05/2026

Additional clarification regarding the baseline (BAU) conditions and common practice assessment has been incorporated in PDD Section: 2.1 and 2.3, supported by official statistical references cited in Footnote 1. *The updated PDD references the Integrated Farm Statistics Bulgaria 2023 (IFS2023), published by the Ministry of Agriculture and Food, which confirms that conventional agricultural management remains predominant in Bulgaria. Soil cover distribution data indicate that 42% of arable land remains as bare soil, while only 2% includes cover/intermediate crops.* *These data support the conclusion that regenerative agricultural practices, including continuous soil cover and advanced conservation practices, are not established as common practice within the regional agricultural context. The Project activities therefore go beyond prevailing baseline conditions and are considered additional under the Methodology requirements.* *Carbonsafe is in the process of developing and implementing a Remote Sensing (RS) monitoring framework as part of the MRV system. At the current stage a Remote Sensing analysis has already been conducted for the farms included in the present verification cycle, covering the Project Area subject to verification. The analysis includes initial verification of land use, crop presence, and consistency with reported practices based on satellite data. The RS analyses are provided with the verification findings.* *The Project applies a farm- and plot-level eligibility assessment to ensure that partial, inconsistent, or transitional implementation of regenerative practices is not credited as full project activity implementation under the Methodology.* *Screening is conducted through a combination of:* *• farm management records and farmer declarations;* *• georeferenced plot identification and GIS-based tracking;* *• verification of implemented agricultural practices during monitoring and field inspections;* *• consistency checks between reported management activities, crop rotations, and observed field conditions;* *• soil sampling and monitoring data;* *• Remote Sensing (RS) analysis used to verify land use, crop presence, and indicators of soil cover and management consistency.* *Plots or management units where regenerative practices are implemented only partially, temporarily, inconsistently, or without sufficient evidence of continued application are excluded from crediting until compliance with the Methodology requirements is demonstrated for the relevant monitoring period.* *The Project applies a conservative approach whereby only areas with sufficiently documented and verifiable implementation of the required regenerative practices are included within the quantified project accounting boundary.*
Documentation provided by project participant
PDD, Underline note 1 *Integrated Farm Statistics in Bulgaria 2023 (IFS2023): Main indicators. Sofia, Bulgaria: Ministry of Agriculture and Food.* *https://www.mzh.government.bg/media/filer_public/2025/09/05/ifs2023publicationaugust2025.pdf* *Folder Supporting documents, subfolder VAL-CL 07.1, file ifs2023publicationaugust2025.pdf* RS Analyses provided with verification findings in subfolder VER-CL 06

VVB assessment	**Date:** 28/05/2026

1. The updated Section 2.1.3 now includes quantitative baseline state data sourced from the Integrated Farm Statistics Bulgaria 2023 (IFS2023), published by the Ministry of Agriculture and Food. The data confirms that conventional agricultural management remains predominant, with 42% of arable land as bare soil and only 2% under cover or intermediate crops. This provides credible, officially sourced, quantitative evidence that regenerative practices such as continuous soil cover and conservation agriculture are not established as common practice in the regional agricultural context. The IFS2023 document has been provided as supporting evidence. This required action is considered fully **resolved**. 2. The PP's response describes a multi-layered screening approach combining farm management records and farmer declarations, georeferenced plot identification and GIS-based tracking, verification of implemented practices during monitoring and field inspections, consistency checks between reported management activities and observed field conditions, soil sampling and monitoring data, and RS analysis for land use and crop presence verification. The PDD confirms that plots where regenerative practices are implemented only partially, temporarily, or inconsistently are excluded from crediting until full compliance with methodology requirements is demonstrated for the relevant monitoring period. Section 4.3.2 further confirms that a five-year management history is required at enrolment. While the RS analysis has been noted as provided with verification findings rather than within the validation scope — which the VVB has flagged in other CARs — the combination of the other screening mechanisms described is considered sufficient to demonstrate that a robust plot-level eligibility assessment is in place. Taking the PDD updates and supporting evidence together, this required action is considered **resolved**. Hence, CAR 25 is **CLOSED**.

CAR ID	26	**Section No.**		**Date :** 11/02/2026
Description of CL				

1.Issue:
The baseline scenario is well-articulated narratively, but relies largely on generalized descriptions of conventional agriculture. Quantitative or cited evidence demonstrating SOC stagnation/decline and low penetration of regenerative practices is limited.

Required Corrective action:

- Provide region-specific statistics, studies, or official data supporting SOC trends and practice prevalence.
- Clarify how baseline conditions are verified at individual plot level, particularly for farms joining after project start.

2. Issue: Additionality relies heavily on qualitative arguments (non-common practice, barriers) without sufficient quantitative or documentary evidence at regional level.

Required corrective action:

- Provide regional statistics, surveys, or third-party references demonstrating low penetration of regenerative practices (e.g., no-till, cover crops) in South Bulgaria.
- Clarify how "partial or transitional practices" are screened out at farm/plot level.

Project participant response	Date : 17/05/2026

Required action 1 *The baseline scenario reflects prevailing conventional agricultural management practices in Bulgaria, characterized by intensive tillage, monoculture production systems, limited application of organic amendments, and insufficient implementation of regenerative soil management practices.* *Region-specific evidence supporting soil organic carbon (SOC) degradation trends is provided in the National Programme for Sustainable Soil Management in Bulgaria. The document states that reductions in soil organic matter during the last 20–30 years are associated with "intensive and monoculture agriculture, lack of scientifically justified crop rotations, limited or absent organic fertilization, and unbalanced fertilization practices" (Artinova, 2014; Boyadgiev et al., 1994). The programme further identifies oxidation of organic carbon due to intensive soil tillage and degradation of soil structure as significant drivers of soil degradation.* *The programme also provides quantitative data on SOC reserves across major Bulgarian soil groups, demonstrating existing SOC limitations and regional variability. For example, average SOC reserves in the 0–25 cm layer range from approximately 2.7 kg/m² in Lithosols to 10.9 kg/m² in Cambisols.* *In addition, the programme identifies practices such as crop rotations, mulching, green manure application, organic fertilization, and erosion control measures as priority interventions requiring policy support and financial incentives. The inclusion of these measures as targeted interventions under national programmes demonstrates that regenerative agricultural practices are not yet widely adopted as standard practice across Bulgarian agricultural systems.* *Accordingly, the baseline scenario without the project activity is expected to remain dominated by conventional agricultural management practices with limited SOC improvement potential and continued risk of SOC depletion.* *Baseline conditions are assessed individually at the time of enrollment for every newly added farm or plot, regardless of project start date.* *The baseline period for newly enrolled plots is established using historical management information covering a defined pre-enrollment period (e.g. previous 5 years)* *Prior to enrollment, each participating farm and plot undergoes an eligibility and baseline screening process based on historical management data, farmer declarations, and LPIS records, remote sensing data, agronomic records. This process confirms that enrolled plots were managed under conventional practices during the defined baseline period and were not already implementing advanced regenerative management prior to project participation.* *Required action 2 is the same as CAR 25. Please see response provided to CAR 25.*
Documentation provided by project participant
National Programme for Sustainable Soil Management in Bulgaria provided in subfolder VAL-CAR 12.1, file НАЦИОНАЛНА ПРОГРАМА.pdf (Machine English translation: НАЦИОНАЛНА ПРОГРАМА en-GB.pdf)

VVB assessment	**Date:** 28/05/2026

1. The updated Section 4.2 now provides a substantially strengthened baseline narrative supported by quantitative and cited evidence across multiple subsections. Section 4.2.2 includes 2022 agricultural statistics showing crop distribution and rotation patterns for Southern Bulgaria, confirming the dominance of simplified cereal-oilseed sequences with limited biodiversity and off-season cover. Section 4.2.3 confirms that true zero-tillage remains negligible and systematic cover cropping is rare across the South region. Section 4.2.4 confirms that SOC-building practices such as manure and compost use are sporadic. Section 4.2.6 explicitly addresses SOC stagnation and decline trends across Southern Bulgarian soil types, referencing European analyses pointing to stable-to-negative SOC trajectories under unchanged management. The National Programme for Sustainable Soil Management in Bulgaria has been provided as supporting evidence, citing documented reductions in soil organic matter over the past 20-30 years linked to intensive monoculture agriculture and unbalanced fertilization. Section 4.2.8 further confirms the absence of any pre-existing MRV systems for SOC under BAU conditions. Regarding plot-level baseline verification for farms joining after project start, the PP's response confirms that each newly enrolled farm undergoes an individual eligibility and baseline screening process based on historical management data, farmer declarations, LPIS records, remote sensing data, and agronomic records covering a defined five-year pre-enrollment period. This required action is considered fully **resolved**. 2. The PP has confirmed that Required Action 2 is the same as CAR 25, and the VVB assessment of CAR 25 concluded that both required actions were fully resolved. The IFS2023 data confirming only 2% cover crop coverage, the multi-layered plot-level screening approach, and the conservative exclusion of partially compliant plots from crediting collectively satisfy this requirement. This required action is considered fully **resolved**. Hence, CAR 26 is **CLOSED**.

CAR ID	27	**Section No.**		**Date :** 11/02/2026
Description of CL				
Issue: The applied methodology ("Methodology for improving and reporting the level of sequestered carbon in the soil in the agricultural sector") is referenced, but its status (approved standard, developer, version, governance) is not clearly specified. **Required corrective action:** Clearly identify the methodology owner, version, approval status, and applicability conditions. Demonstrate consistency between PDD procedures and formal methodology requirements.				
Project participant response				**Date :** 08/05/2026
Required action is implemented in PDD section 4.1 Methodology Overview				
Documentation provided by project participant				
1-PDD-CS-BG-SOUTH_v2_11.05.2026_CS200526				
VVB assessment				**Date:** 28/05/2026

The updated Section 4.1 now explicitly identifies the methodology as "Methodology for improving and reporting the level of sequestered carbon in the soil in the agricultural sector," Version 3.1/22.08.25, approved by the Balkan Carbon Credit Standard (BCCS) on 24.10.2025, confirming the methodology owner, version number, and approval status. The section confirms that this version is the one applied to the project. Section 4.1.1 further provides a structured alignment narrative mapping key project design elements — baseline establishment, additionality demonstration, quantification and conservativeness, MRV, permanence and reversal risk management, and grouped project governance — to the corresponding methodology requirements, with cross-references to the relevant PDD sections. This demonstrates consistency between PDD procedures and formal methodology requirements. Both elements of the required action are considered fully **resolved.** Hence, CAR 27 is **CLOSED**.

Table 4. FAR from this validation

FAR ID	01	**Section No.**		**Date :** 02/06/2026
Description of FAR				
The VVB raised the finding under CAR#16 that in section 6.2 of the PDD, it is mentioned that Bulk density (BD) is taken from one plot per EKATTE region and applied to all farms in that area for the full crediting period. This conflicts with best practice because BD varies materially by soil, management, and depth and directly affects SOC stock calculations. In response to the VVB's question raised on inaccuracy in measuring Bulk Density from a single core and applying it across the soil cores in the entire field, the PP has sought clarification from the registry. The clarification has been raised on the points listed below: -annual determination of bulk density; and -differentiation by soil type within EKATTE regions to better reflect temporal and spatial variability and improve the scientific robustness of SOC calculations. In line with the governance framework of the Standard, the PP has sent a formal request to the Balkan Carbon Credit Registry (BCCR), which is the body responsible for methodology approval and oversight. The PP has committed to implement any approved updates to the treatment of bulk density (BD) through the formal amendment procedures prescribed by the applicable program requirements. Such updates would be incorporated in a manner that ensures continued methodological compliance and maintains a conservative approach to the quantification of soil organic carbon (SOC) stock changes. Since this is under consideration, the next verifying VVB must check that the updates have been made in the applied methodology for the calculation of Bulk Density and the project proponent has revised the bulk density measurements accordingly.				
Project participant response				**Date :** DD/MM/YYYY
Documentation provided by project participant				
VVB assessment				**Date:** DD/MM/YYYY

APPENDIX 04: Audit Findings (Verification)

Table 1: Remaining FAR from Previous Audit/Preliminary Review

Table 5. Remaining FAR from Previous Audit/Preliminary Review

FAR ID	00	Section no.		Date : DD/MM/YYYY
Description of FAR				
No FAR as this is the first joint validation and verification				
Project participant response				Date : DD/MM/YYYY
Documentation provided by project participant				
VVB assessment				Date: DD/MM/YYYY

Table 2._CL: Clarification Request

<table>
<tr><td>CL ID</td><td>01</td><td>Section no.</td><td></td><td>Date:12/02/2026</td></tr>
<tr><td colspan="5">Description of CL</td></tr>
<tr><td colspan="5">Section 1. Executive Summary
References:
1. MR Template, Section 1.1 Overview of monitoring period
2. MR Template, Section 1.2 Key results
3. MR Template, Section 1.2 Key results
Issues:
1. Section 1.1 of the MR states two overlapping and non-aligned monitoring periods (“15 August 2023 to 24 April 2025” and “23 March 2024 to 21 March 2025”) depending on sub-project grouping. However, the Executive Summary does not clearly reconcile these periods into a single, unambiguous monitoring period per issuance batch, nor does it clearly explain how results are aggregated without risk of overlap or double counting at summary level. This creates ambiguity for validators and readers when interpreting the scope of verified results.
2. The MR states that 522,170 tCO_2 are “eligible for issuance”, while simultaneously stating that only 25% are released and 75% retained in reserve. The Executive Summary does not clearly distinguish between total verified net removals, credits eligible under methodology, and credits issuable in the current monitoring period. This may mislead stakeholders into interpreting the full amount as immediately issuable.
3. The Executive Summary refers to a 5% buffer deduction, while later sections of the MR also reference a 5% uncertainty deduction. In the Executive Summary, these deductions are not clearly separated or quantified distinctly, creating confusion as to whether the reported 522,170 tCO_2 is before or after uncertainty deduction, and how total deductions affect issuable volumes.

Required Action:
1. Clarify and harmonize the monitoring period presentation in the Executive Summary by Explicitly listing each monitoring period per sub-project cohort and providing a consolidated information how totals are derived without overlap, clearly linking each period to its issuance batch.
2. Revise the Executive Summary to clearly differentiate total verified net removals, credits eligible under methodology rules and credits issued in the current monitoring period versus retained reserves.
3. The PP shall explicitly state gross removals, uncertainty deduction (with % and volume), buffer deduction (with % and volume) and resulting net verified removals in the Executive Summary.</td></tr>
<tr><td colspan="4">Project participant response</td><td>Date: 11/05/2026</td></tr>
<tr><td colspan="5">Required action 1
Following the data optimization process, a clarification was sought from the Standard regarding the applicable monitoring periods. Based on their guidance, it was confirmed that the predefined monitoring periods must be strictly followed.

In line with this, the dataset has been harmonized into a single monitoring period 23.03.2024-15.05.2025, within which all farms are included that:
• have completed two measurement cycles; and
• have sufficient data available for verification.
All corresponding corrections have been duly reflected in the Monitoring Report (MR) and corresponding documents (1-MR-CS-BG-SOUTH_ANNEX I-FARMS, PR0205-ER calculation_SOC, Farm locations excel file).

Required action 2 and 3 are implemented in Section 1.2 Key Results</td></tr>
<tr><td colspan="5">Documentation provided by project participant</td></tr>
</table>

Required action 1 *BCCR reply on monitoring periods clarification provided in subfolder VER-CL 1.1, file:* *IN-26.03.11_Структуриране на мониторингови периоди_Карбонсейф АД.pdf* *Machine English translation of the same, file:* *IN-26.03.11_Структуриране на мониторингови периоди_Карбонсейф АД en-GB.pdf* *Monitoring period revised in:* *1-MR-CS-BG-SOUTH_ANNEX I-FARMS,* *PR0205-ER calculation_SOC,* *Farm locations excel file* *1-MR_CS-BG-SOUTH_v2_15.05.26_CS200526* *Required action 2 and 3* *1-MR_CS-BG-SOUTH_v2_15.05.26_CS200526* *Leakage Assessment Framework is provided with validation findings in folder Supporting documents, subfolder VAL-CAR 06.5, files:* *Пазарен теч-01.04.26- en-GB.pdf* *Leakage Risk Assessment Document-South.pdf* *Leakage Risk Assessment_South_EN. Xlsx* *Uncertainty model determination is provided with validation findings in folder Supporting documents, subfolder VAL-CAR 18.3, file:* *Folder Supporting documents, subfolder VAL-CAR 18.3, file:* *Uncertainty model determination.xslx* *Documents provided with this findings in subfolder VER-CL 01.2-3:* *N_2O calculation method: Методология за изчисляване на емисиите на диазотен оксид (N_2O)_EN.pdf* *Leakage and N_2O calculation sheets for all farms: files ER calculation_N2O_leakage_v1* *Revised PR0205-ER calculation_SOC _v3.1*

VVB assessment	Date: 12/06/2026

1. The VVB acknowledges that monitoring period is reconciled and a single monitoring period of *23.03.2024-15.05.2025* has been defined within which all farms are included that have completed two measurement cycles and have all the necessary data for verification completion. Further, the review of associated document confirms these revisions. This findings has been sufficiently addressed and hence **resolved.** 2. The revised Executive Summary table in the Monitoring Report (MR) now clearly distinguishes between the Total Verified Net GHG Removals (423,663 tCO_2e), the volume of credits eligible for issuance in the current monitoring period (105,889 tCO_2e), and the volume retained in the sub-project reserve (317,774 tCO_2e). This revised presentation eliminates ambiguity regarding the allocation of verified removals between credits available for issuance and those retained for future release. Based on the revised information provided, the VVB considers the issue satisfactorily addressed and hence **resolved**. 3. The Project Proponent has adequately revised the Executive Summary to provide a transparent and comprehensive breakdown of gross GHG removals, uncertainty deductions, other applicable emission deductions, total verified net GHG removals, and buffer allocations. The updated table explicitly quantifies each deduction and clearly distinguishes the 20.70% uncertainty deduction from the 5% buffer allocation. This revision enables full reconciliation of the credited volume from gross removals through all applicable deductions to the total verified net removals and the quantity of credits eligible for issuance during the current monitoring period. Accordingly, the VVB considers the issue satisfactorily addressed. **Resolved** Hence this finding is **CLOSED**.

CL ID	02	Section no.		Date: 12/02/2026
Description of CL				

Section 2. Project Description and Status References: 1. MR Template, Section 2.1 Recap of project objectives 2. MR Template, Section 2.2 Project boundary and geographic scope 3. MR Template, Section 2.3 Participation process overview 4. MR Template, Section 2.4 Participation overview 5. MR Template, Section 2.4 Participation overview Issues: 1. The project objectives are clearly articulated; however, the MR does not explicitly reference the corresponding section and version of the approved PDD where these objectives are formally defined and validated. This weakens traceability between the validated project design and the monitored implementation. 2. While the geographic and sectoral scope is well described textually, the MR does not include explicit coordinates nor a clear reference to an annex or map ID where official boundary shapefiles or maps can be found. The requirement explicitly calls for "Coordinates / Maps (reference to annex/map)". 3. The participation process is comprehensively described procedurally. However, the MR does not summarize the key eligibility decision criteria at overview level, relying instead on implied references to the PDD. 4. The MR provides detailed narrative descriptions for each participant but does not present a consolidated table containing all required fields in a single standardized format (Participant ID, Name, Location, Area/Size, Start date, Status), as explicitly required by the MR Template guideline. 5. For the group farm (Ecosyst Agro, Dabenska Eterichna Kompania, and Stoitsev Agro) the MR explains historical validation context but does not explicitly summarize the governance and internal allocation rules applicable to the group structure in this section. Required Action: 1. Add a clear cross-reference to the relevant PDD section and version confirming that the objectives restated in the MR are unchanged from those validated. 2. Include a reference to an next containing maps or shapefiles or a registry/ISACO2 map reference ID clearly linking textual descriptions to spatial evidence. 3. Add a short eligibility summary explicitly stating the criteria applied during enrolment, with reference to the PDD and provide supporting evidence that participant fulfilled all the criteria. 4. Add a consolidated participation overview table summarizing all farms in one place, using the required table as per the template guideline. 5. Add a brief statement clarifying how the group farm is treated as a single participant and how responsibility and allocation are managed within the group, with reference to the PDD.

Project participant response	Date: 11/05/2026
Required action 1 is implemented in Section 2.1. Recap of Project objectives. *Required action 2 is implemented in Section 2.2 Project boundary – Annex II Maps and coordinates is referenced, and added to the MR.* *Required action 3 is implemented in Section 2.3. Participation process overview* *Evidence table has been incorporated. Supporting evidence that participant fulfilled all the criteria has been previously sent.* *Required action 4 and 5 are implemented in Section 2.4 Participation overview*	
Documentation provided by project participant	

1-MR_CS-BG-SOUTH_v2_15.05.26_CS200526 *Required action 2* *1-MR-CS-BG-SOUTH_ANNEX II_v1_11.05.26_CS200526* *GIS Data (GeoJSON, CSV and EXCEL Reference) with project boundaries is provided in folder VER-CL 02.2, files:* *South_Carbonsafe_project_bounderes_13.05.2026-1.csv* *South_Carbonsafe_project_bounderes_13.05.2026-1.xslx* *South_Carbonsafe_project_bounderes_13.05.2026-1.geojson* *GIS Data (GeoJSON, CSV and EXCEL Reference) all farms polygons is provided in folder VER-CL 02.2, files::* *South_Carbonsafe_polygon_farm_15.05.26.geojson* *South_Carbonsafe_polygon_farm_15.05.26.csv* *South_Carbonsafe_polygon_farm_15.05.26.xslx* *GIS Data (GeoJSON and CSV) for each farm separately is provided in folder VER-CL 02.2, files:* *layer_K1_SORTOVI SEMENA-BURGAS_26.03.13_8.csv* *layer_K1_SORTOVI SEMENA-BURGAS_26.03.13_8.geojson* *layer_K1-AGRARIKA 2022_26.03.13_24.csv* *layer_K1-AGRARIKA 2022_26.03.13_24.geojson* *layer_K1-AGRIINK_26.03.13_20.csv* *layer_K1-AGRIINK_26.03.13_20.geojson* *layer_K1-AGROLAND 7_26.03.13_14.csv* *layer_K1-AGROLAND 7_26.03.13_14.geojson* *layer_K1-AGROTERRA_26.03.13_28.csv* *layer_K1-AGROTERRA_26.03.13_28.geojson* *layer_K1-AGROTREYD_26.03.13_25.csv* *layer_K1-AGROTREYD_26.03.13_25.geojson* *layer_K1-ET AGROINS-DIMKA MARINOVA_26.03.13_29.csv* *layer_K1-ET AGROINS-DIMKA MARINOVA_26.03.13_29.geojson* *layer_K1-ET STOZHER - STOYAN STOYANOV_26.03.13_34.csv* *layer_K1-ET STOZHER - STOYAN STOYANOV_26.03.13_34.geojson* *layer_K1-INSEKTA-2000_26.03.13_19.csv* *layer_K1-INSEKTA-2000_26.03.13_19.geojson* *layer_K1-KRIS-MARI-2008_26.03.13_21.csv* *layer_K1-KRIS-MARI-2008_26.03.13_21.geojson* *layer_K1-KURTEV GRUP_26.03.13_34.csv* *layer_K1-KURTEV GRUP_26.03.13_34.geojson* *layer_K1-PROIZVODITEL YOTIN_26.03.13_9.csv* *layer_K1-PROIZVODITEL YOTIN_26.03.13_9.geojson* *layer_K1-RUSALOV_26.03.13_31.csv* *layer_K1-RUSALOV_26.03.13_31.geojson* *layer_K1-VUKI_26.03.13_42.csv* *layer_K1-VUKI_26.03.13_42.geojson* *layer_K1-ZKPU MAGLEN_26.03.13_26.csv* *layer_K1-ZKPU MAGLEN_26.03.13_26.geojson* *layer_K1-ZP BORIS EMILOV YOTIN_26.03.13_24.csv* *layer_K1-ZP BORIS EMILOV YOTIN_26.03.13_24.geojson* *layer_K2-DABENSKA ETERICHNA COMPANIA_26.03.13_4.csv* *layer_K2-DABENSKA ETERICHNA COMPANIA_26.03.13_4.geojson* *layer_K2-ECOSYST AGRO_26.03.13_26.csv* *layer_K2-ECOSYST AGRO_26.03.13_26.geojson* *layer_K2-STOITCEV AGRO_26.03.13_7.csv* *layer_K2-STOITCEV AGRO_26.03.13_7.geojson* *layer_K2-ZP NASTYA STOYANOVA YOTINA_26.03.13_6.csv* *layer_K2-ZP NASTYA STOYANOVA YOTINA_26.03.13_6.geojson*

GIS Data (GeoJSON, CSV and EXCEL Reference) for each sampling event for each farm: South_farm_poligon_linestring_MD1_15.05.26_audit.xslx QGIS-South_linestring_MD1_AGRARIKA 2022_BASE-K1_12.05.26.csv QGIS-South_linestring_AGRARICA 2022_BASE-K1_12.05.2026.geojson QGIS_South_linestring_MD1_AGRIINK_BASE-K1_12.05.26.csv QGIS_South_linestring_MD1_AGRIINK_BASE-K1_12.05.26.geojson QGIS_South_linestring_MD1_AGROLAND 7_BASE-K1_12.05.26.csv QGIS_South_linestring_MD1_AGROLAND 7_BASE-K1_12.05.26.geojson QGIS_South_linestring_MD1 AGROTERRA BASE-K1_12.05.2026.geojson QGIS_South_linestring_MD1_AGROTERRA_BASE-K1_12.05.26.csv QGIS_South_linestring_MD1_AGROTREYD_BASE-K1_12.05.26.csv QGIS_South_linestring_MD1_AGROTREYD_BASE-K1_12.05.26.geojson QGIS_South_linestring_MD1_ECOSYST-DAB-STO_K1-K2_12.05.26.csv QGIS_South_linestring_MD1_ECOSYST-DAB-STO_K1-K2_12.05.26.geojson QGIS_South_linestring_MD1_ET AGROINS_BASE-K1_12.05.26.csv QGIS_South_linestring_MD1_ET AGROINS_BASE-K1_12.05.26.geojson QGIS_South_linestring_MD1_ET STOZHER_BASE-K1_12.05.26.csv QGIS_South_linestring_MD1_ET STOZHER_BASE-K1_12.05.26.geojson QGIS_South_linestring_MD1_INSEKTA-2000_BASE-K1_12.05.26.csv QGIS_South_linestring_MD1_INSEKTA-2000_BASE-K1_12.05.26.geojson QGIS_South_linestring_MD1_KRIS-MARI_BASE-K1_12.05.26.csv QGIS_South_linestring_MD1_KRIS-MARI_BASE-K1_12.05.26.geojson QGIS_South_linestring_MD1_KURTEV GRUP_BASE-K1_12.05.26.csv QGIS_South_linestring_MD1_KURTEV GRUP_BASE-K1_12.05.26.geojson QGIS_South_linestring_MD1_PROIZV. YOTIN_K1-K2_12.05.26.csv QGIS_South_linestring_MD1_PROIZV. YOTIN_K1-K2_12.05.26.geojson QGIS_South_linestring_MD1_RUSALOV_BASE-K1_12.05.26.csv QGIS_South_linestring_MD1_RUSALOV_BASE-K1_12.05.26.geojson QGIS_South_linestring_MD1_SORTOVI SEMENA_BASE-K1_12.05.26.csv QGIS_South_linestring_MD1_SORTOVI SEMENA_BASE-K1_12.05.26.geojson QGIS_South_linestring_MD1_VUKI_BASE-K1_12.05.26.csv QGIS_South_linestring_MD1_VUKI_BASE-K1_12.05.26.geojson QGIS_South_linestring_MD1_ZKPU MAGLEN_BASE-K1_12.05.26.csv QGIS_South_linestring_MD1_ZKPU MAGLEN_BASE-K1_12.05.26.geojson QGIS_South_linestring_MD1_ZP B. YOTIN_K1-K2_12.05.26.csv QGIS_South_linestring_MD1_ZP B. YOTIN_K1-K2_12.05.26.geojson QGIS_South_linestring_MD1_ZP N. YOTINA_BASE-K1_12.05.26.csv QGIS_South_linestring_MD1_ZP N. YOTINA_K1-K2_12.05.26.geojson General GeoJSON attribute table, consisting explanation of attributes in each GeoJSON file GeoJSON attribute table.xslx Required action 3 Documents provided in folder VER-CL 02.3, files: Carbonsafe check of farms plots within the project boundary, file: Edit plot-cell-юг застъпени площи.xslx Application for initial registration in the project (PR0201-Application_for_registration_programme_CS_v1_22.06.23) for all farms provided with 1-LoD-South-07.01.26.zip, subfolder PD-5.Eligibility and Additionality, subfolder 5-17-Exclusivity Statement.

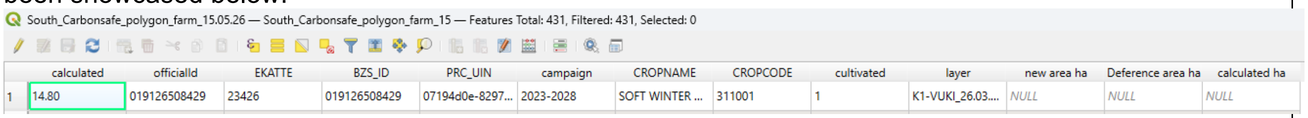
VVB assessment	Date: DD/MM/YYYY
Project participant response	**Date : 14/05/2026**

PDD Section 3.1. Geographic Boundary has been updated. *The PDD is revised to include a clearer and consolidated definition of the project geographic boundary.* *The revised PDD clarify that each participating farm and field parcel is delineated using geospatial polygon data and unique field identifiers maintained within the project GIS and MRV system. Monitoring, sampling and carbon accounting activities are conducted at the field level based on mapped project boundaries and associated farm management records.* *GIS data with project boundary and currently enrolled areas are provided.*
Documentation provided by project participant
1-PDD-CS-BG-SOUTH_v2_11.05.2026_CS200526 *GIS data (GeoJSON files with project boundary and currently enrolled areas) provided with verification findings subfolder VER-CL 02.2*

VVB assessment	Date: 27/05/2026

The VVB has made the following observations:

(i)The first row of the attribute table of the "South_Carbonsafe_polygon_farm" GeoJSON file showcases "NULL" values for "new area ha", "Deference area ha" and "calculated ha". A screenshot of the same has been showcased below:


South_Carbonsafe_polygon_farm_15.05.26 — South_Carbonsafe_polygon_farm_15 — Features Total: 431, Filtered: 431, Selected: 0

	calculated	officialId	EKATTE	BZS_ID	PRC_UIN	campaign	CROPNAME	CROPCODE	cultivated	layer	new area ha	Deference area ha	calculated ha
1	14.80	019126508429	23426	019126508429	07194d0e-8297...	2023-2028	SOFT WINTER ...	311001	1	K1-VUKI_26.03....	NULL	NULL	NULL

(ii)The "South_Carbonsafe_polygon_farm" GeoJSON file showcase Topological Errors like Overlaps and gaps. Screenshots of the same have been attached below. A total of 718 Topological Errors were identified. Screenshots of the same have been indicated below:

Case 1: Overlaps

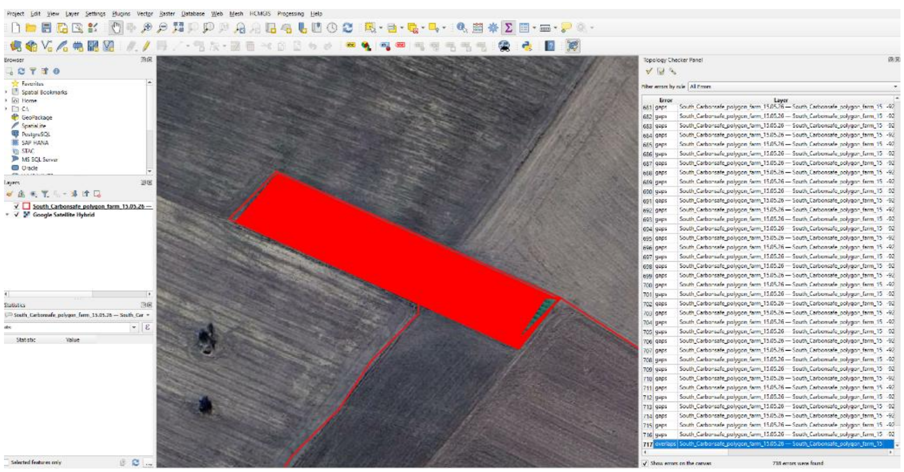


Figure 1

Case 2: Gaps

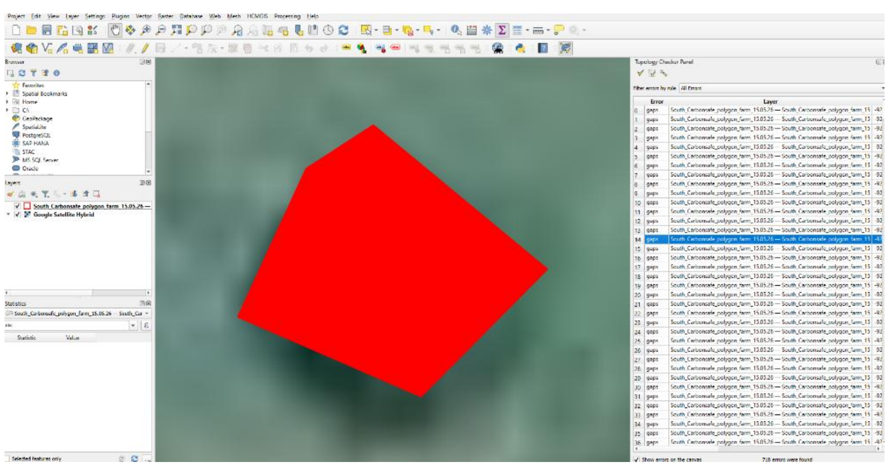


Figure 2(a)

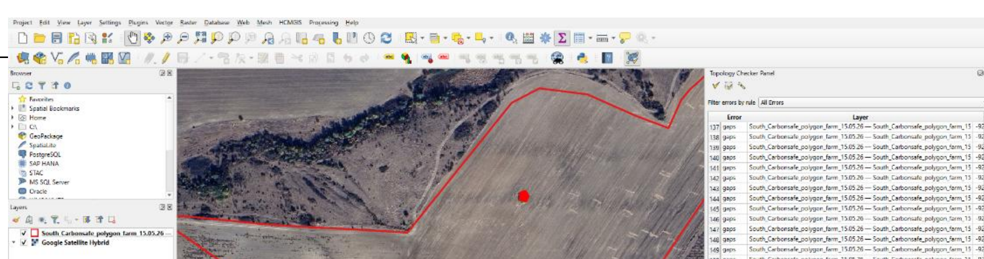


Figure 2(b)

NOTE: The above are only Sample Screenshot Representations of the areas where Topological Errors were observed. The PP must ensure that all the 718 Topological Errors identified must be removed from the "South_Carbonsafe_polygon_farm" GeoJSON file. Apart from this, the PP must change the spelling from Deference to Difference.

(iii)Apart from Observations (i) and (ii), the closure of this finding is dependent on the closure of CAR#11 and CAR#13.

Until then, CL#02 continues to stand OPEN.

Project participant response	Date : 22/06/2026

(i)The file was corrected. *(ii) In connection with the identification of topological errors (718 in total) in the submitted spatial layer (South_Carbonsafe_polygon_farm), we conducted a detailed review in QGIS. We would like to provide the following important clarification regarding the nature of the reported discrepancies:* *1. Actual topological errors (Overlaps):* *During the review, we found only 1 (one) actual boundary overlap. This error has been fully corrected.* *2. Intentional Cuts (Gaps):* *The remaining 717 reported “errors” represent internal gaps (holes in the polygons). These cuts were made in accordance with finding CAR 14 (round 1 of the verification) and were technically correct using the Add Ring tool. Their purpose is to exclude from the total area of the parcels all ineligible areas located within them, such as:* ** Roads and road infrastructure* ** Electric poles and easements* ** Individual trees or groups of trees (non-wood vegetation), etc.* *Please note the following regarding the activation of automatic checks:* *Since these excluded objects are legitimate geographical exceptions, the automatic “Must Not Have Gaps” rule in the Topology Checker software incorrectly classifies them as geometry defects.* *We kindly ask that, during the subsequent verification of the corrected file, you disable the requirement to check for gaps or mark the internal holes as permissible exceptions. The only topological requirement that should remain active is the absence of overlaps between adjacent polygons (“Must Not Overlap”)* *File with all overlaps completely removed is provided.* *(iii) Please see responses provided to* CAR#11 and CAR#13.
Documentation provided by project participant
Folder *VER-CAR 13, subfolder QGIS_19.06.2026, files:* *South_Carbonsafe_polygon_farm_18.06.2026.geojson* *South_Carbonsafe_polygon_farm_18.06.2026.csv* *South_Carbonsafe_polygon_farm_19.06.2026_audit.xslx*
VVB assessment — **Date:** 25/06/2026
The PP has now removed all the Non-Eligible Areas as well as Topological Errors submitted from the submitted geospatial files. Hence, **CL#02 stands CLOSED now.**

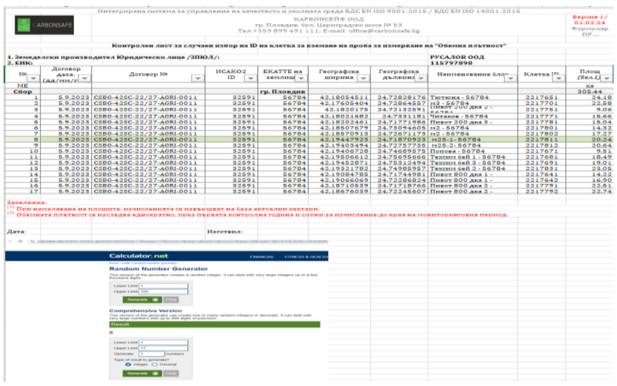
CL ID	03	Section no.	2.1	Date: 12/02/2026
Description of CL				
References • Monitoring Report Issue MR section 2.1 states that the project aims to empower the agricultural community by providing farmers with individual agronomic strategies, training, and continuous technical support to facilitate a transition to regenerative agricultural practices and enhance long-term sustainability. However, the submitted documentation does not clearly demonstrate how these support measures are systematically planned, delivered, and monitored at the individual farmer level. Required Action PP shall provide a detailed explanation with verifiable evidence detailing the implementation framework for agronomic support, including the nature and frequency of training, individualized agronomic plans, mechanisms for continuous technical assistance, and procedures to monitor farmer uptake and effectiveness of regenerative practices.				

Project participant response	Date: 11/05/2026
Required action is implemented in Section 2.1.1 Agronomic Support Implementation Framework *Farmer training Policy, Agronomic recommendations, Technological maps (PR0104), Individual strategies (PR0103), On-site monitoring reports (PR0107), Annual Periodic Reports (PR0211), Application for initial registration in the project (PR0201)* *Farmer's copies of the survey cards, registration cards, and IACS applications, Checklist PR0101, soil laboratory reports, soil sampling protocols were already provided to the VVB.*	
Documentation provided by project participant	
VVB assessment	Date: 01/06/2026
The PP has adequately addressed the raised issue by presenting a comprehensive and traceable agronomic support framework governed by Procedure PR01, covering individualized baseline assessments, Individual Strategies (PR0103), annual Technological Maps (PR0104), plot-level agronomic recommendations, on-site visits (PR0107), annual periodic reports (PR0211), and a Farmer Training Policy. The cyclical timeline of activities is clearly structured in Table 3, mapping responsibilities, formats, and timing across the full project cycle. The documentation previously provided to the VVB, including soil laboratory reports, sampling protocols, and enrollment records, further substantiates the systematic delivery and monitoring of agronomic support at the individual farmer level. Hence, CL 03 is considered CLOSED.	

CL ID	04	Section no.		Date: 12/02/2026
Description of CL				
Issues: 1. Bulk density representativeness Bulk density is measured once per sub-project crediting period and applied across multiple farms and soil types. The PP shall clarify: • The criteria for selecting BD sampling locations, and • How representativeness is ensured across diverse soil textures and regions. 2. Sampling depth justification (0–90 cm) SOC accounting includes depths down to 90 cm. The PP shall clarify: • Whether baseline and control sampling are fully consistent at all depths, and • Provide justification that management-induced SOC changes at 30–60 cm and 60–90 cm are attributable to project practices within the monitoring period.				
Project participant response				Date: 14/05/2026

Required action 1
As specified in the applicable Methodology: “A bulk density sample is taken for each individual land area by the first project participant whose land falls within the scope of a land area for which there is no data on measured bulk density. The bulk density sample is taken from the Participant’s land areas under the project, with a specific plot selected at random. “

In accordance with this requirement, BD sampling locations are selected through a randomized and unbiased process. For each land area lacking existing measured BD data, all eligible participant plots within that land area are identified, and one plot is selected using a [Random Number Generator](). The selected plot is then used for bulk density sampling representative of the corresponding land area.



Интегрирана система за управление на качеството и околната среда БДС EN ISO 9001:2015 / БДС EN ISO 14001:2015
CARBONSAFE
КАРБОНСЕЙФ ООД
гр. Пловдив, бул. Цариградско шосе № 53
Тел.+359 899 491 111; E-mail: office@carbonsafe.bg
Версия 1/ 01.02.24
Формуляр ПР...

Контролен лист за случаен избор на ID на клетка за вземане на проба за измерване на "Обемна плътност"

1. Земеделски производител Юридическо лице /ЗПЮЛ/: РУСАЛОВ ООД
2. ЕИК: 115797898

№	Договор дата: (дд/мм/г	Договор №	ИСАКО2 ID	ЕКАТТЕ на землищ	Географска ширина	Географска дължина	Наименование бло	Клетка ID	Площ (бел.1)
МЕ									ха
Сбор				гр. Пловдив					305.44
1	5.9.2023	CSBG-42SC-22/27-AGRI-0011	32591	56784	42.18054511	24.72828176	Тютюна - 56784	2217651	24.18
2	5.9.2023	CSBG-42SC-22/27-AGRI-0011	32591	56784	42.17605404	24.72864557	м3 - 56784	2217701	22.59
3	5.9.2023	CSBG-42SC-22/27-AGRI-0011	32591	56784	42.1820175	24.72132591	Пивот 200 дка 2 - 56784	2217751	9.06
4	5.9.2023	CSBG-42SC-22/27-AGRI-0011	32591	56784	42.18021682	24.7331181	Читаков - 56784	2217771	15.66
5	5.9.2023	CSBG-42SC-22/27-AGRI-0011	32591	56784	42.18202461	24.71771986	Пивот 200 дка 3 -	2217781	15.04
6	5.9.2023	CSBG-42SC-22/27-AGRI-0011	32591	56784	42.18507679	24.73094605	м2 - 56784	2217801	14.32
7	5.9.2023	CSBG-42SC-22/27-AGRI-0011	32591	56784	42.18570913	24.72671173	м2 - 56784	2217802	17.27
8	5.9.2023	CSBG-42SC-22/27-AGRI-0011	32591	56784	42.19447923	24.71870923	м25-1- 56784	2217811	20.24
9	5.9.2023	CSBG-42SC-22/27-AGRI-0011	32591	56784	42.19403494	24.72757735	м25-2- 56784	2217812	20.64
10	5.9.2023	CSBG-42SC-22/27-AGRI-0011	32591	56784	42.19406728	24.74689575	Попова - 56784	2217671	9.51
11	5.9.2023	CSBG-42SC-22/27-AGRI-0011	32591	56784	42.19506612	24.75695666	Техсин бей 1 - 56784	2217681	18.49
12	5.9.2023	CSBG-42SC-22/27-AGRI-0011	32591	56784	42.19452871	24.75312494	Техсин бей 3 - 56784	2217691	19.01
13	5.9.2023	CSBG-42SC-22/27-AGRI-0011	32591	56784	42.19321782	24.74985957	Техсин бей 2 - 56784	2217831	23.05
14	5.9.2023	CSBG-42SC-22/27-AGRI-0011	32591	56784	42.19084705	24.71744981	Пивот 800 дка 1 -	2217641	14.22
15	5.9.2023	CSBG-42SC-22/27-AGRI-0011	32591	56784	42.19066069	24.72286824	Пивот 800 дка 1 -	2217642	16.90
16	5.9.2023	CSBG-42SC-22/27-AGRI-0011	32591	56784	42.18710539	24.71718766	Пивот 800 дка 2 -	2217791	22.81
17	5.9.2023	CSBG-42SC-22/27-AGRI-0011	32591	56784	42.18676039	24.72245607	Пивот 800 дка 2 -	2217792	22.74

Забележка:
(1) При намаляване на площите, изчисленията се извършват на база актуални хектари.
(2) Обемната плътност се изследва еднократно, през първата контролна година и служи за изчисление до края на мониторинговия период.

Дата: Изготвил:

The current approach for bulk density (BD) determination—whereby BD values are derived from representative sampling within defined EKATTE regions and applied across farms within the same regional unit—is implemented in accordance with the provisions of the approved Methodology (v3.1/22.08.2025).

This approach is applied consistently across all project areas and remains fully compliant with the current methodological requirements.

In response to the validation observation raised by the VVB regarding the variability of bulk density and its impact on SOC stock calculations, the Project Proponent has initiated a formal request for methodological clarification and potential refinement.

In line with the governance framework of the Standard, this request has been formally submitted to the Balkan Carbon Credit Registry (BCCR), which is the body responsible for methodology approval and oversight.

The request specifically proposes:
-annual determination of bulk density; and
-differentiation by soil type within EKATTE regions
to better reflect temporal and spatial variability and improve the scientific robustness of SOC calculations.

The proposed refinement is currently under review within the formal methodology governance process. Until such time as an amendment is formally approved and adopted by the Standard, the project continues to apply the existing methodological requirements.

Any approved updates to the treatment of bulk density will be implemented through formal amendment procedures, ensuring continued compliance and maintaining a conservative approach to SOC stock calculations.

With the introduction of an updated monitoring design, including annual bulk density measurements, the newly measured values shall be used in the calculation of soil carbon stocks.

Where deviations are identified between the initially applied and newly measured bulk density values, a recalculation of ΔSOC and the corresponding carbon credits shall be performed. *In case a correction is required:* • *corrections shall be covered through the reserve mechanism (75% retained credits);* • *where the reserve is insufficient, additional measures may be applied in accordance with this Policy.* *This mechanism ensures a conservative and accurate accounting of soil carbon throughout the crediting period.* *Required action 2* *Baseline and control sampling are fully consistent at all depths. Laboratory soil sampling protocols including depth intervals is provided with 1-LoD-South-07.01.26.zip.zip, subfolder MR-1.Executive Summary* *The inclusion of deeper soil horizons (30–60 cm and 60–90 cm) is scientifically justified because regenerative agricultural practices implemented under the project directly influence root development, soil structure, moisture dynamics, and carbon inputs at depth.* *Project activities such as:* • *diversified crop rotations,* • *reduced soil disturbance,* • *improved soil biological activity, and* • *practices enhancing soil water retention,* *promote deeper rooting behavior and belowground carbon allocation over time.* *Scientific literature demonstrates that root growth dynamics are strongly controlled by soil moisture gradients rather than nutrient concentration alone. Hydrotropism causes roots to preferentially elongate toward deeper, wetter soil layers, especially under periodic water stress conditions. Garcia-Maquilón et al. (2022) showed that roots exhibit adaptive growth toward zones of higher soil moisture, while Maan et al. (2023) demonstrated that vertical soil water distribution is a primary determinant of root architecture and depth development.* *Further empirical evidence confirms that plants subjected to depletion of upper-soil moisture preferentially extend roots deeper into the soil profile rather than merely increasing root biomass in surface horizons (Li et al., 2024). This mechanism is particularly relevant under regenerative management systems that improve infiltration, aggregation, and water-holding capacity, thereby facilitating sustained root activity below 30 cm.* *The scientific basis for deep SOC accounting is also supported by established soil physics principles recognizing that root systems commonly extend well beyond the plough layer when soil physical conditions and moisture availability permit (Marshall et al., 2012).* *Accordingly, SOC changes detected within the 30–60 cm and 60–90 cm layers are considered attributable to project practices because:* • *project activities directly influence the drivers of deep rooting,* • *carbon inputs below 30 cm originate primarily from root turnover, rhizodeposition, and associated microbial processes,* • *these mechanisms are enhanced under regenerative management, and* • *the monitoring period captures the cumulative effect of sustained management interventions on belowground carbon dynamics.* *The PP therefore considers inclusion of the 0–90 cm profile scientifically robust and consistent with the objective of capturing the full soil carbon sequestration potential of regenerative agricultural systems.*
Documentation provided by project participant

The following documents are provided with validation findings: *Carbonsafe correspondence with BCCS(Note: All official correspondence language is Bulgarian. For VVB convenience files are machine translated):* *Folder Supporting documents, subfolder VAL-CAR 15.3, files:* *1-OUT-26.03.16-БРВК-Искане за промени в Методология_v3.1_22.08.25 en-GB.pdf* *1-OUT-26.03.16-БРВК-Искане за промени в Методология_v3.1_22.08.25-мейл en-GB.pdf* *2-IN-26.03.26_БРВК мейл-уведомление Мет-email en-GB.pdf* *3-Уведомление за предстоящо изменение и допълнение на методология en-GB.pdf* *3-Уведомление за предстоящо изменение и допълнение на методология-mail en-GB.pdf* *4-IN-26.04.15_Карбонсейф АД_предстоящо изменение на Методология_v3.1-file en-GB.pdf* *4-IN-26.04.15-Искане за изменение на Мет-КС към БРВК-emai en-GBl.pdf* *Correction mechanism provided in folder Supporting documets, subfolder VAL-CAR 11.2, file Corrections Mechanism Policy _v1_27.03.26-EN.pdf*

VVB assessment	Date: 01/06/2026

1. The VVB confirms that the calculation of bulk density has been conducted in accordance with the current methodological requirements and is therefore considered acceptable for the present monitoring period. However, the Project Proponent has indicated its intention to further refine the bulk density soil sampling approach and requested the Balkan Carbon Credit Registry (BCCR), for a revision in the methodological approach. In view of this, the VVB has raised a Forward Action Request (FAR) to ensure that the revised bulk density sampling approach, including any approved deviations if applicable, is assessed by the subsequent VVB during the verification of the second monitoring period. 2. The VVB confirms that baseline and project monitoring soil sampling have been conducted consistently across all prescribed depth intervals. The laboratory soil sampling protocols, including the sampling depth specifications, have been provided in the document package *1-LoD-South-07.01.26.zip* under the subfolder *MR-1. Executive Summary*. The VVB further notes that the inclusion of deeper soil horizons (30–60 cm and 60–90 cm) is scientifically justified and consistent with the project's regenerative agricultural activities, which are expected to influence soil carbon dynamics beyond the surface layer. Project activities, including diversified crop rotations, reduced soil disturbance, enhancement of soil biological activity, and practices that improve soil water retention, can promote deeper root development and increased belowground carbon allocation over time. Based on the evidence reviewed, the VVB concludes that the soil sampling approach has been applied consistently between baseline and monitoring measurements and that the inclusion of deeper soil horizons is adequately justified for the quantification of soil organic carbon changes within the project area. Accordingly, the VVB considers the soil organic carbon (SOC) changes observed within the 30–60 cm and 60–90 cm soil layers to be attributable to the implemented project activities. This conclusion is supported by the fact that the project interventions directly influence the key drivers of deep root development and belowground carbon sequestration. The VVB notes that carbon inputs below 30 cm are primarily derived from root turnover, rhizodeposition, and associated microbial processes, all of which can contribute to SOC accumulation in deeper soil horizons. These mechanisms are expected to be enhanced under the regenerative management practices implemented by the project, including measures that promote root growth, improve soil biological activity, and increase soil moisture retention. Furthermore, the monitoring period is considered sufficient to capture the cumulative effects of sustained management interventions on belowground carbon dynamics. Based on the evidence reviewed, the VVB concludes that the inclusion of SOC changes in the 30–60 cm and 60–90 cm layers is adequately justified and consistent with the project's management activities and monitoring approach. Therefore, this finding stands **CLOSED.**

CL ID	05	Section no.		Date: 12/02/2026
Description of CL				

References Monitoring Report Issue MR section 2.1 states that the project aims to empower the agricultural community by providing farmers with individual agronomic strategies, training, and continuous technical support to facilitate a transition to regenerative agricultural practices and enhance long-term sustainability. However, the submitted documentation does not clearly demonstrate how these support measures are systematically planned, delivered, and monitored at the individual farmer level. Required Action PP shall provide a detailed explanation with verifiable evidence detailing the implementation framework for agronomic support, including the nature and frequency of trainings, individualized agronomic plans, mechanisms for continuous technical assistance, and procedures to monitor farmer uptake and effectiveness of regenerative practices.

Project participant response	Date: 11/05/2026
CL 05 is the same as CL 03. Please see response provided to CL 03.	
Documentation provided by project participant	
VVB assessment	Date: 01/06/2026
Since CL 03 is closed, CL 05 is also considered CLOSED.	

CL ID	06	Section no.		Date: 12/02/2026
Description of CL				
As per MR Sections 8 and 9.1, compliance with regenerative practices (cover crops, reduced tillage, etc.) is verified via inspections and self-reporting — no RS imagery (e.g., Sentinel time-series) used to confirm practice adoption across 19 farms over variable periods (2023–2025). The PP is requested to clarify with complete clarity over the same.				
Project participant response				Date: 19/05/2026
Remote Sensing analysis has been conducted for the farms included in the present verification cycle, covering the Project Area subject to verification. The analysis includes initial verification of land use, crop presence, and consistency with reported practices based on satellite data.				
Documentation provided by project participant				
RS analyses provided in subfolder VER-CL 06				
VVB assessment				Date: 27/05/2026
The closure of this finding is dependent on the closure of CL#08. Until then, CL#06 continues to stand OPEN.				
Project participant response				Date : 15/06/2026
Please see response provided to CL 08				
Documentation provided by project participant				
VVB assessment				**Date:** 24/06/2026
Since, CL#08 stands closed now, **CL#06 also stands CLOSED now.**				

CL ID	07	Section no.		Date: 12/02/2026
Description of CL				

As per Section 9.1, while GPS traces exist, no submission of GIS deliverables (e.g., point shapefiles, boundary polygons, spatial accuracy reports, CRS metadata) or RS overlay validation to confirm sampling occurred within claimed cells and no boundary deviations as such have been submitted to the VVB. Additionally, the term, Software migration, in Section 10.4 raises geospatial data integrity concerns without mitigation. The PP is requested to provide complete clarity over the same.	
Project participant response	Date: 13/05/2026
All project parcels are georeferenced and maintained as spatial datasets (shapefiles/GeoJSON). Soil sampling is conducted using mechanized equipment equipped with GPS tracking, whereby the full sampling trajectory (GPS track) is recorded. *The GPS track provides continuous spatial evidence of sampling activity across each parcel. This ensures that sampling coverage is representative and that all measurements are verifiably conducted within the defined parcel boundaries.* *The GPS tracks are linked to the corresponding parcels within the ERP ISACO2 system.* *This approach ensures full spatial traceability of sampling activities and meets the requirements for auditability and oversight under BCCS. The sampling tracks demonstrate systematic coverage of the parcels in accordance with the approved sampling protocol.* *Each sampling event records a trace within the polygons. In other words, every sampling event includes both a plot polygon and a polyline representing the sampling track. For each year in which sampling has been conducted, every sampling cell contains both a polygon and a linestring.* *GeoJSON files containing plot polygons and linestring are provided for each sampling event. These files are downloaded from ERP ISACO2* *ISACO2 representative screenshots (of the polygon and linestring) from each sampling event within all farms are available in document 1-MR-CS-BG-SOUTH_ANNEX I-FARMS.* *Additionally, a report from the ERP system ISACO2 has been provided to accompany the referenced GeoJSON files containing plot polygons and LineStrings. The report includes the coordinates of both the linestrings and the polygons for each sampling event.* *Clarity over software migration is provided with the response to CAR 08, Required action 3*	
Documentation provided by project participant	
1-MR-CS-BG-SOUTH_ANNEX I-FARMS_v2_15.05.26_CS200526 *GIS Data is provided in folder VER-CL 02.2*	
VVB assessment	Date: 27/05/2026
This finding is subject to closure only after CAR#11 and CAR#13 have been sufficiently addressed and CLOSED. Until then, CL#07 continues to stand OPEN.	
Project participant response	Date : 15/06/2026
Please see responses provided to CAR#11 and CAR#13	
Documentation provided by project participant	
VVB assessment	**Date:** 24/06/2026
Since CAR#11 and CAR#13 has been sufficiently addressed and closed now, **CL#07 also stands CLOSED now.**	

CL ID	08	Section no.		Date: 12/02/2026
Description of CL				
As per Sections 1 and 7 respectively, there are no use of RS indicators (e.g., NDVI anomalies for drought, land-cover change detection) to monitor potential reversals or environmental risks across the large area during 2023–2025 periods. The PP is requested to provide complete clarity over the same.				

Project participant response	Date: 13/05/2026
Remote Sensing analysis has been conducted for the farms included in the present verification cycle, covering the Project Area subject to verification.	
Documentation provided by project participant	
RS analyses provided in subfolder VER-CL 06	
VVB assessment	Date: 27/05/2026

The PP is requested to clarify the following with complete depth and clarity:

(i)The VVB was inspecting the zip folders provided. An example for the “S-AGRARIKA 2022 EOOD_AUDIT_08.05.26” is as represented below:

(a)The PP has provided the VVB with the “FIRES_2023-2025” geojson file and found that some of the delineated/demarcated polygons appear to be vectorized. Sample screenshots of the same are as indicated below:

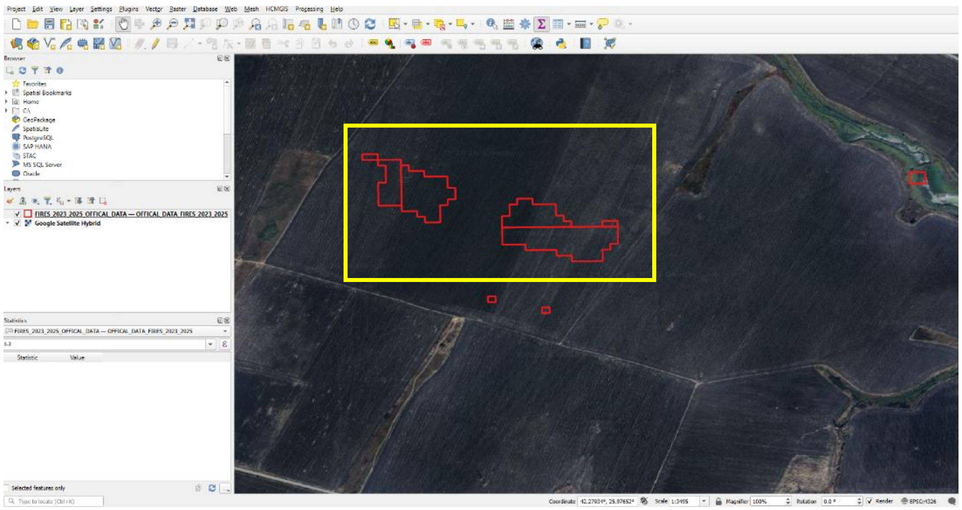


Figure 1(a): The box encircled in yellow, showcases the supposed vectorized data

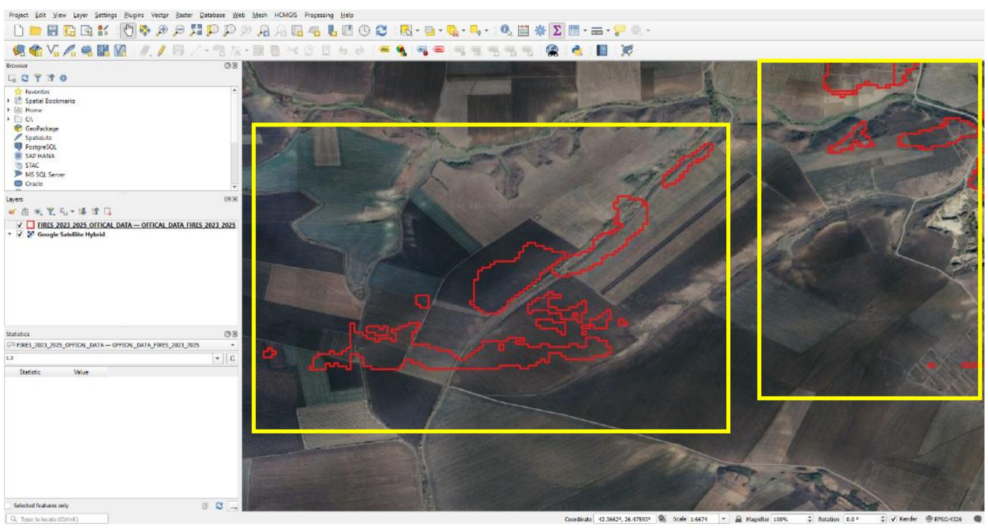
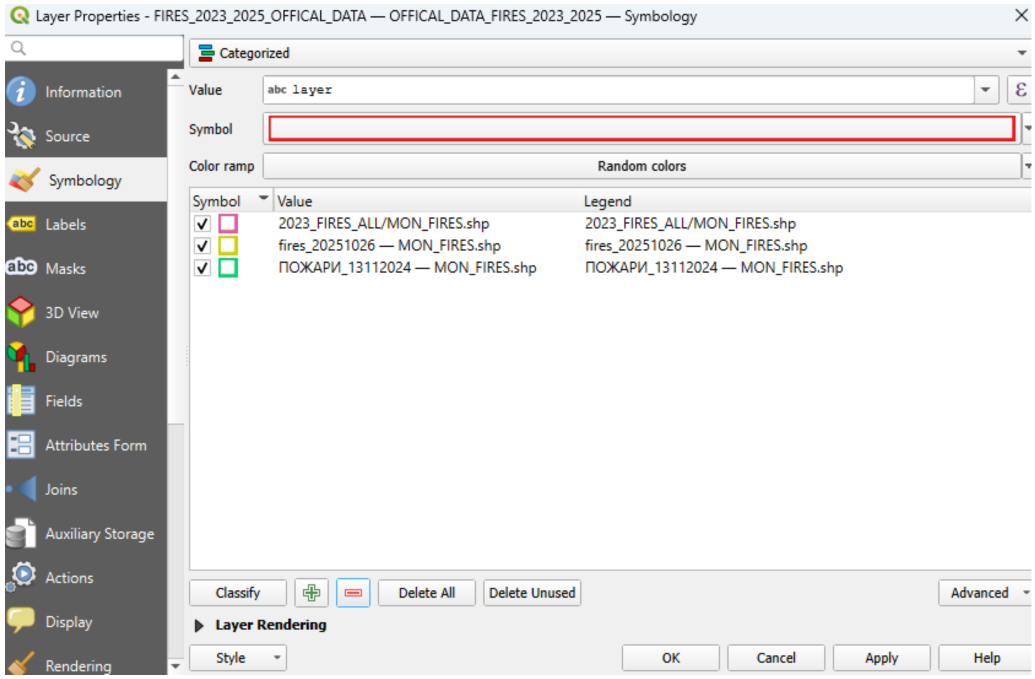


Figure 1(b) Supposed Vectorized Data heighted in yellow

NOTE: The PP is requested to note that the above are only sample screenshots where vectorization of some of the delineated polygons was visible. The PP must provide complete clarity over the same and ensure that the delineated polygons across this entire geojson file are corrected, and demarcated/delineated properly. These corrections must be implemented across all the 20 Zip Folders provided as evidence to the VVB.

(b)Additionally, no geospatial Raster (TIFF/GeoTIFF) Classified Fire Maps have been provided by the PP to the VVB. The PP is required to provide these raster fire maps to the VVB for assessment as well. The PP must also provide the exact Dates of Acquisition of these images.

(c)When the VVB categorized the provided geojson file on the basis of layer, the following was visible:



NOTE: On categorization of this Fires_2023-2025 geojson file on the basis of layer, the VVB observed the following:

(i)The PP has mentioned .shp in the names, when clearly the format of this file is a geojson file. The PP must correct and update the attribute table accordingly.

(ii)While the exact date for the year 2025 has been mentioned by the PP, no such exact date has been mentioned for the year 2023. The PP must provide the VVB with the exact date for 2023 as well.

(iii)The third categorization layer is entirely written in Bulgarian. The PP needs to correct this and translate the contents of this to English.

(iv)The PP must also mention the amount of Area burnt for the years 2023 and 2025 respectively, and the plausible observations made by the PP succeeding them.

(v)The PP must provide separate geojson files for showcasing the Area burnt for 2023 and 2025 respectively.

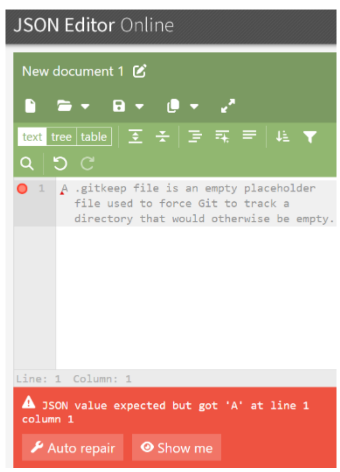
(vi)The PP has also provided “AGRARIKA_2022_BELT_COPPER” and “AGRARIKA_2022_CP_ALL” geojson files to the VVB. The PP must explain as to what these geojson files really and truly indicate and represent.

(vii)The PP has also provided a. gitkeep file to the VVB. While a. gitkeep file is an empty placeholder file used to force Git to track a directory that would otherwise be empty, the PP must explain the significance of this. gitkeep file with reference to this project.

(viii)While the VVB could view the contents of the provided farm_config.json file in Notepad and Google Chrome. The screenshot of the same has been showcased below:

```
{
  "entity_name": "AGRARIKA 2022 EOOD",
  "uic": "206819706",
  "contract_id": "CSBG-34SE-23/28-AGRI-0001",
  "project_name": "Carbonsafe carbon farming project - South
Bulgaria",
  "project_start_date": "2023-01-17 00:00:00",
```

However, when the VVB tried inspecting the same in an Online JSON editor, the VVB encountered the following discrepancy:



NOTE: The PP needs to provide complete clarity over the same and clarify in complete detail regarding the application of this particular json file.

(ix)The PP has also provided a folder titled “AUTHORITATIVE_STATS” to the VVB. This folder comprises of a bunch of json files, a gitkeep file and .gpkg files. The PP must explain the significance of each of these bunches of json files, gitkeep file and .gpkg files.

(x)While the VVB inspected the provided “Soilgrids_1km” and “Soilgrids_classes”. The PP must explain with complete depth and clarity, the relation between these two geospatial vector files (if there is any) and also explain in complete detail regarding their respective applications.

(xi)Also, the PP has provided the VVB with a variety of. json, excel, JavaScript and excel files across all folders. The PP must provide complete clarity over the usage and application of each of these files across all the folders. Until the above pointers are thoroughly addressed, CL#08 continues to stand OPEN.	
Project participant response	Date : 15/06/2026

(i)(a) The file FIRES_2023_2025_OFFICAL_DATA.geojson carries the official SFA-PA fire perimeters for 2023, 2024 and 2025 as published via the СЕУ ДФЗ open-data portal (State Fund Agriculture's Single Electronic Service). It is one consolidated GeoJSON file by deliberate design of the RS expert — the three annual SFA-PA layers were merged into a single file purely for convenience, so that a single-pass spatial overlap can be run against the farm / Control / Belt zones across the full POST window in one operation. The per-year separation is preserved inside the file by the per-feature FROM_DATE / TO_DATE attributes; the underlying data are open and freely available from the SFA-PA СЕУ ДФЗ open-data portal and can be independently re-downloaded and verified by the VVB.
The file covers the entire territory of Bulgaria and covers all detected in the first run fire perimeter polygons from 2023, 2024, 2025 according to the SFA - Paying agency data.
The per-year burned-area totals overlapping the farm / Control / Belt zones are computed in 07_AUTHORITATIVE_STATS/fire_overlap_summary.json.

The "vectorised" fire perimeters enter the package exactly as published by the authoritative SFA-PA registry without any modifications, separate raster maps, or reconstructed satellite indicators on our side, with individual polygon acquisition dates embedded in the FROM_DATE (pre-fire/no burned scars) and TO_DATE (post-fire/with burned scars) attributes so that the VVB can independently verify them via Copernicus and Sentinel Hub browsers, while the corresponding analytical readings and per-zone overlap statistics reside in Sections 6.3 and 7.4 of the RS report and the fire_overlap_summary.json file respectively.

(i)(b) The PP has not supplied separate classified raster fire maps because the official SFA-PA registry is itself the authoritative product — it is the vectorised form of the SFA-PA fire-detection chain, and the SFA-PA open-data portal does not republish the underlying raster as a separate user product. The RS expert uses the registry as it is provided.

(i) Each polygon in the delivered GeoJSON file preserves its analytical SFA-PA attributes verbatim in English—including ID, CORE_ID, TILE, FROM_DATE/TO_DATE windows, RASTER_VAL, AREA, and CALC_AREA—while the layer and path fields serve strictly as upstream provenance tags recording the original shapefiles used for assembly rather than the current file format, and Bulgarian labels like ПОЖАРИ_13112024 simply denote the working name of the 2024 source layer used by the RS expert.

(ii) While the PP cannot identify the exact reference source cited by the VVB, the merged GeoJSON layer was overlaid directly with the FARM, CONTROL PLOTS, and BELT geometries to verify the precise timing and exact pixel areas of any actual burned surfaces, if any such fire events occurred within these boundaries. Individual polygon acquisition dates are embedded in the FROM_DATE (pre-fire/no burned scars) and TO_DATE (post-fire/with burned scars) attributes.

(iii) Layer and path fields serve strictly as upstream provenance tags recording and Bulgarian labels like ПОЖАРИ_13112024 simply denote the working name of the 2024 source layer used by the RS expert, this attribute is not part of the original data attributes and is kept solely to provide traceability and audit trail if the VVB decied to verify the data again original SFA data, to be able to so in easy way.

(iv) The PP confirms that complete national fire-perimeter data from the SFA-PA registry have been provided for the entire territory of Bulgaria for 2023, 2024 and 2025, as included in the evidence pack. The figures appearing in the RS verification report, however, are restricted to fire events whose perimeters spatially intersect the project's defined Farm, Control and Belt zones, in line with the report's scope. For 2023 and 2025, no such intersecting fire events were identified within these zones; consequently, no burnt-area figure can be reported for those years because none occurred within the assessed perimeter. The full national SFA-PA datasets remain available for independent verification

(v) As previously clarified, the VVB has already been provided with the complete national SFA-PA fire-perimeter datasets for all three years (2023, 2024 and 2025) as part of the audit evidence pack. If separate per-year GeoJSON files are nevertheless required for documentation purposes, the PP can extract and deliver them on request. The underlying authoritative data are maintained by State Fund Agriculture – Paying Agency (DFZ – PA) and are publicly available for download from the DFZ open-data portal at seu.dfz.bg/drupal/?q=opendata.

(vi) The 05_GEOJSON/ folder of every farm package in the grouped project contains separate GeoJSON files for the Farm, Belt, and Control plot zones — each identified by its respective FARM, BELT, and CP/CONTROL zone marker together with the farm identifier. For single land-use packages, trailing filename tags (e.g. ALL, COPER, clean) serve strictly as internal working labels and carry no methodological meaning. For packages covering more than one land-use class a separate Farm/Belt/Control triplet is reconstructed per land-use class only where the farm actually exhibits more than one distinct land-use class.

(vii) To ensure a uniform assurance design that allows the VVB to navigate every farm package identically and run the same verification routine without re-learning the package structure each time, the audit package, file naming, indicator set, and statistical framework are applied consistently across every sub-project in the CSBG-BG-S grouped project, meaning that otherwise-empty standard directories are maintained using data-free, non-analytical placeholder files solely as a technical necessity to survive packaging and transfer.

(viii) farm_config.json is the configuration manifest of the verification package. It collects in one structured file the parameters describing the package — farm identity, spatial extents of the Farm/Belt/Control zones, the pre/post temporal window, the per-zone indicator-file mapping, the per-parcel registry with year-by-year crops and aggregated crop distribution, soil types, and the NVZ overlay status. It is not a primary data source and contains no measurement values; every field is traceable to a primary source that is itself included in the package (the Farm-Overview and BASE workbooks, the soil reference table, the GeoJSON layers in 05_GEOJSON/, the Sentinel-Hub exports in 02_SOURCE_DATA/, and the NVZ boundaries). The apparent discrepancy stems from the fact that the two screenshots show two different files. Screenshot 1 (Notepad / Chrome) shows the actual farm_config.json, which is valid JSON and parses without error in any standard validator. Screenshot 2 (online JSON editor) shows a different file — .gitkeep — a plain-text Git placeholder committed inside otherwise empty folders so the directory structure is preserved when the package is unpacked; it is not JSON, has no functional role in the verification, and is correctly rejected by any JSON-specific tool. Opening farm_config.json itself in the same online editor produces a valid parsed tree identical to the Notepad and Chrome renderings — so there is no discrepancy in farm_config.json.

(ix) AUTHORITATIVE_STATS/ carries the authoritative soil - carbon reference layers and the per - parcel reference statistics derived from them. Nothing in the folder is a primary measurement or an indicator input - every file is either a public soil-reference layer pulled independently by the RS expert or a per-parcel reference table extracted from those layers, used to anchor the relative satellite SOC proxy (Thaler 2019 SOCI) against an absolute SOC-stock context. The .gitkeep file is a Git directory placeholder (plain text, no JSON, no functional role).
<u>.gpkg — soil reference layers.</u> Two independent public datasets supply the absolute SOC-stock context, plus one visualisation companion:

- *FAO/IIASA HWSD2 v2 — primary anchor. Per-parcel area-weighted SOC STOCK in t C/ha for 0–30 cm topsoil (with native bulk density) plus the WRB / FAO90 soil-unit classification used to preserve per-soil-class baselines.*
- *ISRIC SoilGrids 2.0 (1-km, numerical) — independent uncertainty envelope. OCS_t_ha for 0–30 cm with 90 % prediction interval at the parcel polygon. Used as the spatial uncertainty envelope rather than as primary anchor because SoilGrids 2.0 is known to under-estimate Chernozem / Phaeozem stocks for the East-European steppe (Poggio et al. 2021, SOIL).*

SoilGrids_classes - visualisation-only companion of the numerical SoilGrids layer: the same OCS_t_ha grid binned into discrete classes for thematic overlay against the Farm/Belt/Control zones. Co-registered with the numerical layer, carries no independent data, and enters no calculation.

- *.json - per-parcel reference statistics extracted from the layers above:*
- *soil_baseline.json - per-parcel HWSD2 v2 and SoilGrids 2.0 absolute SOC stocks (t C/ha, 0–30 cm) at the parcel polygon.*
- *wrb_homogeneity.json - per-parcel WRB / FAO90 classification homogeneity (which WRB soil unit dominates each parcel polygon, used for per-WRB-unit aggregates).*
- *per_parcel_terrain_soc_analysis.json - per-parcel terrain-controlled SOC reading (slope/aspect-aware).*
- *per_parcel_soc_v4.json - per-parcel SOC proxy trajectories across BASE → K1 → K2 → K3.*

These files feed the reference-SOC tables of Section 2.4 SOC Proxy of the RS report (2.4.1 per-parcel HWSD2 + SoilGrids reference table and per-WRB aggregates; 2.4.3 per-parcel relative spectral change against the two baselines; BASE → K1 → K2 → K3 sub-section for the parcel-level post-implementation reading).
The SOC indicator itself remains a relative spectral signal; absolute stocks are reported separately as context.

(x) Both co-registered layers are derived from the exact same single source—the public ISRIC SoilGrids 2.0 organic carbon stock prediction for 0–30 cm topsoil—where Soilgrids_1km serves as the sole numerical and quantitative input used to extract per-parcel values and uncertainty bounds for the HWSD2 v2 absolute stock baseline, while Soilgrids_classes is a purely thematic, binned representation used exclusively as a visualization companion for mapping and carries no independent data and enters no calculations.

(xi) Audit package — file inventory and purpose (example is for ZP_BORIS_EMILOV_YOTIN)

Root

- *farm_config.json — single source of truth: entity metadata, parcels, areas, dates, file mappings.*
- *README.md — package overview.*
- *HOW_TO_VERIFY.txt — step-by-step verification instructions.*
- *run_audit.bat / run_audit.py — one-click verification runner (re-computes all statistics from raw data and re-renders the report).*

01_REPORT/

- *ZP_BORIS_EMILOV_YOTIN_REPORT.html — final multi-sensor verification report.*
- *figures/*.png — embedded figures (sampling representativeness, within-farm NDVI σ distribution).*

02_SOURCE_DATA/ all raw inputs

- *BASE-K1-K2-K3_*.xlsx — campaign workbook (baseline + K1/K2/K3 monitoring): parcels, areas, crops, management.*
- *CLEAR_DATA/*.csv — raw zonal time-series exported from Sentinel Hub per indicator × zone (FARM / CONTROL_PLOTS / BELT), with a land-use suffix when more than one land use is present. Indicators: NDVI, NDTI, GPP, SOC_TREND, BSI, NBR2, N2O, S1_VV, S1_VH.*
- *EXTREME_WEATHER/events.json — verified extreme-weather events (drought, heatwave, fire, storm) for the project period.*
- *NVZ/nvz_zones_wgs84.geojson — Nitrate Vulnerable Zones layer (regulatory overlay).*
- *SENTINEL_HUB_EXPORTS/*.json — raw Sentinel Hub Statistical API responses, one file per indicator × zone (land-use suffix added when more than one land use is present). PER_PARCEL/ contains per-parcel SOC Proxy v4 series and a per-parcel index. *.ERROR.json are SH server-side error logs preserved for traceability.*
- *TERRAIN_ANALYSIS/DEM_BASIC_TERRAIN_ANALYSIS.xlsx + terrain_farm_aggregated.json — SAGA-GIS terrain parameters (slope, aspect, TWI, TPI, curvature etc.) per parcel and aggregated.*

03_EVALSCRIPTS/ Sentinel Hub evalscripts (JavaScript) used at acquisition

- *NDVI.js, NDTI.js, GPP.js, SOC_Proxy.js, SOC_Proxy_v4.js, N2O_GHG_Proxy.js, SAR_VV_dB.js, SAR_VH_dB.js — the exact scripts that produced the JSON exports in 02_SOURCE_DATA/SENTINEL_HUB_EXPORTS/. Provided so the VVB can independently re-run any acquisition.*

04_FILTERED_DATA/ analysis-ready data

- *<indicator>_<zone>.csv — IQR-filtered time series produced from CLEAR_DATA/ (a land-use suffix is appended when more than one land use is present).*
- *METHODOLOGY.json — filtering parameters (IQR factor, group keys).*
- *N2O_co2e_peak.json — peak N_2O values per zone/period*
- *SOC_PROXY_V4_FARM_per_parcel.csv / ..._CP_per_parcel.csv — filtered per-parcel SOC v4 series.*

05_GEOJSON/ spatial layers (WGS84)

- *K1-<entity>.geojson — all farm parcels boundary (used by DEM/SAGA workflow).*
- **_FARM_ALL.geojson — farm parcels land-use aware (land-use suffix appended when more than one land use is present).*
- **_BELT_ALL.geojson — belt zone (LPIS physical blocks, MZh).*
- **_CP_ALL.geojson — control parcels (SFA-PA declared subsidies).*
- *CLEAN/ — validated copies (RFC-7946 winding, deduplicated vertices, repaired topology) actually used by the statistics.*

06_SCRIPTS/ verification scripts (Python)

- *00_sh_downloader.py + README_SH_DOWNLOADER.md — re-acquires the Sentinel Hub JSONs from the evalscripts and GeoJSONs.*
- *00b_soilref_extractor.py — extracts HWSD2 / SoilGrids attributes per parcel.*
- *00c_per_parcel_soc_v4.py — per-parcel SOC Proxy v4 computation.*
- *00d_within_farm_variability.py — within-farm NDVI σ distribution.*
- *00e_wrb_homogeneity_test.py — WRB soil-class homogeneity test farm vs control.*
- *pipeline.py — end-to-end driver: raw JSON → CSV → IQR filter → stats.*

- *search_extreme_weather.py — re-builds events.json from public sources.*
- *statistics/ — modular statistical steps:*

01_compute_ch3_stats.py — descriptive statistics (mean, σ, n, CI) per indicator/zone/period.
02_compute_stat_tests.py — t-tests, Cohen's d, bootstrap CIs.
03_did_analysis.py — Difference-in-Differences (absolute + normalised).
04_compute_n2o_co2e.py — N_2O peak → CO_2-eq conversion.
05_fire_analysis.py — fire overlap analysis.
_adoption_matrix_core.py, _phenology.py — shared helpers (private, prefixed _).
per_parcel_adoption_matrix.py — per-parcel practice-adoption matrix.
per_parcel_terrain_soc_analysis.py — terrain × SOC analysis per parcel.
extract_terrain.py + verify_terrain.py — terrain feature extraction and verification.
sampling_representativeness_map.py — produces the representativeness figure.
reproducibility.py — re-runs all stats from 04_FILTERED_DATA/ and asserts exact match (4 dp) against 07_AUTHORITATIVE_STATS/.

07_AUTHORITATIVE_STATS/ frozen reference outputs the report quotes

- *ch3_full_stats.json — all descriptive stats + test results (the authoritative table).*
- *annual_means.json — per-year means per indicator/zone.*
- *dormant_season_stats.json — dormant-season subset stats.*
- *per_parcel_adoption_matrix.json — per-parcel practice signals.*
- *per_parcel_soc_v4.json — per-parcel SOC Proxy v4 values.*
- *per_parcel_terrain_soc_analysis.json — per-parcel terrain × SOC joined output.*
- *soil_baseline.json — soil reference baseline (HWSD2 + SoilGrids attributes per parcel).*
- *within_farm_variability.json — within-farm NDVI σ distribution data.*
- *wrb_homogeneity.json — WRB homogeneity test result (farm vs control).*
- *HWSD2_BG.gpkg — HWSD2 v2 polygons clipped to Bulgaria (primary SOC anchor).*
- *SoilGrids_BG.gpkg — SoilGrids 2.0 layer (independent uncertainty envelope).*

Note on .gitkeep files
Empty placeholder files (no content, no role); they only ensure each directory exists when the package is unpacked.

Documentation provided by project participant	
(v) https://seu.dfz.bg/drupal/sites/default/files/doc/BURNED_AREAS_2023.zip *https://seu.dfz.bg/drupal/sites/default/files/doc/BURNED_AREAS_2024.zip* *https://seu.dfz.bg/drupal/sites/default/files/doc/BURNED_AREAS_2025.zip*	
VVB assessment	**Date:** 25/06/2026

The VVB thoroughly acknowledges the response provided by the PP. The PP's answer covers the following broadly:

(i) Fire Perimeter Dataset and Data Integrity
The file **FIRES_2023_2025_OFFICIAL_DATA.geojson** contains the complete official SFA-PA fire-perimeter records for 2023, 2024, and 2025 obtained from the State Fund Agriculture (DFZ) open-data portal. The RS expert consolidated the annual datasets into a single GeoJSON solely to facilitate efficient spatial overlap analysis across Farm, Control, and Belt zones within the post-implementation assessment period. Annual differentiation remains fully preserved through the **FROM_DATE** and **TO_DATE** attributes assigned to each feature.
The dataset covers the entirety of Bulgaria and contains all fire-perimeter polygons identified by the SFA-PA during the referenced years. Burned-area statistics intersecting project zones were subsequently calculated and reported in **fire_overlap_summary.json**.
The fire-perimeter polygons are provided exactly as published by the authoritative SFA-PA registry without modification, reconstruction, or derivation from alternative remote sensing products. Acquisition dates associated with each polygon are retained within the attribute table, enabling independent verification through publicly available satellite imagery platforms. The corresponding analytical outputs and overlap statistics are presented in the RS Report and supporting evidence files.
The SFA-PA registry itself constitutes the authoritative fire product. As the underlying raster layers are not distributed separately by the data provider, no additional classified fire rasters were supplied.
All original SFA-PA attributes, including identification fields, acquisition dates, raster values, and area statistics, are preserved in the delivered GeoJSON. Additional layer and path fields serve exclusively as provenance information to maintain traceability to the original source datasets.

(ii) Fire Analysis Methodology
The merged fire-perimeter layer was spatially intersected with the Farm, Control Plot, and Belt geometries to identify any fire occurrences affecting project-relevant areas and to quantify the corresponding burned extents. Temporal information associated with each event is retained through the original **FROM_DATE** and **TO_DATE** attributes, ensuring complete traceability of fire occurrence and verification timing.

(iii) Provenance and Traceability Attributes
The supplementary layer and path fields included within the dataset function solely as audit-trail metadata documenting the original source files used during dataset assembly. These attributes are not part of the authoritative SFA-PA dataset and do not influence any analytical outputs. Their sole purpose is to facilitate future verification and enable straightforward cross-referencing with the original SFA-PA records.

(iv) Completeness of Fire Data
The PP confirms that complete national SFA-PA fire-perimeter datasets for 2023, 2024, and 2025 were provided within the evidence package. The RS verification report reports only those fire events intersecting the defined Farm, Control, and Belt zones, consistent with the scope of the assessment.
No fire events intersecting project-relevant zones were identified during 2023 or 2025. Consequently, no burned-area values are reported for those years within the project boundaries. The complete national datasets remain available for independent review and verification.

(v) Availability of Annual Datasets
The VVB has already received the complete national fire-perimeter datasets for all assessment years. Should separate annual GeoJSON files be required for documentation purposes, these can be readily extracted from the consolidated dataset. The authoritative records are maintained by the State Fund Agriculture – Paying Agency (DFZ-RA) and remain publicly accessible through the DFZ open-data portal.

(vi) Structure of Farm Spatial Layers
Each farm package contains separate GeoJSON layers representing Farm, Belt, and Control zones, identified through standardized naming conventions and unique farm identifiers. For projects containing multiple land-use categories, separate Farm/Belt/Control layer sets are generated only where multiple land-

use classes are present. Any additional filename suffixes are internal organizational labels and carry no methodological significance.

(vii) Standardized Audit Package Design
A consistent package architecture, file naming convention, indicator framework, and statistical structure are applied across all grouped-project entities. This standardized approach enables the VVB to conduct verification activities using a uniform workflow. Empty directories are preserved using non-analytical placeholder files solely to maintain directory structure during packaging and transfer processes.

(viii) Purpose of farm_config.json
The **farm_config.json** file serves as the configuration manifest of the verification package. It consolidates metadata describing farm identity, spatial extents, temporal boundaries, file mappings, parcel inventories, crop histories, soil classifications, and NVZ status. It does not contain primary measurements or analytical outputs; all information is traceable to primary datasets included elsewhere within the package.
The apparent discrepancy identified by the VVB results from comparing two different files. The actual **farm_config.json** file is valid JSON and can be successfully parsed using standard validation tools. By contrast, the **.gitkeep** file is a simple placeholder text file used to preserve folder structure and is not intended to be interpreted as JSON. Consequently, any parsing errors arise from opening the wrong file rather than from any issue with the configuration manifest itself.

(ix) Authoritative SOC Reference Layers and Statistics
The **AUTHORITATIVE_STATS** directory contains authoritative soil-carbon reference layers and derivative statistical outputs used to contextualize the relative SOC proxy indicator. These datasets are not direct measurements but consist of publicly available soil reference layers and parcel-level statistics derived from them.
The primary SOC reference baseline is derived from **HWSD v2**, which provides area-weighted soil organic carbon stock estimates and associated soil classifications. An independent uncertainty envelope is provided through **ISRIC SoilGrids 2.0**, which supplies additional SOC stock estimates and confidence intervals. A classified visualization layer is included solely for mapping purposes and does not contribute to any calculations.
Associated JSON files contain parcel-level SOC baselines, soil-class homogeneity assessments, terrain-controlled SOC analyses, and SOC proxy trajectories. These datasets support the contextual interpretation of SOC proxy results presented in the RS Report, while the SOC indicator itself remains a relative spectral measure.

(x) Relationship Between SoilGrids Layers
Both SoilGrids datasets originate from the same underlying ISRIC SoilGrids 2.0 product. The numerical layer serves as the quantitative source for parcel-level SOC extraction and uncertainty estimation, while the classified layer represents a visualized, categorized version of the same data for mapping and interpretation purposes. The classified layer contains no independent information and is not used in any calculations.

(xi) Audit Package Structure and Reproducibility
The audit package has been designed to ensure full transparency, traceability, and reproducibility of all analyses. It includes:

- Configuration and documentation files describing package structure and verification procedures.
- Raw source datasets, including campaign records, Sentinel Hub outputs, weather-event records, terrain analyses, and regulatory overlays.
- Original Sentinel Hub evalscripts used to generate remote sensing indicators.
- Filtered and analysis-ready datasets.
- Spatial layers defining Farm, Belt, and Control geometries.
- Verification scripts capable of reproducing all reported statistics from raw inputs.
- Authoritative statistical outputs and reference soil datasets cited throughout the RS Report.

All scripts, workflows, and outputs are included to allow independent replication of the analyses. Placeholder files such as. gitkeep have no analytical function and exist solely to preserve folder structure during package distribution and transfer. Hence, **CL#08 stands CLOSED now.**

CL ID	09	Section no.		Date: 12/02/2026
Description of CL				
As per MR Section 1.2, there is a fixed 5% uncertainty deduction applied without evidence that RS data (e.g., vegetation/terrain covariates) was used to lower spatial variability or justify a reduced deduction.				
Project participant response				Date: 13/05/2026
Uncertainty is evaluated across all relevant stages of the measurement and calculation process, including soil sampling, laboratory analysis, data processing, and aggregation of results at plot and farm level. *In terms of uncertainty management, spatial variability is addressed at the data collection stage through the sampling design. The use of continuous GPS-tracked sampling ensures representative coverage of soil conditions across each parcel, effectively capturing spatial heterogeneity without the need for post-processing spatial interpolation methods (e.g., kriging).* *Uncertainty is further evaluated across all relevant stages, including soil sampling, laboratory analysis, data processing, and aggregation of results. The applied uncertainty deduction is therefore considered conservative and consistent with the methodology requirements, incorporating both sampling and analytical uncertainty.*				
Documentation provided by project participant				
Uncertainty model determination.xslx is provided with validation findings in folder Supporting documents, subfolder VAL-CAR 18.3 *Laboratory soil sampling protocols including depth intervals is provided with 1-LoD-South-07.01.26.zip, subfolder MR-1.Executive Summary*				
VVB assessment				Date: 27/05/2026

(I)While the PP has provided a strong technical justification regarding their high-intensity sampling design (25 cores per plot) addressing spatial variability without the need for Remote Sensing (RS) covariates, there is a significant mathematical discrepancy between the PP's "Uncertainty Model Determination" excel file evidence and their proposed deduction. Analysis of the Discrepancy: 1.Justification of Design: The PP argues that the "direct measure–remeasure approach" using GPS-tracked sampling effectively captures spatial heterogeneity at the data collection stage. This is a valid methodological alternative to RS-based stratification. 2.Uncertainty Quantification vs. Deduction: The PP's response and the PDD state that a fixed 5% uncertainty deduction is applied to net removals. However, the "Uncertainty model determination" spreadsheet explicitly calculates the following uncertainty values: (i)Sampling Uncertainty: 15.0% (ii)Analytical Uncertainty (Organic Carbon Analysis/Bulk Density): 8.4% and 10.3% respectively (iii)Total Combined Uncertainty: 20.7% 3.Lack of Conservativeness: If the total calculated uncertainty is 20.7%, applying only a 5% deduction is not conservative. In carbon accounting, the deduction should typically reflect the actual calculated uncertainty (or the portion exceeding a threshold) to ensure that the project does not over-credit. The PP must explain with complete depth and detail as to why a 5% deduction is sufficient when their own model identifies a 20.7% uncertainty. (II)Additionally, most of the documents presented as evidences in both Part 1 and Part 2 of the LoD Folders are written in Bulgarian. The PP must translate the contents of all these documents and evidences that are presented in Part 1 and Part 2 of the LoD Folders respectively to English. Until the above pointers are thoroughly and sufficiently addressed, CL#09 continues to stand OPEN.	
Project participant response	Date : 22/06/2026

(I)2. PDD has been updated in the two sections below to correct the discrepancy. *PDD table 2.1.13. Summary of Project Risks and Mitigation Strategies is updated* *PDD Section 6.6.5. Conservativeness and issuance rule, p. 3 clearly states "Uncertainty is assessed and quantified as part of the MRV system, based on measurement data, sampling design, and laboratory analysis, and is incorporated into the calculation of net greenhouse gas removals"* *PDD Section 7.1. Carbon Sequestration Calculation, 10. Uncertainty deduction is updated* *PDD Section 7.3.4. Uncertainty deductions clearly states that the uncertainty is assessed and quantified* *3.The project applies a quantified uncertainty of 20.7%, calculated for the current monitoring cycle. This deduction is correctly applied across the PDD, MR, PR0205-ER calculation_SOC_v3.1 and all project documentation. Section 5.2.2.2. Uncertainty deduction of the MR has been updated to clearly state the applied quantified uncertainty of 20.7% across all farms.* *(II) After a follow-up review of the documents submitted with LoD Part 1 and Part 2, it was determined that some of the files were submitted in Bulgarian due to the specific nature of the documents and because the PP does not have these documents in English (Some files are not available in English as the sources of the documents do not provide them in other language than Bulgarian). For most folders containing documents for which an English translation was not initially available, an English-language template of the document was also sent. Several documents were identified for which an English-language template is missing. These are provided to VVB in this round. For a detailed list, please refer to the file describing the documents submitted with the LoD Part 1 and Part 2, where this is noted in detail.*
Documentation provided by project participant
(I) 1-PDD-CS-BG-SOUTH_v2_11.05.2026_CS220626 *1-MR_CS-BG-SOUTH_v2_22.06.26_CS220626* *(II)Folder 1-LoD-South-translation* *List of documents sent with LoD.xslx*

VVB assessment	**Date:** 25/06/2026

The VVB thoroughly acknowledges the response provided by the PP. **(I)** The project documentation has been updated to address the observation as follows: • **PDD Table 2.1.13 (Summary of Project Risks and Mitigation Strategies)** has been revised accordingly. • **PDD Section 6.6.5 (Conservativeness and Issuance Rule)** clearly states that: *"Uncertainty is assessed and quantified as part of the MRV system, based on measurement data, sampling design, and laboratory analysis, and is incorporated into the calculation of net greenhouse gas removals."* • **PDD Section 7.1 (Carbon Sequestration Calculation)** has been updated to reflect the application of the uncertainty deduction. • **PDD Section 7.3.4 (Uncertainty Deductions)** now explicitly confirms that uncertainty is assessed, quantified, and incorporated into the project calculations. Furthermore, the project applies a quantified uncertainty deduction of **20.7%**, calculated for the current monitoring period. This deduction has been consistently applied throughout the project documentation, including the PDD, Monitoring Report (MR), and **PR0205-ER calculation_SOC_v3.1** workbook. In addition, **MR Section 5.2.2.2 (Uncertainty Deduction)** has been updated to explicitly state the application of the quantified uncertainty deduction of 20.7% across all participating farms. **(II)** Following a subsequent review of the documentation submitted under LoD Part 1 and Part 2, it was identified that certain supporting documents were provided only in Bulgarian due to the nature of the source materials and the unavailability of official English-language versions from the originating institutions. For most document folders where English translations were not initially available, corresponding English-language templates had already been provided. During the review, several additional documents were identified for which English-language templates had not yet been submitted. These documents have now been provided to the VVB in the current submission round. A detailed inventory of all documents submitted under LoD Part 1 and Part 2, including the availability of English-language versions and templates, is provided in the accompanying document register for ease of reference and verification. Hence, **CL#09 stands CLOSED now.**

CL ID	10	Section no.		Date: 12/02/2026
Description of CL				

Observation The monitoring period is not consistent across participating farms. The start dates and duration of the monitoring periods differ between farms, resulting in multiple, overlapping monitoring timelines within the same project. Action Required The Project Proponent (PP) is requested to: 1. Provide a clear rationale for applying different monitoring start dates and monitoring periods across farms; and 2. Clarify how consistency is ensured in the quantification and aggregation of removals when farms operate under different monitoring timelines. Furthermore, to maintain methodological consistency and ensure transparent calculation of removals at the project level, the PP is requested to apply a single, common monitoring period start date for all farms included within one monitoring report, or otherwise clearly demonstrate—through methodology provisions—that staggered monitoring periods are explicitly allowed and conservatively handled. The PP shall also explain how total removals for the monitoring period are calculated in aggregate, ensuring that no overlap, omission, or double counting of removals occurs across farms with different monitoring timelines.

Project participant response	Date: 11/05/2026

Following the data optimization process, a clarification was sought from the Standard regarding the applicable monitoring periods. Based on their guidance, it was confirmed that the predefined monitoring periods must be strictly followed. *In line with this, the dataset has been harmonized into a single monitoring period 23.03.2024-15.05.2025, within which all farms are included that:* • *have completed two measurement cycles; and* • *have sufficient data available for verification.* *All corresponding corrections have been duly reflected in the Monitoring Report (MR) and corresponding documents* *The quantification and aggregation of removals are performed exclusively within this harmonized monitoring window. Removals are calculated individually at parcel/farm level based on verified monitoring data and are subsequently aggregated at project level.* *For each sampling, a protocol is generated in ERP ISACO2 which contains geographic coordinates of the polygon, geographic coordinates of the linestring, geographic coordinates of the center point and date of sampling. The system generates a report for each cell.* *Monitoring is conducted in accordance with the PDD and methodology requirements, applying a risk-based approach with full geospatial traceability. All project parcels are georeferenced within the MRV system using GeoJSON polygon boundaries, which are maintained and updated for each monitoring period.* *For each monitoring campaign, georeferenced evidence is generated, including GPS tracks of sampling equipment recorded within parcel boundaries. These data confirm that field activities are conducted within the defined project areas and provide spatial verification of monitoring implementation.* *Temporal traceability is ensured through repeated monitoring events linked to the same georeferenced parcels (e.g. multiple sampling campaigns conducted within the monitoring cycle), allowing consistent tracking of project areas over time. Pre-sampling, post-sampling, and pre-agronomic recommendation checks are systematically performed within two sampling campains verify parcel eligibility, boundary integrity, and consistency of implementation.* *In addition, independent remote sensing (RS) analysis is applied across all enrolled areas, including indicators such as NDVI, NDTI, SOC proxy, and GPP, covering a period of at least five years prior to enrolment and continuing throughout the monitoring period. These datasets are used as a supplementary control to assess vegetation dynamics, land-use stability, and potential disturbances over time. No indications of land-use change, reversal, or boundary inconsistencies were identified.* *The combination of (i) parcel boundary datasets, (ii) time-stamped GPS tracking of field activities, and (iii) multi-year remote sensing analysis provides sufficient GIS-based temporal and spatial evidence to demonstrate monitoring frequency, traceability, and permanence in line with the methodology requirements.* *Additional controls include internal registers for parcel updates, corrections, and drop-out areas, as well as documented procedures for force majeure events, which are verified through official records where applicable. These mechanisms further ensure the integrity and continuity of the monitored project boundary*
Documentation provided by project participant

BCCR reply on monitoring periods clarification provided in subfolder VER-CL 1.1, file: IN-26.03.11_Структуриране на мониторингови периоди_Карбонсейф АД.pdf Machine English translation of the same, file: IN-26.03.11_Структуриране на мониторингови периоди_Карбонсейф АД en-GB.pdf RS analyses are provided in folder supporting documents, subfolder VER-CL 06 GIS Data is provided in folder VER-CL 02.2 Corrections Mechanism provided in folder Supporting documets, subfolder VAL-CAR 11.2, file Corrections Mechanism Policy _v1_27.03.26-EN.pdf Registry of dropped areas - Регистър промяна на площи по Програма Карбонсейф.xslx (Machine English translation: Регистър промяна на площи по Програма Карбонсейф en-GB.xslx)	
VVB assessment	Date: 27/05/2026
1. The monitoring period is now consistent for all the farms with a defined monitoring period of 23.03.2024 – 15.05.2025. The VVB confirms that the dataset has been harmonized into a single monitoring period spanning 23 March 2024 to 15 May 2025. The harmonized dataset includes only those farms that: • have completed two measurement cycles; and • have sufficient monitoring data available for verification. The VVB further confirms that all corresponding revisions have been appropriately reflected in the Monitoring Report (MR) and associated supporting documentation. Based on the revised dataset, the quantification and aggregation of GHG removals are performed exclusively within the harmonized monitoring period. GHG removals are calculated at the individual parcel/farm level using verified monitoring data and are subsequently aggregated at the project level in accordance with the applicable methodology requirements. The VVB considers the issue satisfactorily addressed. The finding is **CLOSED.** 2.The closure of the Remote Sensing Analysis based evidence is based on the closure of CL#08. Until then, this Point 2 continues to stand OPEN. 3.The closure of this GIS Analysis based evidence is based on the closure of CAR#11 and CAR#13. Until then, this Point 3 continues to stand OPEN.	
Project participant response	Date : 15/06/2026
2.Please see responses provided to CL#08 3.Please see responses provided to CAR#11 and CAR#13	
Documentation provided by project participant	
VVB assessment	**Date:** 24/06/2026
Since Points 2 and 3 depend on the closure of CL#08, CAR#11 and CAR#13 and since, all these three findings have been sufficiently addressed and closed, **CL#10 continues to stand CLOSED.**	

CL ID	11	Section no.		Date: 12/02/2026
Description of CL				

Site Visit Observation – Cover Crops and Residue Management 1. During the site visit, the VVB auditor observed that, at the time of inspection, cover crops were not established on the visited farms due to prevailing drought conditions in Bulgaria. In response to these conditions, farmers have instead retained crop residues on the fields as an alternative soil conservation practice. This deviation from the originally described practice package should be explicitly reflected in the Project Design Document (PDD) and/or monitoring framework. The Project Proponent shall clarify how residue retention under drought conditions is recognized within the project activity definition, and how it is accounted for in MRV, baseline comparison, and additionality demonstration, ensuring consistency with the applied methodology. The Project Proponent shall also confirm whether residue retention is treated as a temporary adaptive measure or as an eligible regenerative practice under the project. 2. In addition, the VVB requests clarification on whether the project activities explicitly constitute drought management measures, particularly given that drought adaptation practices have become increasingly common in Bulgaria because of climate change. The Project Proponent is requested to clarify: • Whether practices such as crop residue retention, reduced tillage, and soil cover management are implemented primarily as climate-driven drought response measures or as part of the project-specific regenerative practice package; • In addition, the VVB requests clarification on whether the project activities explicitly constitute drought management measures, particularly given that drought adaptation practices have become increasingly common in Bulgaria as a consequence of climate change. • The Project Proponent is requested to clarify: • Whether practices such as crop residue retention, reduced tillage, and soil cover management are implemented primarily as climate-driven drought response measures or as part of the project-specific regenerative practice package;	
Project participant response	Date: 14/05/2026
1. Within the scope of the project, leaving crop residues in the field is not considered a deviation from the prescribed project practices, but rather forms part of the recommended regenerative practices described in the individual strategy issued for each farm, as it helps increase soil organic carbon by returning biomass, reduces the mineralization of organic matter, and supports the accumulation of SOC. Practices such as conservation tillage, mulch tillage, strip tillage, and inter-row grassing in permanent crops inherently involve leaving plant residues on the soil surface to improve soil health in the long term. *Although drought encourages certain adaptive practices, the project requires structured, documented, and traceable implementation—the practices applied are documented and tracked via technological maps, while the baseline and land treatment methods are reflected through a satellite RS report in accordance with the applicable MRV framework.* *2. The retention of crop residues is not considered a temporary adaptive measure, but rather an eligible and integrated regenerative practice within the project. In this context, activities such as crop residue retention, reduced tillage, and soil cover management contribute to improving soil health, retaining soil moisture, and increasing the resilience of agricultural systems to climate change, including drought mitigation.*	
Documentation provided by project participant	
VVB assessment	Date: 01/06/2026

1. The PP clarified that crop residue retention is not a deviation from the project's practice package but an integral component of the regenerative practices described in each farm's Individual Strategy. This is consistent with the project's defined practice categories, which explicitly include mulching treatment (Practice 11), strip tillage (Practice 13), inter-row weeding in perennial crops and vineyards (Practice 15), and diversified crop rotations (Practice 7), all of which inherently involve leaving plant residues on the soil surface to improve soil health and support SOC accumulation. Implementation is documented and tracked through Technological Maps and supported by satellite remote sensing outputs in accordance with the applicable MRV framework. The VVB accepts this clarification and considers residue retention to be an eligible and documented regenerative practice within the project scope. Hence, issue 1 is **resolved**. 2. The PP confirmed that practices such as crop residue retention, reduced tillage, and soil cover management are not implemented primarily as climate-driven drought response measures, but as part of the project-specific regenerative practice package aimed at improving soil health, retaining moisture, and enhancing long-term agricultural resilience. The structured, documented, and traceable nature of implementation — through Individual Strategies, Technological Maps, and RS monitoring — distinguishes the project activities from autonomous drought adaptation measures and supports the additionality of the project. The VVB considers this clarification adequate. Hence, issue 2 is **resolved.** Hence, CL 11 is considered CLOSED.

Table 3. CAR from this verification

CAR ID	01	Section No.		Date : 12/02/2026
Description of CAR				

<table>
<tr><td colspan="2">Section 3. Monitoring Methodology
References:
1. MR Template, Section 3.1
2. MR Template, Section 3.2
3. MR Template, Section 3.1 & 3.2 – GHG balance calculation
4. MR Template, Section 3.3 Deviations and justifications
Issues:
1. The MR repeatedly states that monitoring was conducted “in strict accordance with the Monitoring Plan in the PDD.” However, no structured cross-reference (e.g., table or mapping) is provided linking PDD Monitoring Plan requirements to actual monitoring evidence (sampling reports, lab batches, technological maps).
2. The MR states that bulk density (BD) is “determined once per sub-project crediting period” and applied consistently. However, no justification is provided confirming that no material soil disturbance or management change occurred that would require re-measurement, as typically required by conservative monitoring plans.
3. Fuel emissions are deducted “based on Ministry of Agriculture standards,” but the MR does not cite the specific regulation, guidance document, or calculation reference, nor explain alignment with the PDD-defined approach.
4. Section 3.3 states that no deviations occurred but does not present the required deviation table structure (Deviation ID, Description, Justification / Impact), even to formally record “No deviations.”

Required Action:
1. Provide a concise Monitoring Plan compliance matrix or table mapping key PDD monitoring requirements to MR sections, annexes, or evidence files. Provide the suitable evidence to substantiate the claim that project was being implemented in accordance with the Monitoring Plan.
2. Add a short justification confirming that conditions triggering BD re-measurement (e.g., deep tillage, land leveling) did not occur with supporting evidence or describe corrective action if they did.
3. Explicitly reference the exact national methodology or guidance document used and confirm its consistency with the PDD and approved methodology. Please provide a copy of the document to VVB.
4. Include a deviation table explicitly stating “No deviations identified” with a formal entry (e.g., Deviation ID: N/A).</td></tr>
<tr><td>Project participant response</td><td>Date : 11/05/2026</td></tr>
<tr><td colspan="2">Required action 1 is implemented in Section 3.2. Adherence to Monitoring Plan
Required action 2 is implemented in section 3.2.2. Bulk Density and Soil Properties
Required actions 3,4 are implemented in MR Section 3. Monitoring Methodology – the deviations described in the deviation table in section 3.3 Deviations and justification are documented in file Регистър промяна на площи по Програма Карбонсейф.xslx provided with VER-CL 10</td></tr>
<tr><td colspan="2">Documentation provided by project participant</td></tr>
<tr><td colspan="2">1-MR_CS-BG-SOUTH_v2_15.05.26_CS200526

Required action 2
Correction mechanism provided in folder Supporting documets, subfolder VAL-CAR 11.2, file Corrections Mechanism Policy _v1_27.03.26-EN.pdf

Required action 3
Folder Supporting documents, subfolder VER-CAR 01.3, files:
Methodology for determining the intensity of greenhouse gas emissions_Metodika_final_BG.pdf
Methodology for determining the intensity of greenhouse gas emissions_Metodika_final_ENG.pdf
Methodology_MA_individual annual quotas_akciz_2022_ENG.pdf
Methodology_MA_individual annual quotas_akciz_2022_BG.pdf</td></tr>
<tr><td>VVB assessment</td><td>Date: 07/07/2026</td></tr>
</table>

1. The MR (v2, 22.06.26), Section 3.2, now includes a compliance matrix mapping key PDD monitoring requirements area/boundary monitoring, sampling procedures, laboratory QA/QC, data management, remote sensing, and safeguards to corresponding evidence categories, satisfying the requirement for a structured mapping between the Monitoring Plan and implementation. Hence, issue 1 is **resolved**. 2. The method for Bulk density measurement has been updated in MR in Section 3.2.2. Bulk Density and Soil Properties. The Bulk Density is calculated as per the established protocol as described in section 6.2 of the PDD. Any corrective action required in subsequent verification will be addressed through Corrective Action Mechanism described in section 10 of the MR. VVB considers that appropriate measures have been taken to resolve any quality or materiality issues arising in subsequent verifications. Hence, the finding is **resolved.** 3. The MR footnotes cite the Ministry of Agriculture and Food's "Methodology for Determining Individual Annual Quotas" (gas oil excise discount scheme) by name and source, consistent with the PDD-defined approach for deducting on-farm fuel emissions from net removals. Hence, issue 3 is **resolved**. 4. The minor methodological deviations have been added in section *3.3. Deviations and justifications.* The description of deviation is as per the template and added in a tabular form. This is consistent with the methodological and template requirement. Hence, this issues is **resolved.** **CAR#01 stands closed.**

CAR ID	02	Section No.		Date : 12/02/2026
Description of CAR				

Section 4. Data and Parameters Monitored References: 1. MR Template, Section 4.1 2. MR Template, Section 4.3 – Activity data / management practices 3. MR Template, Section 4.1 & 4.2 – Key and supporting parameters Issues: 1. While the MR provides a detailed narrative description of monitored parameters (SOC, bulk density, soil properties, fuel use), it does not present the required structured parameter table explicitly listing parameter name, unit, description/used in calculation, data source/method, and monitoring frequency. This reduces clarity and audit efficiency. 2. Management practices are described narratively (crop rotations, tillage, cover crops, fertilizer use), but the required participant-level activity table is missing. Practices are not systematically linked to Participant ID, period, and activity description. 3. The MR acknowledges deviations or limitations (e.g., drought limiting cover crop establishment, tillage exceptions), but these are not clearly formalized as monitored activity deviations nor cross-referenced to the deviations section. Required Action: 1. Include a consolidated table summarizing all key monitored parameters in the format prescribed by the requirement (Parameter name, Unit, Description/Use, Data source/method, Frequency) as per the template guideline. 2. Provide a summary table listing each participant (Participant ID), key practices implemented, short description, and applicable monitoring period as per the template guideline, even if detailed evidence is retained in annexes. 3. The PP shall either formally record such cases as non-material activity deviations (with conservative treatment justification) or explicitly state why they do not constitute deviations under the methodology.

Project participant response	Date : 11/05/2026
Required action 1 is implemented in Section 4.1 Key monitored parameters *Required action 2 implemented in Section 4.2 Activity data / management practices* *Required action 3* *Sections 4.3.2 and 4.3.3 of the monitoring report describe the observed agronomic and climatic constraints, including drought, which limited the use of cover crops, as well as isolated instances of tillage.* *Within the project, during the audited period, despite the unfavorable climatic conditions and drought, there were farms that successfully implemented the practice of growing cover crops, including Vuki, Agrarika 2022, and Agriink, as reflected in the relevant technology maps.* *In isolated cases, specific soil tillage practices were applied due to agronomic requirements—at the farm of ZP Nastya Yotina, where deeper soil tillage and a lack of ground cover were observed. These cases are rare, localized, and do not alter the overall approach to minimizing soil disturbance applied within the project.* *The exceptions described refer to limited instances of additional tillage, such as combating severe weed infestation, preparing the soil for specific crops, correcting soil compaction, coping with climatic conditions, and others. They result from climatic factors or agronomically justified decisions of limited scope that do not affect the overall approach and integrity of the project. All such cases are duly documented in the technical maps and in the field visit reports.*	
Documentation provided by project participant	
1-MR_CS-BG-SOUTH_v2_15.05.26_CS200526	
VVB assessment	Date: 01/06/2026

1. The PP addressed this requirement through the inclusion of a structured Key Monitored Parameters table (Table 5) in Section 4.1, listing all key parameters including SOC concentration, bulk density, soil depth interval, parcel area, fuel consumption, crop type, N_2O, leakage, uncertainty, and farm balance, with corresponding units, description/use in calculation, data source/method, and monitoring frequency. The VVB considers this table adequate and consistent with the required format. Issue 1 is considered **addressed**. 2. The PP provided a structured Participant-Level Activity Data Summary table (Table 7) in Section 4.2, listing each participant by ID and legal name, key practices implemented, a short description of activities, and the applicable monitoring period. All 20 participating farms are covered. The VVB considers this table sufficient to demonstrate systematic linkage between participants, practices, and monitoring periods. Issue 2 is considered **addressed**. 3. The PP addressed this requirement in Sections 4.3.2 and 4.3.3. Tillage exceptions due to site-specific agronomic requirements are acknowledged in Section 4.3.2 and confirmed to be conservatively treated in carbon accounting. Drought-related limitations on cover crop establishment are documented in Section 4.3.3, with compensatory practices identified and noted as consistent with the PDD's conservative framework. The VVB is satisfied that these cases have been adequately characterized as non-material activity deviations with conservative treatment justification, and do not compromise methodological integrity. Issue 3 is considered **addressed**. Hence, CAR 02 is considered **CLOSED**.

CAR ID	03	Section No.		Date : 12/02/2026
Description of CAR				

<table>
<tr><td colspan="2">Section 5. GHG Calculations
Reference:
1. MR Template, Section-5.1 – Baseline recap
2. MR Template, Section-5.2- Calculation summary table
3. MR Template, Section-5.2- Total baseline emissions/removals
4. MR Template, Section-5.2- Leakage (if applicable)
5. MR Template, Section-5.4- Net project removals

Issues:
1. The MR states that the baseline SOC for each plot is dynamically reset to the highest SOC value ever measured, with annual farm balances reset accordingly. While conservative in intent, this dynamic baseline approach is not explicitly justified or referenced to a specific clause in the CSBG-AGRI methodology and the validated PDD.
2. Although detailed calculations are presented across multiple tables, the MR does not include a single consolidated calculation summary table listing (a) total baseline emissions/removal, (b) total project emissions/removals, (c) leakage (if applicable), and (d) net project removals/reductions with units and references, as required.
3. The baseline is described qualitatively, but no quantitative baseline emissions or removals value (tCO_2e) is reported, nor is it explicitly stated that baseline removals are assumed to be zero or negative.
4. The MR does not explicitly state whether leakage was assessed and determined to be zero or not applicable. Absence of this statement leaves an ambiguity in the GHG balance.

Required Action:
1. Provide an explicit reference to the methodology and PDD clause that allows or prescribes this dynamic baseline logic, or include a justification note explaining its consistency with approved baseline rules.
2. Insert a concise calculation summary table in the exact format required under Section 5.2, referencing detailed farm-level tables and annexes.
3. Clearly state the quantitative baseline assumption or provide a justified estimate, in line with the methodology.
4. Include a clear statement on leakage with a brief justification or reference to the PDD.</td></tr>
<tr><td>Project participant response</td><td>Date : 11/05/2026</td></tr>
<tr><td colspan="2">Required action 1 is implemented in Section 5.1.2. Baseline SOC Stocks
To improve clarity and traceability, the MR has been updated to explicitly reference:
Methodology Section: 3.1 Calculation of results at the cell level and Annex Tables
PDD Section: 5.2.4 Field level definition of the baseline

Required action 2 is implemented in Section 5.2 Calculation summary table
The MR has been updated with reference to the tables in Section 1.2. Key results and Section 6.1. Net verified removals

Required action 3
The Monitoring Report has been updated to explicitly include this quantitative baseline assumption.

Required action 4 is implemented in 5.3.2.3 How Leakage emissions are calculated</td></tr>
<tr><td colspan="2">Documentation provided by project participant</td></tr>
<tr><td colspan="2">1-MR_CS-BG-SOUTH_v2_15.05.26_CS200526</td></tr>
<tr><td>VVB assessment</td><td>Date: 01/06/2026</td></tr>
</table>

1. The PP updated Section 5.1.2 to explicitly reference the applicable Methodology (Section 3.1 – Calculation of results at the cell level) and PDD (Section 5.2.4 – Field level definition of the baseline). The dynamic baseline approach is clearly explained: for each plot, the baseline is set at the first sampling campaign SOC stock value and subsequently anchored to the highest recorded SOC value to prevent over-crediting. This mechanism ensures that reductions are transparently recognized and that annual farm balances reflect actual net removals rather than cumulative projections. The VVB considers the justification and methodology references adequate. Issue 1 is considered **addressed**. 2. The PP addressed this requirement through the inclusion of a consolidated Aggregate Results table (Table 5) presenting total gross removals (551,801 tCO_2), total deductions (29,630 tCO_2), total net verified removals (522,170 tCO_2), total buffer (26,100 tCO_2), issuable credits (130,519 tCO_2), and issuable credits buffer (6,519 tCO_2), with references to detailed farm-level results in Section 6.1 and Annexes I and III. The farm-level breakdown is further supported by Table 3 and Table 9. The VVB considers the calculation summary adequately structured and traceable. Issue 2 is considered **addressed**. 3. The PP explicitly stated in Section 5.2 that baseline greenhouse gas removals are conservatively defined as zero tCO_2e per hectare per year, on the basis that SOC levels are expected to remain stable or decline under continued conventional management practices in the absence of the project. All reported removals are calculated ex-post based on measured SOC increases relative to this baseline reference. The VVB considers this a clear and adequate quantitative baseline assumption consistent with the methodology. Issue 3 is considered **addressed**. 4. The PP addressed this requirement in Section 5.3.2.3, providing a detailed description of the yield-based market leakage approach applied. Leakage is triggered only where project practices result in yield reductions exceeding 5% of the historical baseline yield, with a conservative leakage factor of 20% applied. Leakage results are incorporated into the farm-level calculation table (Table 9), and the Leakage Assessment Framework and calculation sheets are referenced in Annexes IV and V. Farm-level leakage values are explicitly reported, with the majority of farms recording zero leakage. The VVB considers the leakage assessment adequately documented and the approach transparent and conservative. Issue 4 is considered **addressed**. Hence, CAR 03 is considered **CLOSED**.

CAR ID	04	Section No.		Date : 12/02/2026
Description of CAR				

Section 6. Issuance and Risk Management Reference: 1. MR Template, Section 6.1-Net verified removals / reductions 2. MR Template, Section 6.1-Table 5 3. MR Template, Section 6.2- Allocation to issuance / reserve / buffer 4. MR Template, Section 6.1 and Section 5.4.7 5. MR Template, Section 6.3- Treatment of negative balances Issues: 1. While the MR clearly states that net verified removals amount to 522,170 tCO_2, this information is not presented in the simple tabular “Description–Value–Unit” format required by BCCS. Instead, it is embedded in narrative text and aggregate tables. 2. Table 5 of the MR states that Total buffer = 26,100 tCO_2 (5% of verified removals) and Issuable credit buffer = 6,519 tCO_2 (5% of issued amount). However, the distinction between “total buffer” and “Issuable credit buffer” is not clearly explained in one place. 3. Although allocations are described clearly in text, the MR does not provide a single consolidated allocation table showing Category (Issued / Project reserve / Buffer), Share (%) for each category, and Corresponding amount (tCO_2e). This creates partial non-alignment with the prescribed BCCR reporting structure. 4. The MR alternates between the terms “net verified removals” and “net eligible removals” without defining whether these are equivalent or distinct concepts. This may introduce ambiguity in issuance eligibility interpretation. 5. In section 6.3 of the MR initially states that “no participating farm recorded a net negative balance” but later confirms that ZP Nastya Stoyanova Yotina has a negative farm balance and is excluded from issuance. This is a factual inconsistency. 6. While the MR explains exclusion from issuance and continued monitoring, it does not describe any concrete corrective or preventive actions (e.g. targeted agronomic support, enhanced monitoring) applied to farms with negative balances. Required Action: 1. Insert a dedicated Section 6.1 summary table as per the template guideline explicitly presenting Net verified removals/reductions, Value and unit. 2. Clarify explicitly the distinction between “total buffer” and “Issuable credit buffer” with reference to the PDD. 3. Add a consolidated allocation table summarizing issuance, reserve, and buffer with both percentage shares and absolute amounts, aligned with BCCS MR Template format. 4. Standardize terminology throughout MR or include a short definition clarifying the relationship between “verified” and “eligible” removals. 5. Correct the narrative to clearly distinguish between absence of final-year reversals, and presence of negative balances in ongoing crediting years (e.g. ZP Nastya Stoyanova Yotina).	
Project participant response	Date : 11/05/2026
Required action 1 is implemented in Section 6.1. Net verified removals / reductions *Required action 2 is implemented in Section 6.1. Net verified removals / reductions* *Required action 3 is implemented in Section 6.2. Allocation to issuance / reserve / buffer* *Required action 4 is implemented in Section 6.1. Net verified removals / reductions* *Required action 5 is implemented in Section 6.3. Negative balances and corrective actions*	
Documentation provided by project participant	
1-MR_CS-BG-SOUTH_v2_15.05.26_CS200526 *Required action 2* *Issuance Policy provided with validation findings, folder Supporting documents, subfolder VAL-CAR 07.3, file Issuance policy_v2_13.03.2026.pdf*	
VVB assessment	Date: 01/06/2026

1. The PP updated Section 6.1 to include a structured Aggregate Results table (Table 5) presenting total gross removals (551,801 tCO_2), total deductions (29,630 tCO_2), total net verified removals (522,170 tCO_2), total buffer (26,100 tCO_2), issuable credits (130,519 tCO_2), and issuable credits buffer (6,519 tCO_2). The farm-level breakdown is further supported by Table 9. The VVB considers the summary table adequate and the net verified removals clearly presented. Issue 1 is considered **addressed**. 2. The PP clarified in Section 6.1 that the total buffer represents a fixed 5% deduction applicable to all net verified removals across the full crediting period, while the issuable credit buffer represents the 5% deduction applied specifically to the 25% of credits issued in the current cycle, in accordance with the Issuance Policy. The proportional application of the buffer at each issuance event including the future release of the 75% reserve is explicitly described. The VVB considers this distinction sufficiently clarified with adequate reference to the Issuance Policy. Issue 2 is considered **addressed**. 3. The PP provided a consolidated allocation table in Section 6.2 presenting the three categories issued this period (25%, 105,889 tCO_2e), project reserve (75%, 317,774 tCO_2e), and total project buffer (5%, 21,176 tCO_2e) with both percentage shares and absolute amounts. The VVB notes that the allocation figures in this table correspond to one of the two reporting period datasets presented in the MR and are consistent with the respective farm-level calculations. The VVB considers the consolidated allocation table adequately structured and aligned with the BCCS MR template format. Issue 3 is considered **addressed**. 4. The PP addressed this requirement in Section 6.1 by providing explicit definitions for key terms: net verified removals are defined as the total quantity of GHG removals determined through the MRV process and confirmed by the VVB, while issuable credits refer to the portion subject to issuance in the current cycle under the staged mechanism. The relationship between verified and eligible removals is thereby clarified through the staged issuance framework. The VVB considers the terminology sufficiently standardized and the definitions adequate to remove ambiguity. Issue 4 is considered **addressed**. 5. The PP corrected the narrative inconsistency in Section 6.3, clearly distinguishing between the absence of final-year reversals and the presence of a negative farm balance for ZP Nastya Stoyanova Yotina in the current monitoring cycle. The updated text explicitly states that ZP Nastya Stoyanova Yotina reported increased SOC changes but a negative farm balance, is not in its final year of the crediting period, and is therefore excluded from issuance but remains an active participant subject to continued monitoring. The VVB confirms the factual inconsistency has been resolved. The PP also notes that corrective actions for this farm are documented in Section 8.2, Table 13. The VVB considers this issue adequately addressed. Issue 5 is considered **addressed**. Hence, CAR 04 is considered **CLOSED**.

CAR ID	05	Section No.		Date : 12/02/2026
Description of CAR				

<table>
<tr><td colspan="2">Section 7. Environmental and Social Safeguards
Reference:
1. MR Template, Section 7.1- Compliance with “Do-No-Harm” Safeguards
2. MR Template, Section 7.2- Environmental benefits
3. MR Template, Section 7.3- Social engagement & farmer benefits
4. MR Template, Section 7.4- Safeguards Against Negative Impacts
Issues:
1. The MR provides a high-level narrative confirming compliance with “do-no-harm” principles, but it does not explicitly reference the specific safeguard commitments, criteria, or sections defined in the PDD. This weakens traceability between the MR and the validated safeguard framework.
2. Environmental benefits (soil health, water retention, biodiversity) are described narratively, but no quantified indicators, trend references, or tables are provided to substantiate these claims, despite such data being available in Sections 4 and 15.
3. The MR states that farmers received training, recommendations, and economic benefits, but does not describe how engagement was documented, nor whether feedback, grievances, or complaints mechanisms exist or were used.
4. The MR asserts that no displacement or negative impacts occurred but does not present a structured risk assessment identifying potential environmental or social risks and corresponding mitigation measures.

Required Action:
1. Add explicit references to the relevant PDD safeguard sections (e.g. land tenure verification, biodiversity protection, soil conservation measures) and confirm compliance against each with supporting evidence.
2. Include a short table or cross-reference presenting monitored indicators (e.g. SOC trends, ancillary soil parameters, reduced input use) and appropriate evidence that support the stated environmental benefits.
3. Briefly describe supported by suitable evidence that how farmer engagement and capacity-building are documented, whether a grievance or feedback mechanism exists, and whether any complaints or concerns were raised during the monitoring period.
4. Add a concise risk–mitigation summary (narrative or small table) identifying potential environmental and social risks and applied mitigation measures during the monitoring period. Substantiate the same with suitable evidence.</td></tr>
<tr><td>Project participant response</td><td>Date : 12/05/2026</td></tr>
<tr><td colspan="2">Required action 1 is implemented in Section 7.1. Safeguard compliance summary
Required action 2 is implemented in Section 7.2- Environmental benefits
Required action 3 is implemented in Section 7.3. Social benefits / engagement
Required action 4 is implemented in Section 7.4. Identified risks / mitigation</td></tr>
<tr><td colspan="2">Documentation provided by project participant</td></tr>
</table>

Required action 1: *Farmer contracts sent with 1-LoD-South-07.01.26.zip and VAL-CL 03.1* *Farmers copies of the survey cards, registration cards, and IACS applications – provided with validation findings in folder Supporting documents, subfolder VAL-CAR 13.3:* *Farmers copies of the survey cards, registration cards, and IACS applications, including attached parcel maps for 5 years period prior to enrollment.* *Individual strategies (PR0103), Technological maps (PR0104) sent with 1-CS-BG-South.zip* *Individual strategies (PR0103) provided with this verification round 1 in folder VER-CAR 05.1, files:* *24.10.17-PR0103-Individual strategy_v1_22.06.23_ET AGROINS-DIMKA MARINOVA.pdf* *24.10.17-PR0103-Individual strategy_v1_22.06.23_INSECTA-2000 OOD.pdf* *24.11.07-PR0103-Individual strategy_v1_22.06.23_AGROTRADE EOOD.pdf* *24.11.07-PR0103-Individual strategy_v1_22.06.23_SORTOVI SEMENA-BURGAS OOD.pdf* *24.12.09-PR0103-Individual strategy_v1_22.06.23_RUSALOV OOD.pdf* *24.12.12-PR0103-Individual strategy_v1_22.06.23_KRIS-MARI-2008 OOD.pdf* *25.03.01-PR0103-Individual strategy_v1_22.06.23_VUKI OOD.pdf* *25.03.01-PR0103-Individual strategy_v1_22.06.23_ZKPU MAGLEN.pdf* *25.04.01-PR0103-Individual strategy_v1_22.06.23_ET STOZHER - STOYAN STOYANOV.pdf* *25.04.15-PR0103-Individual strategy_v1_22.06.23_ECOSYST_DABENSKA_STOITSEV.pdf* *25.05.02-PR0103-Individual strategy_v1_22.06.23_KURTEV GROUP OOD.pdf* *Laboratory protocols sent with 1-LoD-South-07.01.26.zip, subfolder MR-1.Executive Summary* *Provided with this findings, folder supporting documents, subfolder VER-CL 01.2-3:* *Leakage and N2O calculation sheets for all farms: files ER calculation_N2O_leakage_v1* *Revised PR0205-ER calculation_SOC _v3.1* *Farmers declaration provided in folder VER-CAR 05.1, files:* *Declaration_Agrarika.pdf* *Declaration_Agriink.pdf* *Declaration_Agroland.pdf* *Declaration_Agroterra.pdf* *Declaration_Agrotrade.pdf* *Declaration_DABENSKA.pdf* *Declaration_ECOSYST.pdf* *Declaration_Kris-Mari.pdf* *Declaration_KURTEV GRUP.pdf* *Declaration_PROIZ. YOTIN.pdf* *Declaration_Rusalov.pdf* *Declaration_Sortovi Semena Burgas.pdf* *Declaration_STOITSEV.pdf* *Declaration_VUKI.pdf* *Declaration_ZKPU Magle.pdf n* *Declaration_ZP BORIS YOTIN.pdf* *Declaration_ZP NASTYA YOTINA.pdf* *Declaration-ET Agroins-Dimka Marinova.pdf* *Declaration-ET Stozher-Stoyan Stoyanov.pdf* *Declaration-Insekta.pdf* *English translation of the declaration provided with file Declaration_template_ EN.docx* *No Displacement Declaration sent with 1-LoD-South-07.01.26.zip, subfolder PD-11.Stakeholder Engagement, file 11-13-NO DISPLACEMENT DECLARATION-South.pdf* *Grievances and Complain Mechanism, Grievance Register provided in folder VER-CAR 05.1, files:*

Механизъм за получаване и разглеждане на жалби и оплаквания_20.03.2025.pdf *Регистър на жалби и оплаквания_Grievance Register_20.03.2025.xslx* *Leakage Assessment Framework is provided with validation findings in folder Supporting documents, subfolder VAL-CAR 06.5, files:* *Пазарен теч-01.04.26- en-GB.pdf* *Leakage Risk Assessment Document-South.pdf* *Leakage Risk Assessment_South_EN. Xlsx* *Leakage calculations:* *Folder supporting documents provided with this findings, subfolder VER-CL 01.2-3:* *Leakage calculation sheets for all farms: files ER calculation_N2O_leakage_v1* *Data Retention Policy - Data Retention Policy provided with validation findings in folder Supporting documents, subfolder VAL-CL 09, file Политика за съхранение на данни по проект_v1_20.03.26-EN.pdf* *BCCR registry entries* https://bccregistry.org/project/69 *Required action 2:* *Folder supporting documents provided with this findings, subfolder VER-CL 01.2-3:* *N2O calculation method: Методология за изчисляване на емисиите на диазотен оксид (N_2O)_EN.pdf* *Leakage and N2O calculation sheets for all farms: files ER calculation_N2O_leakage_v1* *Revised PR0205-ER calculation_SOC _v3.1* *Soil sampling protocols and laboratory protocols sent with 1-LoD-South-07.01.26.zip.zip, subfolder MR-1.Executive Summary* *Technological maps sent with 1-CS-BG-South.zip* *Required action3:* *Individual strategies (PR0103), Technological maps (PR0104), on-site monitoring reports (PR0107) sent with 1-CS-BG-South.zip* *Agronomic recommendations provided in folder VER-CAR 05.3* *Grievances and Complain Mechanism, Grievance Register provided in folder VER-CAR 05.1, files:* *Механизъм за получаване и разглеждане на жалби и оплаквания_20.03.2025.pdf* *Регистър на жалби и оплаквания_Grievance Register_20.03.2025.xslx* *Stakeholder Engagement Policy provided with validation findings in folder Supporting documents-VAL , Subfolder: VAL-CAR 22.1, file:* *Stakeholder Engagement Policy - Политика за заинтересованите страни_v1_12.03.26-EN.pdf* *Required action 4:* *Supporting documents for Required action 1 and Risk Assesment- Risk Assessment and mitigation measure provided with validation findings, subfolder VAL-CL 03.1, files:* *Risk Assessment Document-South_05.11.25.pdf* *Risk Assessment-South_05.11.25.pdf*

VVB assessment	Date: 01/06/2026

1. The PP updated Section 7.1 to include a structured Safeguard Compliance table (Table 10) explicitly mapping each safeguard topic to the corresponding PDD section (10.9.3–10.9.12), implementation measures, and supporting evidence. Topics covered include land tenure, biodiversity and habitat protection, soil and emissions management, agrochemical use, community safeguards, labor and OHS, data protection, and the grievance mechanism. Supporting evidence includes farmer contracts, IACS applications, Individual Strategies, Technological Maps, SOC and N_2O calculation sheets, Farmers' Declarations, the No Displacement Declaration, the Data Retention Policy, BCCR registry entries, and the Grievance Register. The VVB considers the traceability between the MR and the validated safeguard framework adequately established. Issue 1 is considered **addressed**. 2. The PP updated Section 7.2 to describe observed environmental benefits including SOC increases, improved water retention under drought conditions, and biodiversity support through cover crops and legumes, with explicit cross-references to Sections 4.1, 4.2, and 4.3 where monitored indicators, ancillary soil parameters, and management practice data are presented. Supporting evidence includes SOC calculation sheets, N_2O and leakage calculation sheets, soil sampling and laboratory protocols, and Technological Maps. The VVB considers the environmental benefits adequately substantiated through cross-referenced monitored data. Issue 2 is considered **addressed**. 3. The PP updated Section 7.3 to describe how farmer engagement and capacity building are documented, referencing Individual Strategies (PR0103), Technological Maps (PR0104), on-site inspection reports, and plot-level agronomic recommendations. A formal grievance and feedback mechanism is confirmed as operational, with a publicly available Stakeholder Engagement Policy, a Grievance Register, and direct communication channels. The PP confirmed that no formal grievances or complaints were received during the monitoring period and that informal feedback was limited to agronomic discussions incorporated into ongoing advisory support. Supporting evidence includes the Grievance Register, Grievances and Complaints Mechanism document, and Stakeholder Engagement Policy. The VVB considers farmer engagement adequately documented, and the grievance mechanism sufficiently described. Issue 3 is considered **addressed**. 4. The PP added a structured risk–mitigation table (Table 11) in Section 7.4 identifying six risk categories soil degradation, nutrient and emissions risk, biodiversity impact, leakage risk, social and participation risk, and stakeholder and community risk with corresponding mitigation measures applied and references to supporting evidence in Section 7.1. The PP confirmed that no material negative environmental or social impacts were observed during the monitoring period and that residual risks remain low to negligible. Supporting evidence includes the Risk Assessment Document, Technological Maps, GIS records, ISACO2 system outputs, farmer contracts, and grievance records. The VVB considers the risk–mitigation framework adequately presented and substantiated. Issue 4 is considered **addressed**. Hence, CAR 05 is considered **CLOSED**.

CAR ID	06	Section No.		Date : 12/02/2026
Description of CAR				

Section 8. Stakeholder Engagement Reference: 1. MR Template, Section 8.1 Farmer Trainings and consultations (Date, Location/Format, Target group, Topic/Purpose) 2. MR Template, Section 8.2-On-site inspections and monitoring reports 3. MR Template, Section 8.3- Communication and transparency 4. MR Template, Section 8.4- Grievances and complaints Issues: 1. The MR provides a narrative description of trainings, consultations, and agronomic support; however, it does not present the information in the structured format required by the MR template guideline. Specific dates, locations/formats (on-site/online), target groups, and purposes are not clearly identified. 2. The MR confirms that systematic on-site inspections occurred but does not disclose visit-level information, such as inspection dates, specific farm/participant visited, inspection purpose, or key findings. 3. While access to the ISACO2 platform and periodic updates are mentioned, the MR does not clearly define the communication channels used, nor whether any project information is publicly accessible beyond participating farmers. 4. The MR states that a grievance mechanism exists and that no complaints were recorded; however, it is not represented as the MR template guideline in tabular format mentioning no grievance received. Required Action: 1. Include a concise table summarizing training and consultation activities during the monitoring period, clearly indicating date, format/location, target group, and topic/purpose as per the MR template guideline and substantiate the same with suitable evidence. 2. Provide a short table or summary listing on-site inspections conducted during the monitoring period, including date, site/participant, purpose, and main findings or corrective actions as per the template guideline. The PP also requested to substantiate the information with suitable evidence. 3. Clarify communication channels used (e.g. platform, email, meetings) and indicate whether non-confidential project information is publicly available or accessible to external stakeholders, in line with PDD transparency commitments. 4. Briefly describe the grievance mechanism (submission channels, handling process) and include a grievance table explicitly stating, “no grievances reported during the monitoring period.”

Project participant response	Date : 12/05/2026
Required action 1 is implemented in Section 8.1 Trainings and Consultations *Required action 2 is implemented in Section 8.2 On-Site Inspections and Monitoring visits* *Required action 3 is implemented in Section 8.3. Communication and Transparency* *Required action 4 is implemented in Section 8.4. Grievances and Complaints*	
Documentation provided by project participant	

Required action 1 *Farmer Training Policy provided with validation findings in folder Supporting documents, subfolder VAL-CAR 10.4, files:* *Farmer Training Policy_v1_27.03.26-EN.pdf* *Farmers Onboarding_Training_South_EN.xslx* *Annual Farmers Training Plan_South_EN.xslx* *Agronomic recommendations provided in folder VER-CAR 05.3* *Individual strategies (PR0103) sent with 1-CS-BG-South.zip and folder VER-CAR 05.1* *Required action 2* *On-site Monitoring reports (PR0107) sent with 1-CS-BG-South.zip* *The following documents were provided with validation findings in folder VAL-CAR 22.1:* *List of municipalities to which notifications have been sent:* *Списък обявления_Общини_Карбонсейф_АД_входящ номер.pdf* *List of city halls to which notifications have been sent:* *Списък обявления_Кметства_Карбонсей_АД_входящи номера.pdf* *Content of notifications sent to municipalities:* *Обявление_Община_ЕО_Карбонсейф_АД-21-si.pdf* *Content of notifications sent to city halls:* *Общини-Кметства_за подпис-1-si.pdf* *Notification to the Ministry of Environment and Water:* *uvedomlenie_ЕО_Карбонсейф_АД_за допълване и изпращане-si.pdf* *Notification registry in the Ministry of Environment and Water:* *Удостоверение за връчване-21116189_03042026.pdf;* *Удостоверение за връчване-21118080_03042026.pdf* *Official response received from the Ministry of Environment and Water, file:* *26.04.24 Уведомление за проекти_МОСВ.pdf* *26.04.24 Уведомление за проекти_МОСВ en-GB.pdf (English translation)* *Public stakeholder consultation:* *Announcement_PC_Projects_Carbonsafe_05.11.2025-EN.pdf* *Public consultation South-North projects_05.11.2025-EN.pdf* *Summary of the public consultation process_08.12.2025-EN.pdf* *Required action 4* *Grievances and Complain Mechanism, Grievance Register provided in folder VER-CAR 05.1, files:* *Механизъм за получаване и разглеждане на жалби и оплаквания_20.03.2025.pdf* *Регистър на жалби и оплаквания_Grievance Register_20.03.2025.xslx*

VVB assessment	Date: 01/06/2026

1. The PP updated Section 8.1 to include a structured Farmer Consultations table (Table 12) listing all engagement activities by date, location/format referencing Annex I documents, target group, and topic/purpose for all 20 participating farms. Activities documented include the issuance of Individual Strategies and plot-level agronomic recommendations for the 2023–2024 and 2024–2025 seasons. Supporting evidence is referenced through Annex I and the Farmer Training Policy. The VVB considers the structured presentation of training and consultation activities adequate and consistent with the MR template requirements. Issue 1 is considered **addressed**. 2. The PP updated Section 8.2 to include a structured On-Site Inspections table (Table 13) listing all inspections conducted during the monitoring period across all 20 participating farms, with date, participant, purpose, key findings, corrective actions, and evidence references. The majority of farms were found to be adhering to their Individual Strategies with recommendations focused on improving soil cover and cover crop integration. One farm, ZP Nastya Stoyanova Yotina, was identified as partially implementing recommended measures, with specific corrective actions documented including limiting intensive tillage and introducing year-round soil cover. Supporting evidence is referenced through on-site monitoring reports (PR0107). The VVB considers the inspection records adequate and sufficiently detailed. Issue 2 is considered **addressed**. 3. The PP updated Section 8.3 to clearly define both internal and external communication channels. Internal channels include the ISACO2 platform, direct email and phone communication, and on-site monitoring visits. External communication is ensured through the official Carbonsafe website, where non-confidential project information is publicly available including PDDs, project summaries, registry links, governance documentation, the Dispute Resolution Policy, the Grievance Mechanism, the Stakeholder Engagement Policy, and the applied methodology. The PP further confirmed that official notifications were submitted to relevant municipalities, local city halls, and the Ministry of Environment and Water, with the Ministry confirming that no environmental assessment is required. The VVB considers the communication framework adequately described and consistent with the PDD transparency commitments. Issue 3 is considered **addressed**. 4. The PP updated Section 8.4 to provide a detailed description of the grievance mechanism, including submission channels, acknowledgement procedures, assessment and resolution processes, and escalation provisions. A structured Grievance Record table (Table 14) is included, explicitly stating that no grievances were reported during the monitoring period. Supporting evidence includes the published Grievance Mechanism document and the Grievance Register. The VVB considers the grievance mechanism adequately described and the tabular format consistent with the MR template requirements. Issue 4 is considered **addressed**. Hence, CAR 06 is considered **CLOSED**.

CAR ID	07	Section No.		Date : 12/02/2026
Description of CAR				

<table>
<tr><td colspan="2">Section 9. QA/QC and Data Management
Reference:
1. MR Template, Section 9.1- Field Sampling
2. MR Template, Section 9.2- Laboratory QA/QC
3. MR Template, Section 9.3- Data processing and calculation QA/QC
4. MR Template, Section 9.4- Data archiving and traceability
5. MR Template, Section 9.1-9.3

Issues:
1. Section 9.1 of the MR describes field QA/QC measures narratively (standardized procedures, GPS checks) but does not present them in the required tabular structure. Responsibilities (named roles or functions) and frequencies (per campaign, per batch, annually) are not explicitly defined.
2. While Section 9.1 of the MR confirms use of accredited laboratories, CRMs, and blind duplicates, it does not specify accreditation standards (e.g. ISO/IEC 17025), acceptance criteria, or corrective action triggers, nor does it clearly reference annexes where detailed lab QA/QC evidence is provided.
3. Section 9.3 of the MR states that agronomists cross-check results but does not describe systematic QA/QC controls, such as independent review, calculation validation steps, use of locked spreadsheets, version control logic, or approval checkpoints prior to reporting.
4. Although section 9.4 of the MR confirms digital archiving, versioning, and traceability, it does not specify retention periods for different data categories, nor does it clearly distinguish storage locations (platform, internal servers, external backups).
5. Corrective actions are mentioned only briefly and informally. There is no clear linkage between detected QA/QC failures and documented corrective or preventive action procedures, as typically expected under robust QA/QC systems.

Required Action:
1. Add a QA/QC table for field data clearly listing check type, description, responsible role/entity, and frequency, aligned with the PDD monitoring plan.
2. Expand the laboratory QA/QC summary to include laboratory accreditation standard(s), key QC elements and acceptance thresholds (high-level) and reference to annexes containing lab certificates, QC reports, or method descriptions.
3. Describe the data processing QA/QC workflow in more detail, including review steps, separation of duties, calculation validation, and approval prior to final aggregation and issuance decisions.
4. Provide a data archiving table as per the MR template guideline identifying data categories, storage locations, minimum retention periods in line with PDD, methodology, and registry requirements.
5. Clarify how QA/QC findings trigger corrective actions, how actions are documented, and how recurrence is prevented, referencing internal procedures or IMS controls where applicable.</td></tr>
<tr><td>Project participant response</td><td>Date : 12/05/2026</td></tr>
<tr><td colspan="2">Required action 1 is implemented in Section 9.1- Field Sampling
Required action 2 is implemented in Section 9.2 Laboratory / third-party quality control
Required action 3 is implemented in Section 9.3- Data processing and calculation QA/QC
Required action 4 is implemented in Section 9.4- Data archiving and traceability
Required action 5 is implemented in Section 9.5. Corrective Actions</td></tr>
<tr><td colspan="2">Documentation provided by project participant</td></tr>
</table>

1-MR_CS-BG-SOUTH_v2_15.05.26_CS200526 *Required action 5* *Folder supporting documents, subfolder, VER-CAR 07.5, files:* *PR0804_Isksne_KD&Podobrenia_27.02.2026_коригиращи действия_Проект Юг.pdf* *(English translation: PR0804_Isksne_KD&Podobrenia_27.02.2026_коригиращи действия_Проект Юг en-GB.doc)* *PR0804_Isksne_KD&Podobrenia_27.02.2026_подобрения_Проект Юг.pdf* *(English translation: PR0804_Isksne_KD&Podobrenia_27.02.2026_подобрения_Проект Юг en-GB.doc)*

VVB assessment	Date: 01/06/2026

1. The PP updated Section 9.1 to include a structured Field QA/QC Control Table (Table 15) listing four check types — verification of land areas, soil sampling checks, error checking, and laboratory test results checks — with descriptions, responsible roles (MRV Team), and frequencies. The table is referenced to the MRV Protocol and covers the full field data collection and entry cycle. The VVB considers the field QA/QC controls adequately structured and aligned with the PDD monitoring plan requirements. Issue 1 is considered **addressed**.

2. The PP updated Section 9.2 to explicitly confirm that all soil analyses are conducted by independent accredited laboratories operating under ISO/IEC 17025 standards, ensuring technical competence, method validation, and traceability of results. CRMs and blind duplicates are confirmed as applied. Primary evidence including valid ISO/IEC 17025 accreditation certificates and laboratory soil sampling and analysis reports is referenced in Annex III. The VVB considers the laboratory QA/QC summary adequately expanded with accreditation standard references and evidence traceability. Issue 2 is considered **addressed**.

3. The PP updated Section 9.3 to describe a structured data processing QA/QC workflow defined in the internal MRV Protocol. The workflow covers data entry and compilation, agronomic validation, document and data verification, separation of duties across agronomic, administrative, and IMS functions, version and data control within controlled systems, and final approval by the Executive Director prior to aggregation and inclusion in the Monitoring Report. The VVB considers the data processing QA/QC workflow sufficiently detailed and consistent with the requirements for independent review, separation of duties, and controlled approval. Issue 3 is considered **addressed**.

4. The PP updated Section 9.4 to include a structured Data Archiving and Traceability table (Table 16) identifying six data categories — PDD, Monitoring Reports, Verification Reports, soil sampling and laboratory results, activity data and calculation records, and carbon credit records — all stored digitally on internal servers with a minimum retention period of 40 years, in accordance with the Data Retention Policy. The storage environment is described as a controlled MS SQL database with access restrictions, weekly full backups, and daily differential backups. The VVB considers the data archiving framework adequately specified with clear retention periods and storage locations. Issue 4 is considered **addressed**.

5. The PP updated Section 9.5 to describe a formal corrective action framework linked to the internal Corrections Mechanism Policy, covering issue classification, corrective measures, internal review and approval, documentation and archiving, and root cause assessment to prevent recurrence. A structured Corrective Actions table (Table 17) documents two formally registered corrective actions from the monitoring period: one addressing implementation of key project policies and frameworks (closed 02/04/2026), and one addressing improvements to BD measurement, issuance policy, uncertainty quantification, topological errors, and benefit-sharing mechanisms (closed 08/05/2026). Supporting documentation is provided in the form of formal corrective action and improvement request records. The VVB considers the corrective action framework adequately described and linked to documented QA/QC findings. Issue 5 is considered **addressed**.

Hence, CAR 07 is considered **CLOSED**.

<table>
<tr><td>CAR ID</td><td>08</td><td>Section No.</td><td></td><td>Date : 12/02/2026</td></tr>
<tr><td colspan="5">Description of CAR</td></tr>
<tr><td colspan="5">Section 10. Verification Readiness
Reference:
1. MR Template, Section 10.1- Evidence and Documentation Prepared
2. MR Template, Section 10.3- System and platform readiness
3. MR Template, Section 10.4- Updates to MRV protocol
4. MR Template, Section 10.7- Anticipated verification process

Issues:
1. Section 10.1 of the MR provides a comprehensive narrative list of evidence (sampling records, lab reports, calculation files, etc.) but does not present the information in the required structured table. Explicit references to storage location (file path, system, annex ID) and a clear “Status (Y/N)” indicator are missing.
2. Section 10.3 of the MR confirms ISACO2 integration and registry alignment but does not describe user access levels, audit logs, or read-only access arrangements for verifiers, which are relevant to verification readiness and data integrity.
3. Section 10.4 of the MR mentions ongoing data migration to a new software system but does not specify whether this constitutes a formal MRV update, how equivalence is ensured, or how the change is governed under the PDD amendment rules.
4. Section 10.7 of the MR outlines the expected verification scope but does not specify anticipated timing, reporting period coverage, or indicative sampling approach (e.g. farm/plot sampling expectations).

Required Actions:
1. Add a verification readiness table listing each required evidence type, its storage location/reference (ISACO2 module, annex ID, internal register), and a clear availability status (Y/N) as per the MR template guideline.
2. Briefly describe platform access controls for verification (read-only access, user roles, audit trails) to demonstrate full system readiness.
3. Clarify whether the software migration constitutes a non-material MRV update, confirm no methodological or calculation changes, and reference internal change-control or deviation protocols consistent with the PDD.
4. Expand the anticipated verification description to include expected verification timing, scope of review, and indicative site or data sampling approach.</td></tr>
<tr><td colspan="4">Project participant response</td><td>Date : 12/05/206</td></tr>
</table>

Required action 1 is implemented in Section 10.1- Evidence and Documentation Prepared *Required action 2 is implemented in Section 10.3- System and platform readiness* *The Project Proponent confirms that the ISACO2 platform incorporates structured access controls and audit trail functionalities to ensure data integrity and verification readiness.* *The platform operates under role-based access control, with clearly defined user roles governing data input, validation, and approval.* *All data entries and modifications are captured through comprehensive audit logs, including timestamps, user identification, and version history.* *As part of the ongoing development of the platform, a dedicated read-only access interface for VVBs is planned for the next stage of system enhancement, further strengthening direct verification capabilities.* *For the current verification cycle, the Project Proponent ensures full transparency by providing complete, structured, and verifiable data exports derived from the system.* *Datasets are consistent with the platform's internal records and audit trail, ensuring traceability, integrity, and reproducibility of all reported results.* *The VVB is therefore provided with sufficient and reliable information to independently assess all relevant project data and calculations.* *Required action 3 is implemented in Section 10.4- Updates to MRV protocol* *Required action 4 is implemented in Section 10.7- Anticipated verification process*
Documentation provided by project participant
Required action 1 *1-MR-CS-BG-SOUTH_ANNEX I-FARMS_v2_15.05.26_CS200526* *1-MR-CS-BG-SOUTH _ANNEX II_v1_11.05.26* *1-MR-CS-BG-SOUTH _ANNEX III_v1_11.05.26* *1-MR-CS-BG-SOUTH _ANNEX IV_v1_11.05.26* *1-MR-CS-BG-SOUTH _ANNEX V_v1_11.05.26* *Required action 3* *Data migration protocols* *Folder Supporting documents, subfolder VER-CAR 08.3, files:* *25.08.25-ERP_Protocol_Software Data Migration_Soil Sampling Request.pdf* *25.09.19-ERP_Protocol_Software Data Migration_Sampling schedule.pdf* *25.09.19-ERP_Protocol_Software Data Migration_Sampling Task.pdf* *25.10.10-ERP_Protocol_Software Data Migration_Company data.pdf* *25.10.10-ERP_Protocol_Software Data Migration_Plots Cells-shape.pdf* *25.12.17-ERP_Protocol_Software Data Migration_Acceptance protocol from sampling.pdf* *25.12.17-ERP_Protocol_Software Data Migration_Sampling Protocol.pdf* *25.12.29-ERP_Protocol_Software Data Migration_create Agronomic recommendation.pdf* *25.12.29-ERP_Protocol_Software Data Migration_Lab result.pdf*

VVB assessment	Date: 01/06/2026

1. The PP updated Section 10.1 to include a structured Verification Readiness table (Table 18) listing eleven evidence types — including GeoJSON files, farmer contracts, sampling and laboratory protocols, agronomic recommendations, Individual Strategies, Technological Maps, on-site inspection reports, ER calculation sheets, Annual Periodic Reports, safeguards documentation, and other supporting documents — with corresponding storage locations referenced to Annexes I through V and an availability status of Y for all entries. The VVB considers the verification readiness table adequately structured and consistent with the MR template requirements. Issue 1 is considered **addressed**. 2. The PP confirmed in Section 10.3 that the ISACO2 platform operates under a role-based access control framework with predefined permissions assigned by user role (administrator, agronomist, data operator), restricting access to relevant functions and datasets. All system activities are recorded through comprehensive audit logs capturing timestamps, user identification, data entries, edits, and document uploads, ensuring full traceability and reproducibility. The PP acknowledged that a dedicated read-only access interface for VVBs is planned for the next system enhancement stage and confirmed that for the current verification cycle, complete and structured data exports consistent with internal platform records are provided to the VVB. The VVB considers the platform access controls and audit trail arrangements adequately described and sufficient for the current verification cycle. Issue 2 is considered **addressed**. 3. The PP clarified in Section 10.4 that the ongoing software migration is classified as a non-material MRV update, as it relates solely to improvements in data management, system integration, and processing efficiency, with no changes to the applied methodology, calculation approaches, emission factors, or quantification logic as defined in the PDD. The migration is conducted under controlled conditions, with discrepancies addressed through documented deviation protocols. No deviations affecting the integrity, accuracy, or reproducibility of results have been identified. Supporting data migration protocols covering all key data modules have been provided. The VVB considers the classification and governance of the software migration adequately described and consistent with PDD change-control requirements. Issue 3 is considered **addressed**. 4. The PP expanded Section 10.7 to include the expected verification timing following submission of the Monitoring Report, covering the monitoring period 23.03.2024–15.05.2025, within the standard BCCR verification timeline. The anticipated scope of review is clearly defined, covering the Monitoring Report, SOC calculations, uncertainty treatment, soil sampling procedures, spatial traceability, laboratory analyses, farm-level activity data, and consistency between reported results and supporting datasets. The indicative sampling approach is described as risk-based, comprising selection of a representative subset of farms, review of selected plots and associated sampling data, cross-check of digital records against source documentation, and field visits where applicable. The VVB considers the anticipated verification process description adequately expanded and sufficiently detailed. Issue 4 is considered **addressed**. Hence, CAR 08 is considered **CLOSED**.

CAR ID	09	Section No.		Date : 12/02/2026
Description of CAR				

<table>
<tr><td colspan="2">Section 11. Summary of Results
Reference:
1. MR Template, Section 11- Summary of Results
Issues:
1. The Summary of Results clearly reports headline quantitative outcomes (net verified removals, issuable credits, reserve volumes). However, it does not summarize key safeguard elements, such as environmental and social safeguards, permanence protections (buffer, staged issuance), or treatment of negative balances, which are required at a high level in this section.
2. While verification readiness and registry compliance are addressed in Section 10, Section 11 does not explicitly summarize readiness for verification and issuance, which is expected in a concluding section.
3. The summary does not mention that one participating farm was excluded from issuance due to a negative balance, nor how this was conservatively treated. This omission reduces transparency at summary level.
4. Unlike other sections, the summary does not explicitly confirm that results were generated in full consistency with the approved PDD and CSBG-AGRI methodology, which is typically expected in a final summary.

Required Actions:
1. Expand the summary to briefly confirm that environmental and social safeguards were applied, no displacement occurred, and permanence risks are addressed through buffers, reserves, and conservative issuance rules.
2. Add a concise statement confirming that the project is verification-ready, with complete evidence, MRV systems in place, and alignment with BCCR registry requirements.
3. Include a short statement noting that farms with negative or zero balances were excluded from issuance in line with the PDD and methodology.
4. Add a one-sentence confirmation that all reported results were calculated and monitored in accordance with the validated PDD and applied methodology.</td></tr>
<tr><td>Project participant response</td><td>Date : 12/05/2026</td></tr>
<tr><td colspan="2">Required actions 1,2,3,4 are implemented in MR Section 11. Summary of Results</td></tr>
<tr><td colspan="2">Documentation provided by project participant</td></tr>
<tr><td colspan="2">1-MR_CS-BG-SOUTH_v2_15.05.26_CS200526</td></tr>
<tr><td>VVB assessment</td><td>Date: 01/06/2026</td></tr>
</table>

1. The PP updated Section 11 to explicitly confirm that environmental and social safeguards were applied throughout project implementation, with no evidence of activity displacement, and that permanence risks are conservatively managed through buffer allocations, sub-project reserves, and conservative issuance rules. The VVB considers this summary statement adequate and consistent with the detailed safeguard evidence presented in Section 7. Issue 1 is considered **addressed**. 2. The PP included an explicit statement in Section 11 confirming that the project is fully verification-ready, with complete supporting evidence, established MRV systems, and full alignment with BCCR registry requirements. The VVB considers this statement adequate and consistent with the detailed verification readiness documentation presented in Section 10. Issue 2 is considered **addressed**. 3. The PP included an explicit statement in Section 11 confirming that farms with zero or negative net GHG balances were excluded from issuance in accordance with the PDD and applied methodology. The Consolidated Result Table (Table 6) further confirms that ZP Nastya Stoyanova Yotina recorded zero net eligible removals and zero issuable credits for the monitoring period. The VVB considers the treatment of negative balances transparently and adequately reflected at summary level. Issue 3 is considered **addressed**. 4. The PP included an explicit one-sentence confirmation in Section 11 stating that all reported results have been calculated and monitored in full compliance with the validated PDD and the applied methodology. The VVB considers this confirmation adequate and consistent with the detailed methodology compliance evidence presented throughout the MR. Issue 4 is considered **addressed**. Hence, CAR 09 is considered **CLOSED**.

CAR ID	10	Section No.		Date : 12/02/2026
Description of CAR				
Section 12. Annexes Reference: 1. Annex 1 – Detailed data tables 2. Annex 2 – Maps and coordinates 3. Annex 3 – Laboratory reports (list or index) 4. Annex 4 – Safeguards and stakeholder evidence (index) 5. Annex 5 – Other supporting documentation Issues: 1. During the desk review, the audit team reviewed all section of the MR document and noticed that Annexures 1–5, as required by the MR template guidelines, were not available for review. As per the template requirements, all annexures shall be included. Required Actions: The PP shall require attaching Annexures 1–5 to the MR document or provide clear and documented justification for the non-applicability of any missing annexure(s).				
Project participant response				Date : 12/05/2026
Annexes as per the template requirements has been added.				
Documentation provided by project participant				

1-MR-CS-BG-SOUTH_ANNEX I-FARMS_v2_15.05.26_CS200526 *1-MR-CS-BG-SOUTH _ANNEX II_v1_11.05.26* *1-MR-CS-BG-SOUTH _ANNEX III_v1_11.05.26* *1-MR-CS-BG-SOUTH _ANNEX IV_v1_11.05.26* *1-MR-CS-BG-SOUTH _ANNEX V_v1_11.05.26*	
VVB assessment	Date: 27/05/2026
2.Upon examining the "1-MR-CS-BG-SOUTH _ANNEX II_v1_11.05.26" word document, the VVB observed that although the PP has incorporated several images of maps in this ANNEX II. However, important Map elements like Title of the Map, Legend, North Arrow, Scale, etc. are missing. Also, any pictorial representations that have been incorporated in the ANNEX II must have Figure Numbers and Figure Names mentioned below them. However, these incorporations and changes are nowhere to be found in the ANNEX II, PDD as well as the MR. The PP is required to make these changes in ANNEX II, PDD as well as the MR. Until then, Point 2 of this CAR#10 finding continues to stand OPEN.	
Project participant response	Date : 15/06/2026
PDD Section 3.1. Geographic Boundary has been updated *Annex II has been updated* *Additionally, small updates have been applied to the below PDD Sections, in order to clarify the wording of the same:* *i. Conservative spatial and depth boundaries.* *5.3.10 Practice Bundle Assessment Practices* *7.1.1 Quantification of Nitrogen-related Emissions* *10.7.2. Practical Examples of Flexibility.*	
Documentation provided by project participant	
1-PDD-CS-BG-SOUTH_v2_11.05.2026_CS220626 *1-MR-CS-BG-SOUTH_ANNEX II_v1_22.06.26_CS220626*	
VVB assessment	Date: 07/07/2026

1. The VVB reviewed Annex I and confirms that it provides detailed data tables for all project participants, covering project participant data, activity data, and accompanying documents. Point 1 of CAR#10 is considered **resolved**. 2. The PP has now provided the VVB with the required geospatial as well as CSV and Excel Files to demonstrate the conservative nature of the spatial and depth project boundaries. Hence, sub point 2 of CAR#10 stands **resolved.** 3. The VVB reviewed Annex III and confirms that it provides an index of laboratory protocol numbers covering all project participants. Point 3 of CAR#10 is considered **resolved**. 4. The VVB reviewed Annex IV and confirms that it provides a comprehensive safeguards and stakeholder evidence index, including participation agreements, grievance mechanism, risk assessments, declarations, policies, and consultations, each with file names and locations. Point 4 of CAR#10 is considered **resolved**. 5. The VVB reviewed Annex V and confirms that it provides a comprehensive index of other supporting documentation, including procedures, methodologies, checklists, policies, and legal rights documentation, each with file names and locations. Point 5 of CAR#10 is considered **resolved**. Hence, CAR#10 is considered CLOSED.

CAR ID	11	Section no.		Date: 12/02/2026
Description of CAR				

(i)The PP is requested to explain in complete depth what each of the following column attributes really represents:

(a)calculated

(b)EKATTE

(c)BZS_ID

(d)PRC_UIN

(e)parcel_nam

(f)campaign

(g)CROPNAME

(h)CROPCODE

(i)cultivated

(ii)Additionally, under the attribute table titled "CROPNAME", no names are present as such, only symbols and arrows are visible. The PP is requested to correct the same.

NOTE: The sample screenshots of the same have been showcased below:

1)Farm Name: SORTOVI SEMENA-BURGAS OOD_S

polygons — Features Total: 8, Filtered: 8, Selected: 0

	calculated	EKATTE	BZS_ID	PRC_UIN	parcel_nam	campaign	CROPNAME	CROPCODE	cultivated
1	25.35	07079	006126536187	9f4d0073-1253-4774-af9d-0c99f1ed73331	Depoto-07079 - 1-1-22-27	2022-2027	→▲ ↑▶↔¶·	324003	51
2	25.13	07079	007126536187	9f4d0073-1253-4774-af9d-0c99f1ed73332	Depoto-07079 - 2-1-22-27	2022-2027	→▲ ↑▶↔¶·	324003	51
3	25.12	07079	008126536187	7b988051-94a7-4ae9-9ace-84632475b8621	Dolnoezerovski-07079 - 1-1-22-27	2022-2027	→▲ ↑▶↔¶·	324003	51
4	25.52	07079	009126536187	7b988051-94a7-4ae9-9ace-84632475b8622	Dolnoezerovski-07079 - 2-1-22-27	2022-2027	→▲ ↑▶↔¶·	324003	51
5	25.59	35883	002126536187	9c330665-cdbb-42f0-bd3c-44e55b8f4fb81	Kamenovski2-35883-1-22-27	2022-2027	↳§→▶ ▾(§↔↑&▶-↨↑↳↔▶	311001	1
6	23.49	35883	003126536187	10af1bd5-86b8-4c71-9a0f-f91c76acfeb51	Kamenovski.1-35883 - 1-1-22-27	2022-2027	↳§→▶ ▾(§↔↑&▶-↨↑↳↔▶	311001	1
7	25.50	35883	004126536187	10af1bd5-86b8-4c71-9a0f-f91c76acfeb52	Kamenovski.1-35883 - 2-1-22-27	2022-2027	↳§→▶ ▾(§↔↑&▶-↨↑↳↔▶	311001	1
8	25.58	35883	005126536187	10af1bd5-86b8-4c71-9a0f-f91c76acfeb53	Kamenovski.1-35883 - 3-1-22-27	2022-2027	↳§→▶ ▾(§↔↑&▶-↨↑↳↔▶	311001	1

Figure 1

2)Farm Name: VUKI_OOD_S

	calculated	EKATTE	BZS_ID	PRC_UIN	parcel_nam	campaign	CROPNAME	CROPCODE	cultivated
1	17.26	70528	007126508429	a0e4bc11-4a6b-40c5-9019-3ca4523d24911	↔5<A:8 1@OAB 3. 70528-101-3-1-2-23-28	2023-2028	&▶ §↨↑&▶ ↨▶ ↨· ↔▲	311010	10
2	22.06	70528	023126508429	f3dd1a2d-a96f-47e0-ae00-17b5611c78701	‼5@5=A:8 0;G03 70528-2407-1-1-2-23-28	2023-2028	&▶ §↨↑&▶ ↨▶ ↨· ↔▲	311010	10
3	17.75	70528	024126508429	c6a8d4f3-305f-436f-bf78-531d4b607bb91	↳CB0DA:8 4J1G5B0 70528-27-3-1-2-23-28	2023-2028	&▶ §↨↑&▶ ↨▶ ↨· ↔▲	311010	10
4	16.23	70528	025126508429	5123a9aa-6398-4cdd-ae2e-a6e0a9aae0791	¶8<>28 :@CH8 70528-245-1-2 - 1-2-23-28	2023-2028	&▶ §↨↑&▶ ↨▶ ↨· ↔▲	311010	10
5	18.67	70528	026126508429	5123a9aa-6398-4cdd-ae2e-a6e0a9aae0792	¶8<>28 :@CH8 70528-245-1-2 - 2-2-23-28	2023-2028	&▶ §↨↑&▶ ↨▶ ↨· ↔▲	311010	10
6	21.73	70528	027126508429	be7a684d-5118-4856-a44f-81b613ae177c1	‼5@5=A:8 0;G03 2, 70528-413-1-1-2-23-28	2023-2028	&▶ §↨↑&▶ ↨▶ ↨· ↔▲	311010	10
7	16.18	23426	010126508429	5332c5d6-ae75-471e-b38a-93ec8f9991e41	◀0;0O 23426-57-1-1-2-23-28	2023-2028	▲↨§! - ↨↑↳§↔	311013	13
8	15.50	23426	011126508429	36bd47e3-111e-4c00-a370-f07afa7158641	"5@0ABB5 23426-46-1-1-2-23-28	2023-2028	▲↨§! - ↨↑↳§↔	311013	13
9	21.91	23426	012126508429	f2ced767-f617-4e41-984a-e22689d659581	◀>AB0=;J:0 2, 23426-37-1-1 - 1-2-23-28	2023-2028	↳§→▶ ▾(§↔↑&▶-↨↑↳↔▶	311001	1
10	14.52	23426	013126508429	f2ced767-f617-4e41-984a-e22689d659582	◀>AB0=;J:0 2, 23426-37-1-1 - 2-2-23-28	2023-2028	↳§→▶ ▾(§↔↑&▶-↨↑↳↔▶	311001	1
11	21.04	23426	014126508429	514f4247-55bd-4696-8aa8-55dca0134cd01	‼>;O<0 ?>;O=0 23426-96-1-2-2-23-28	2023-2028	←§↔ ↨←▶→↔▲¶▶§↔	323002	46
12	18.26	23426	015126508429	68de3632-2abe-4f64-83ed-45f98bfdb5401	¶J;1>:8OB ?JB 23426-67-1-1 - 1-2-23-28	2023-2028	↳§→▶ ▾(§↔↑&▶-↨↑↳↔▶	311001	1

Figure 2

3)Farm Name: RUSALOV OOD_S

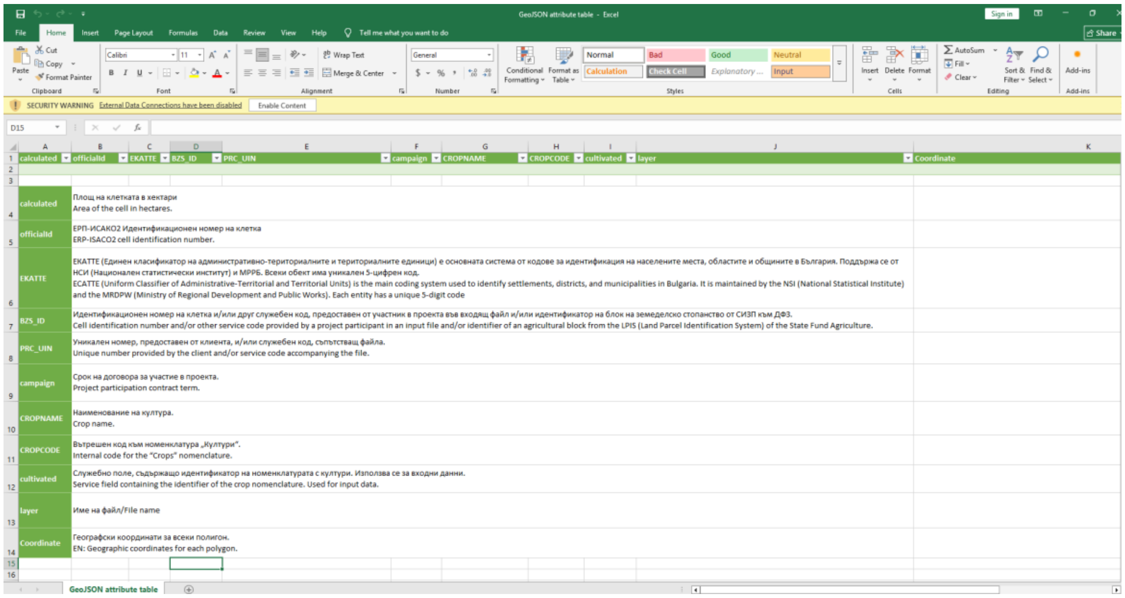
	calculated	EKATTE	BZS_ID	PRC_UIN	parcel_nam	campaign	CROPNAME	CROPCODE	cultivated
1	20.30	29235	004126525457	469cdbee-bde2-4b61-a5f9-c895304fa9ff1	◀"‼5>@38528 - 29235-1-22-27	2022-2027	∟§→▶ ▾(§↔↑&▶-↨↑∟↔▶	311001	1
2	11.66	29235	005126525457	7166af6c-1204-4c53-9afa-e263e8da438b1	←NF5;=0B0 - 29235-1-22-27	2022-2027	!←*↔'▲‼←§¶	322001	36
3	23.85	29235	018126525457	70f6e7d0-8a99-4cf4-862e-14142bb3ad6f1	▶@<0=;J:0 - 29235 - 1-1-22-27	2022-2027	!←*↔'▲‼←§¶	322001	36
4	23.78	29235	019126525457	70f6e7d0-8a99-4cf4-862e-14142bb3ad6f2	▶@<0=;J:0 - 29235 - 2-1-22-27	2022-2027	!←*↔'▲‼←§¶	322001	36
5	18.62	29235	020126525457	06e72ab2-f026-4b07-8a53-f1b3b1566f8e1	→8B>2 - 29235-1-22-27	2022-2027	!←*↔'▲‼←§¶	322001	36
6	16.73	73242	002126525457	4f5526df-a5ee-47c9-82a4-3e6e4a5aeffa1	<217 A525@ - 73242 - 1-1-22-27	2022-2027	!←*↔'▲‼←§¶	322001	36
7	23.05	56784	035126525457	a729a63f-98ea-419d-8819-bcb8fb1850111	"5EA8< 159 2 - 56784-1-22-27	2022-2027	∟§→▶ ▾(§↔↑&▶-↨↑∟↔▶	311001	1
8	22.60	56784	016126525457	563a6909-cc12-4919-8e71-98c5dbe761ab1	<3 - 56784-1-22-27	2022-2027	&▶ §↨↑&▶ ↨▶ ↨*↔▲	311010	10
9	15.67	56784	025126525457	ed38ce4e-4b96-494c-a4b0-1ae6e4ef64c11	'8B0:>2 - 56784-1-22-27	2022-2027	∟§→▶ ▾(§↔↑&▶-↨↑∟↔▶	311001	1
10	14.33	56784	029126525457	a847362b-2110-475f-abc4-97cdc3e4839d1	<2 - 56784 - 1-1-22-27	2022-2027	&▶ §↨↑&▶ ↨▶ ↨*↔▲	311010	10
11	17.28	56784	030126525457	a847362b-2110-475f-abc4-97cdc3e4839d2	<2 - 56784 - 2-1-22-27	2022-2027	&▶ §↨↑&▶ ↨▶ ↨*↔▲	311010	10
12	20.23	56784	031126525457	99d354d4-a0ca-49d1-9de4-5b41116e3e941	<25 - 56784 - 1-1-22-27	2022-2027	!←*↔'▲‼←§¶	322001	36
13	20.66	56784	032126525457	99d354d4-a0ca-49d1-9de4-5b41116e3e942	<25 - 56784 - 2-1-22-27	2022-2027	!←*↔'▲‼←§¶	322001	36
14	16.17	73242	033126525457	213737df-c01e-452d-876e-5cf8f48b95921	<214 - 73242 - 1-1-22-27	2022-2027	∟§→▶ ▾(§↔↑&▶-↨↑∟↔▶	311001	1
15	13.23	73242	034126525457	213737df-c01e-452d-876e-5cf8f48b95922	<214 - 73242 - 2-1-22-27	2022-2027	∟§→▶ ▾(§↔↑&▶-↨↑∟↔▶	311001	1
16	24.18	56784	010126525457	ae3c7a3c-1f05-47a9-b17d-1f1d41ee569b1	"NBN=0 - 56784-1-22-27	2022-2027	&▶ §↨↑&▶ ↨▶ ↨*↔▲	311010	10
17	9.52	56784	013126525457	a429be91-a471-4f90-99e2-5506427d65a41	▾>?>20 - 56784-1-22-27	2022-2027	∟§→▶ ▾(§↔↑&▶-↨↑∟↔▶	311001	1
18	18.50	56784	014126525457	cf5cd85d-0e55-40d3-a1c1-d31ecdb61d851	"5EA8< 159 1 - 56784-1-22-27	2022-2027	∟§→▶ ▾(§↔↑&▶-↨↑∟↔▶	311001	1
19	19.02	56784	015126525457	0d8829af-572e-40fe-b6e8-1f891ce0b8ba1	"5EA8< 159 3 - 56784-1-22-27	2022-2027	∟§→▶ ▾(§↔↑&▶-↨↑∟↔▶	311001	1
20	25.69	73242	037126525457	8bc651e2-a15a-4ee9-8478-5f9ab69c260e2	<216 - 73242-1-22-27	2022-2027	∟§→▶ ▾(§↔↑&▶-↨↑∟↔▶	311001	1
21	25.37	73242	038126525457	8bc651e2-a15a-4ee9-8478-5f9ab69c260e3	<216 - 73242-1-22-27	2022-2027	∟§→▶ ▾(§↔↑&▶-↨↑∟↔▶	311001	1
22	11.99	73242	017126525457	d702114f-e3a3-499e-9ece-b0b9e2a11ff81	!" !525@=>B> - 73242-1-22-27	2022-2027	∟§→▶ ▾(§↔↑&▶-↨↑∟↔▶	311001	1
23	16.92	73242	021126525457	77cc193d-e0e4-4455-9c72-15d3ec2270691	<15 - 73242-1-22-27	2022-2027	∟§→▶ ▾(§↔↑&▶-↨↑∟↔▶	311001	1
24	21.79	73242	023126525457	b99b1428-a1cc-4601-b3fc-3195b0b5f13e1	<213 - 73242 - 1-1-22-27	2022-2027	∟§→▶ ▾(§↔↑&▶-↨↑∟↔▶	311001	1
25	21.77	73242	024126525457	b99b1428-a1cc-4601-b3fc-3195b0b5f13e2	<213 - 73242 - 2-1-22-27	2022-2027	∟§→▶ ▾(§↔↑&▶-↨↑∟↔▶	311001	1
26	16.00	73242	003126525457	4f5526df-a5ee-47c9-82a4-3e6e4a5aeffa2	<217 A525@ - 73242 - 2-1-22-27	2022-2027	!←*↔'▲‼←§¶	322001	36
27	21.84	73242	006126525457	e2235a8a-9edf-44d6-a753-4fcac63ea7711	‼∟ <>38;8B5 - 73242-1-22-27	2022-2027	!←*↔'▲‼←§¶	322001	36
28	16.96	73242	007126525457	bc619f80-20b3-410d-a71f-e8cfccd171191	▶7<0:0 2 - 73242-1-22-27	2022-2027	‼▶% ↨▶ ↨*↔▲ - ↨↑∟§↔	312004	22
29	18.59	73242	011126525457	1d3d7713-8fbe-49f2-baaf-e04d0a2605f21	▶7<0:0 1 - 73242 - 1-1-22-27	2022-2027	‼▶% ↨▶ ↨*↔▲ - ↨↑∟§↔	312004	22
30	9.83	73242	012126525457	1d3d7713-8fbe-49f2-baaf-e04d0a2605f22	▶7<0:0 1 - 73242 - 2-1-22-27	2022-2027	‼▶% ↨▶ ↨*↔▲ - ↨↑∟§↔	312004	22
31	25.63	73242	036126525457	8bc651e2-a15a-4ee9-8478-5f9ab69c260e1	<216 - 73242-1-22-27	2022-2027	∟§→▶ ▾(§↔↑&▶-↨↑∟↔▶	311001	1

Figure 3

Project participant response	Date: 12/05/2026
The provided data originates from the previously submitted shapefiles. Following the VVB observations GIS data was updated.	
Documentation provided by project participant	
Updated GIS Data (GeoJSON, CSV and EXCEL Reference) are provided in folder VER-CL 02.2	
VVB assessment	Date: 27/05/2026

The PP has provided several GeoJSON, csv and excel files as reference to the VVB. However, the VVB has made the following observations:

(i)The GeoJSON attribute table which has been sent to the VVB in the excel file format has its contents in its entirety written in Bulgarian. Additionally, the Coordinate column present in the GeoJSON attribute table is found to be entirely empty. A screenshot of the same has been showcased below:



calculated	officialId	EKATTE	BZS_ID	PRC_UIN	campaign	CROPNAME	CROPCODE	cultivated	layer	Coordinate
calculated	Площ на клетката в хектари Area of the cell in hectares.									
officialId	ЕРП-ИСАКО2 Идентификационен номер на клетка ERP-ISACO2 cell identification number.									
EKATTE	ЕКАТТЕ (Единен класификатор на административно-териториалните и териториалните единици) е основната система от кодове за идентификация на населените места, областите и общините в България. Поддържа се от НСИ (Национален статистически институт) и МРРБ. Всеки обект има уникален 5-цифрен код. ECATTE (Uniform Classifier of Administrative-Territorial and Territorial Units) is the main coding system used to identify settlements, districts, and municipalities in Bulgaria. It is maintained by the NSI (National Statistical Institute) and the MRDPW (Ministry of Regional Development and Public Works). Each entity has a unique 5-digit code									
BZS_ID	Идентификационен номер на клетка и/или друг служебен код, предоставен от участник в проекта във входящ файл и/или идентификатор на блок на земеделско стопанство от СИЗП към ДФЗ. Cell identification number and/or other service code provided by a project participant in an input file and/or identifier of an agricultural block from the LPIS (Land Parcel Identification System) of the State Fund Agriculture.									
PRC_UIN	Уникален номер, предоставен от клиента, и/или служебен код, съпътстващ файла. Unique number provided by the client and/or service code accompanying the file.									
campaign	Срок на договора за участие в проекта. Project participation contract term.									
CROPNAME	Наименование на култура. Crop name.									
CROPCODE	Вътрешен код към номенклатура „Култури". Internal code for the "Crops" nomenclature.									
cultivated	Служебно поле, съдържащо идентификатор на номенклатурата с култури. Използва се за входни данни. Service field containing the identifier of the crop nomenclature. Used for input data.									
layer	Име на файл/File name									
Coordinate	Географски координати за всеки полигон. EN: Geographic coordinates for each polygon.									

GeoJSON attribute table

(ii)Upon inspecting the attribute table of the "ECOSYST-DAB" linestring GeoJSON file, the VVB has made the following observations:

(a)The column attribute "Plot name" comprises of several question marks with dashes followed by the code 2421. The PP is requested to correct the same as the Plot name has to be alphabetical not numerical or conventially symbolic.

(b)Under the column attribute named "City", the PP has mentioned PLOVDIV as well as DABENE. The PP must segregate the City names and Village Names and not keep them under the same attribute column of City.

(c)There is a "Contract Status" column attribute in the provided "ECOSYST-DAB" linestring GeoJSON file. It comprises of two terms: K1 and K2. The PP must provide complete clarity to the VVB regarding what these two terms essentially represent.

NOTE: The PP needs to note that the above observations cited are for "ECOSYST-DAB" only. The PP needs to make the necessary corrections, updations and corrections for the other GeoJSON files as well.

(iii)Additionally, the PP must explain with complete depth and clarity as to what each of these GeoJSON, CSV and Excel files really and truly represent.

A screenshot indicating the same is showcased below:

QGIS_South_linestring_MD1_ECOSYST-DAB-STO_K1-K2_12.05.26 — QGIS_South_linestring_MD1_ECOSYST-DAB-STO_K1-K2_12 — Features Total: 16810, Filtered: 16810, Selected: 0

	Order	latitude	longitude	ERP-ID cell	Client	Crop	Plot name	Plot area (ha)	Contract status	Sampling protocol Date	Campaign	EKATTE	City
1	1	42.5769913951...	24.7840720965...	002125109239	ECOSYST AGRO...	ALFALFA	??????? - ??????? ?? - 24241	1.47ha	K1	2/21/2024	2022-2027	24241	PLOVDIV//Village DABENE
2	2	42.5769845951...	24.7840884965...	002125109239	ECOSYST AGRO...	ALFALFA	??????? - ??????? ?? - 24241	1.47ha	K1	2/21/2024	2022-2027	24241	PLOVDIV//Village DABENE
3	3	42.5769836951...	24.7841082965...	002125109239	ECOSYST AGRO...	ALFALFA	??????? - ??????? ?? - 24241	1.47ha	K1	2/21/2024	2022-2027	24241	PLOVDIV//Village DABENE
4	4	42.5769727951...	24.7841222965...	002125109239	ECOSYST AGRO...	ALFALFA	??????? - ??????? ?? - 24241	1.47ha	K1	2/21/2024	2022-2027	24241	PLOVDIV//Village DABENE
5	5	42.5769730951...	24.7841016965...	002125109239	ECOSYST AGRO...	ALFALFA	??????? - ??????? ?? - 24241	1.47ha	K1	2/21/2024	2022-2027	24241	PLOVDIV//Village DABENE
6	6	42.5769906951...	24.7840854965...	002125109239	ECOSYST AGRO...	ALFALFA	??????? - ??????? ?? - 24241	1.47ha	K1	2/21/2024	2022-2027	24241	PLOVDIV//Village DABENE
7	7	42.5770221951...	24.7840728965...	002125109239	ECOSYST AGRO...	ALFALFA	??????? - ??????? ?? - 24241	1.47ha	K1	2/21/2024	2022-2027	24241	PLOVDIV//Village DABENE
8	8	42.5770736951...	24.7840448965...	002125109239	ECOSYST AGRO...	ALFALFA	??????? - ??????? ?? - 24241	1.47ha	K1	2/21/2024	2022-2027	24241	PLOVDIV//Village DABENE
9	9	42.5771261951...	24.7840186965...	002125109239	ECOSYST AGRO...	ALFALFA	??????? - ??????? ?? - 24241	1.47ha	K1	2/21/2024	2022-2027	24241	PLOVDIV//Village DABENE
10	10	42.5771774951...	24.7839926965...	002125109239	ECOSYST AGRO...	ALFALFA	??????? - ??????? ?? - 24241	1.47ha	K1	2/21/2024	2022-2027	24241	PLOVDIV//Village DABENE
11	11	42.5772258951...	24.7839685965...	002125109239	ECOSYST AGRO...	ALFALFA	??????? - ??????? ?? - 24241	1.47ha	K1	2/21/2024	2022-2027	24241	PLOVDIV//Village DABENE
12	12	42.5772681951...	24.7839502965...	002125109239	ECOSYST AGRO...	ALFALFA	??????? - ??????? ?? - 24241	1.47ha	K1	2/21/2024	2022-2027	24241	PLOVDIV//Village DABENE
13	13	42.5772931951...	24.7839411965...	002125109239	ECOSYST AGRO...	ALFALFA	??????? - ??????? ?? - 24241	1.47ha	K1	2/21/2024	2022-2027	24241	PLOVDIV//Village DABENE
14	14	42.5772785951...	24.7839572965...	002125109239	ECOSYST AGRO...	ALFALFA	??????? - ??????? ?? - 24241	1.47ha	K1	2/21/2024	2022-2027	24241	PLOVDIV//Village DABENE
15	15	42.5772656951...	24.7839660965...	002125109239	ECOSYST AGRO...	ALFALFA	??????? - ??????? ?? - 24241	1.47ha	K1	2/21/2024	2022-2027	24241	PLOVDIV//Village DABENE
16	16	42.5772954951...	24.7839532965...	002125109239	ECOSYST AGRO...	ALFALFA	??????? - ??????? ?? - 24241	1.47ha	K1	2/21/2024	2022-2027	24241	PLOVDIV//Village DABENE
17	17	42.5773244951...	24.7839372965...	002125109239	ECOSYST AGRO...	ALFALFA	??????? - ??????? ?? - 24241	1.47ha	K1	2/21/2024	2022-2027	24241	PLOVDIV//Village DABENE
18	18	42.5773712951...	24.7839126965...	002125109239	ECOSYST AGRO...	ALFALFA	??????? - ??????? ?? - 24241	1.47ha	K1	2/21/2024	2022-2027	24241	PLOVDIV//Village DABENE
19	19	42.5774216951...	24.7838815965...	002125109239	ECOSYST AGRO...	ALFALFA	??????? - ??????? ?? - 24241	1.47ha	K1	2/21/2024	2022-2027	24241	PLOVDIV//Village DABENE
20	20	42.5774685951...	24.7838511965...	002125109239	ECOSYST AGRO...	ALFALFA	??????? - ??????? ?? - 24241	1.47ha	K1	2/21/2024	2022-2027	24241	PLOVDIV//Village DABENE
21	21	42.5775076951...	24.7838262965...	002125109239	ECOSYST AGRO...	ALFALFA	??????? - ??????? ?? - 24241	1.47ha	K1	2/21/2024	2022-2027	24241	PLOVDIV//Village DABENE
22	22	42.5775300951...	24.7838112965...	002125109239	ECOSYST AGRO...	ALFALFA	??????? - ??????? ?? - 24241	1.47ha	K1	2/21/2024	2022-2027	24241	PLOVDIV//Village DABENE
23	23	42.5775123951...	24.7838032965...	002125109239	ECOSYST AGRO...	ALFALFA	??????? - ??????? ?? - 24241	1.47ha	K1	2/21/2024	2022-2027	24241	PLOVDIV//Village DABENE
24	24	42.5775337951...	24.7837885965...	002125109239	ECOSYST AGRO...	ALFALFA	??????? - ??????? ?? - 24241	1.47ha	K1	2/21/2024	2022-2027	24241	PLOVDIV//Village DABENE
25	25	42.5775580951...	24.7837734965...	002125109239	ECOSYST AGRO...	ALFALFA	??????? - ??????? ?? - 24241	1.47ha	K1	2/21/2024	2022-2027	24241	PLOVDIV//Village DABENE
26	26	42.5775835951...	24.7837555965...	002125109239	ECOSYST AGRO...	ALFALFA	??????? - ??????? ?? - 24241	1.47ha	K1	2/21/2024	2022-2027	24241	PLOVDIV//Village DABENE
27	27	42.5776082951...	24.7837393965...	002125109239	ECOSYST AGRO...	ALFALFA	??????? - ??????? ?? - 24241	1.47ha	K1	2/21/2024	2022-2027	24241	PLOVDIV//Village DABENE
28	28	42.5776313951...	24.7837235965...	002125109239	ECOSYST AGRO...	ALFALFA	??????? - ??????? ?? - 24241	1.47ha	K1	2/21/2024	2022-2027	24241	PLOVDIV//Village DABENE
29	29	42.5776563951...	24.7837005965...	002125109239	ECOSYST AGRO...	ALFALFA	??????? - ??????? ?? - 24241	1.47ha	K1	2/21/2024	2022-2027	24241	PLOVDIV//Village DABENE
30	30	42.5776832951...	24.7836977965...	002125109239	ECOSYST AGRO...	ALFALFA	??????? - ??????? ?? - 24241	1.47ha	K1	2/21/2024	2022-2027	24241	PLOVDIV//Village DABENE
31	31	42.5777054951...	24.7837151965...	002125109239	ECOSYST AGRO...	ALFALFA	??????? - ??????? ?? - 24241	1.47ha	K1	2/21/2024	2022-2027	24241	PLOVDIV//Village DABENE

Until the above pointers continue to stand OPEN, CAR#11 continues to stand OPEN.

Project participant response	Date : 15/06/2026

(i) File GeoJSON attribute table.xslx represent General GeoJSON attribute table, with explanation of the attributes consisting in each GeoJSON file. It is not a data file, rather it is a legend of the attributes in each GeoJSON files, as they are the same. VVB is kindly requested to review the file again, as it is bilingual. Beneath each Bulgarian texts (rows 4 to 14) there is a corresponding English text.

(ii) (a) The plot name in column attribute "Plot name" is not symbolic- it is written in Bulgarian. Plot names are entered into ERP ISACO2 exactly as submitted by the farmer to help them identify their areas involved in the project.

(ii) (b) This data is exported from ERP ISACO2. The column names and contents are programmed in this configuration. In the "City" attribute column, "Plovdiv" corresponds to the region, and "Dabene" to the village. The column is programmed to include both the region and the city/village together to clearly indicate in which region the city/village is located, since in Bulgaria there are cities/villages with the same names in several regions. The number in the EKATTE column corresponds to the city/village where the project areas are located (Dabene in that case).

(ii) (c) The "Contract Status" column attribute refers to the period covered by the contract / sampling period and can consist the following:
"Base" refers to first sampling;
"K1" refers to the first control sampling
"K2" refers to the second control sampling

(iii) GIS Data provided in folder VER-CL 02.2:
GIS Data (GeoJSON, CSV and EXCEL Reference) project boundaries
GIS Data (GeoJSON, CSV and EXCEL Reference) for each sampling event for each farm

Corrected GIS Data provided with this round in folder VER-CAR 13, subfolder QGIS_19.06.2026:
GIS Data (GeoJSON, CSV and EXCEL Reference) all farms polygons,
GIS Data (GeoJSON and CSV) for each farm separately,

Documentation provided by project participant

(iii) Corrected files are provided in folder VER-CAR 13, subfolder QGIS_19.06.2026, files:

GIS Data (GeoJSON, CSV and EXCEL Reference) all farms polygons:
South_Carbonsafe_polygon_farm_18.06.2026.geojson
South_Carbonsafe_polygon_farm_18.06.2026.csv
South_Carbonsafe_polygon_farm_19.06.2026_audit.xslx

GIS Data (GeoJSON and CSV) for each farm separately:
layer_K1_SORTOVI SEMENA-BURGAS_26.03.13_8.csv
layer_K1_SORTOVI SEMENA-BURGAS_26.03.13_8.geojson
layer_K1-AGRARIKA 2022_26.03.13_24.csv
layer_K1-AGRARIKA 2022_26.03.13_24.geojson
layer_K1-AGRIINK_26.03.13_20.csv
layer_K1-AGRIINK_26.03.13_20.geojson
layer_K1-AGROLAND 7_26.03.13_14.csv
layer_K1-AGROLAND 7_26.03.13_14.geojson
layer_K1-AGROTERRA_26.03.13_28.csv
layer_K1-AGROTERRA_26.03.13_28.geojson
layer_K1-AGROTREYD_26.03.13_25.csv
layer_K1-AGROTREYD_26.03.13_25.geojson
layer_K1-ET AGROINS-DIMKA MARINOVA_26.03.13_29.csv
layer_K1-ET AGROINS-DIMKA MARINOVA_26.03.13_29.geojson
layer_K1-ET STOZHER - STOYAN STOYANOV_26.03.13_34.csv
layer_K1-ET STOZHER - STOYAN STOYANOV_26.03.13_34.geojson
layer_K1-INSEKTA-2000_26.03.13_19.csv
layer_K1-INSEKTA-2000_26.03.13_19.geojson
layer_K1-KRIS-MARI-2008_26.03.13_21.csv
layer_K1-KRIS-MARI-2008_26.03.13_21.geojson
layer_K1-KURTEV GRUP_26.03.13_34.csv
layer_K1-KURTEV GRUP_26.03.13_34.geojson
layer_K1-PROIZVODITEL YOTIN_26.03.13_9.csv
layer_K1-PROIZVODITEL YOTIN_26.03.13_9.geojson
layer_K1-RUSALOV_26.03.13_31.csv
layer_K1-RUSALOV_26.03.13_31.geojson
layer_K1-VUKI_26.03.13_42.csv
layer_K1-VUKI_26.03.13_42.geojson
layer_K1-ZKPU MAGLEN_26.03.13_26.csv
layer_K1-ZKPU MAGLEN_26.03.13_26.geojson
layer_K1-ZP BORIS EMILOV YOTIN_26.03.13_24.csv
layer_K1-ZP BORIS EMILOV YOTIN_26.03.13_24.geojson
layer_K2-DABENSKA ETERICHNA COMPANIA_26.03.13_4.csv
layer_K2-DABENSKA ETERICHNA COMPANIA_26.03.13_4.geojson
layer_K2-ECOSYST AGRO_26.03.13_26.csv
layer_K2-ECOSYST AGRO_26.03.13_26.geojson
layer_K2-STOITCEV AGRO_26.03.13_7.csv
layer_K2-STOITCEV AGRO_26.03.13_7.geojson
layer_K2-ZP NASTYA STOYANOVA YOTINA_26.03.13_6.csv
layer_K2-ZP NASTYA STOYANOVA YOTINA_26.03.13_6.geojson

Corrected files:
QGIS_South_linestring_MD1_ECOSYST-DAB-STO_K1-K2_15.06.2026.csv
QGIS_South_linestring_MD1_ECOSYST-DAB-STO_K1-K2_15.06.2026.geojson

GIS Data (GeoJSON, CSV and EXCEL Reference) with project boundaries is provided in folder VER-CL 02.2, files:

South_Carbonsafe_project_bounderes_13.05.2026-1.csv *South_Carbonsafe_project_bounderes_13.05.2026-1.xslx* *South_Carbonsafe_project_bounderes_13.05.2026-1.geojson* *GIS Data (GeoJSON, CSV and EXCEL Reference) for each sampling event for each farm is provided in folder VER-CL 02.2, files:* *South_farm_poligon_linestring_MD1_15.05.26_audit.xslx* *QGIS-South_linestring_MD1_AGRARIKA 2022_BASE-K1_12.05.26.csv* *QGIS-South_linestring_AGRARICA 2022_BASE-K1_12.05.2026.geojson* *QGIS_South_linestring_MD1_AGRIINK_BASE-K1_12.05.26.csv* *QGIS_South_linestring_MD1_AGRIINK_BASE-K1_12.05.26.geojson* *QGIS_South_linestring_MD1_AGROLAND 7_BASE-K1_12.05.26.csv* *QGIS_South_linestring_MD1_AGROLAND 7_BASE-K1_12.05.26.geojson* *QGIS_South_linestring_MD1 AGROTERRA BASE-K1_12.05.2026.geojson* *QGIS_South_linestring_MD1_AGROTERRA_BASE-K1_12.05.26.csv* *QGIS_South_linestring_MD1_AGROTREYD_BASE-K1_12.05.26.csv* *QGIS_South_linestring_MD1_AGROTREYD_BASE-K1_12.05.26.geojson* *QGIS_South_linestring_MD1_ET AGROINS_BASE-K1_12.05.26.csv* *QGIS_South_linestring_MD1_ET AGROINS_BASE-K1_12.05.26.geojson* *QGIS_South_linestring_MD1_ET STOZHER_BASE-K1_12.05.26.csv* *QGIS_South_linestring_MD1_ET STOZHER_BASE-K1_12.05.26.geojson* *QGIS_South_linestring_MD1_INSEKTA-2000_BASE-K1_12.05.26.csv* *QGIS_South_linestring_MD1_INSEKTA-2000_BASE-K1_12.05.26.geojson* *QGIS_South_linestring_MD1_KRIS-MARI_BASE-K1_12.05.26.csv* *QGIS_South_linestring_MD1_KRIS-MARI_BASE-K1_12.05.26.geojson* *QGIS_South_linestring_MD1_KURTEV GRUP_BASE-K1_12.05.26.csv* *QGIS_South_linestring_MD1_KURTEV GRUP_BASE-K1_12.05.26.geojson* *QGIS_South_linestring_MD1_PROIZV. YOTIN_K1-K2_12.05.26.csv* *QGIS_South_linestring_MD1_PROIZV. YOTIN_K1-K2_12.05.26.geojson* *QGIS_South_linestring_MD1_RUSALOV_BASE-K1_12.05.26.csv* *QGIS_South_linestring_MD1_RUSALOV_BASE-K1_12.05.26.geojson* *QGIS_South_linestring_MD1_SORTOVI SEMENA_BASE-K1_12.05.26.csv* *QGIS_South_linestring_MD1_SORTOVI SEMENA_BASE-K1_12.05.26.geojson* *QGIS_South_linestring_MD1_VUKI_BASE-K1_12.05.26.csv* *QGIS_South_linestring_MD1_VUKI_BASE-K1_12.05.26.geojson* *QGIS_South_linestring_MD1_ZKPU MAGLEN_BASE-K1_12.05.26.csv* *QGIS_South_linestring_MD1_ZKPU MAGLEN_BASE-K1_12.05.26.geojson* *QGIS_South_linestring_MD1_ZP B. YOTIN_K1-K2_12.05.26.csv* *QGIS_South_linestring_MD1_ZP B. YOTIN_K1-K2_12.05.26.geojson* *QGIS_South_linestring_MD1_ZP N. YOTINA_BASE-K1_12.05.26.csv* *QGIS_South_linestring_MD1_ZP N. YOTINA_K1-K2_12.05.26.geojson* *General GeoJSON attribute table, consisting explanation of attributes in each GeoJSON file* *GeoJSON attribute table.xslx*

VVB assessment	**Date:** 25/06/2026
The PP has incorporated the necessary changes and updates as requested by the VVB and provided the revised geospatial files, csv files and excel files to the VVB for assessment. Hence, **CAR#11 stands CLOSED now.**	

CAR ID	12	Section no.		Date: 12/02/2026
Description of CAR				

(i)There are subtle differences observed in the Calculated Areas in QGIS as well as the Areas (in hectares(ha)) which are present in the MR. The same has been documented below:

Sl. No	Farm Name	Calculated Area (in hectares(ha) in QGIS) using $area	Area (in hectares(ha)) as per the MR
1	SORTOVI SEMENA-BURGAS OOD_S	201 ha	201.28 ha
2	VUKI OOD_S	838 ha	838.17 ha
3	RUSALOV OOD_S	584 ha	581.76 ha
4	INSEKTA-2000 OOD_S	340 ha	339.75 ha
5	ET AGROINS-DIMKA MARINOVA_S	593 ha	591.44 ha
6	AGROTREYD EOOD_S	403 ha	405.81 ha
7	KURTEV GRUP OOD_BG 21_S	704 ha	702.02 ha
8	ZP NASTYA STOYANOVA YOTINA_S	47 ha	47.26 ha
9	ZP_BORIS EMILOV YOTIN_S	226 ha	229.67 ha
10	KRIS-MARI-2008 OOD_S	488 ha	486.79 ha
11	AGROLAND 7 EOOD_S	330 ha	327.22 ha
12	AGROTERRA EOOD_S	651 ha	645.74 ha
13	EKOSIST_S	93 ha	Shown as part of a Group Farm
14	STOITSEV_S	61 ha	Shown as part of a Group Farm
15	DABENSKA_S	29 ha	Shown as part of a Group Farm

16	AGRARIKA 2022 EOOD_S	557 ha	553.67 ha
17	AGRIINK EOOD_S	479 ha	477.45 ha
18	PROIZVODITEL YOTIN EOOD_S	92 ha	90,82 ha
19	ZKPU MAGLEN_S	539 ha	542.89 ha
20	PPK NACHALO 93_S	220 ha	219.99 ha
21	ET STOZHER-STOYAN STOYANOV_S	804 ha	804.66 ha

NOTE: (a)The PP is requested to maintain consistent area values of all farms across all supporting documentation and physical evidence.

(b) On summing up the area (in hectares(ha)) values of all the calculated areas (in QGIS), the cumulative area comes out to be exactly 5,365 hectares(ha). Also, the PP is requested to provide this consolidated area of 5,365 hectares(ha) to the VVB for assessment.

Project participant response	Date: 12/05/2026
The area values in new GeoJSON files, MR and all supporting documentation are consistent. *A consolidated GeoJSON file is provided.*	
Documentation provided by project participant	
Updated GIS Data (GeoJSON, CSV and EXCEL Reference) are provided in folder VER-CL 02.2	
VVB assessment	Date: 27/05/2026
This finding is subject to closure only after CL#02, CAR#11 and CAR#13 has been sufficiently addressed and closed. Until then, CAR#12 continues to stand OPEN.	
Project participant response	Date : 15/06/2026
Please see response provided to CL 02, CAR 11 and CAR 13	
Documentation provided by project participant	
VVB assessment	**Date:** 26/06/2026
Since the closure of this finding is dependent on the closure of CL#02, CAR#11 and CAR#13 and since these findings have been sufficiently addressed and closed, **CAR#12 stands CLOSED now.**	

CAR ID	13	Section no.		Date: 12/02/2026
Description of CAR				

The following Topological Errors were found to occur in the provided shapefiles:
Case 1: VUKI OOD_S (Invalid Geometry)

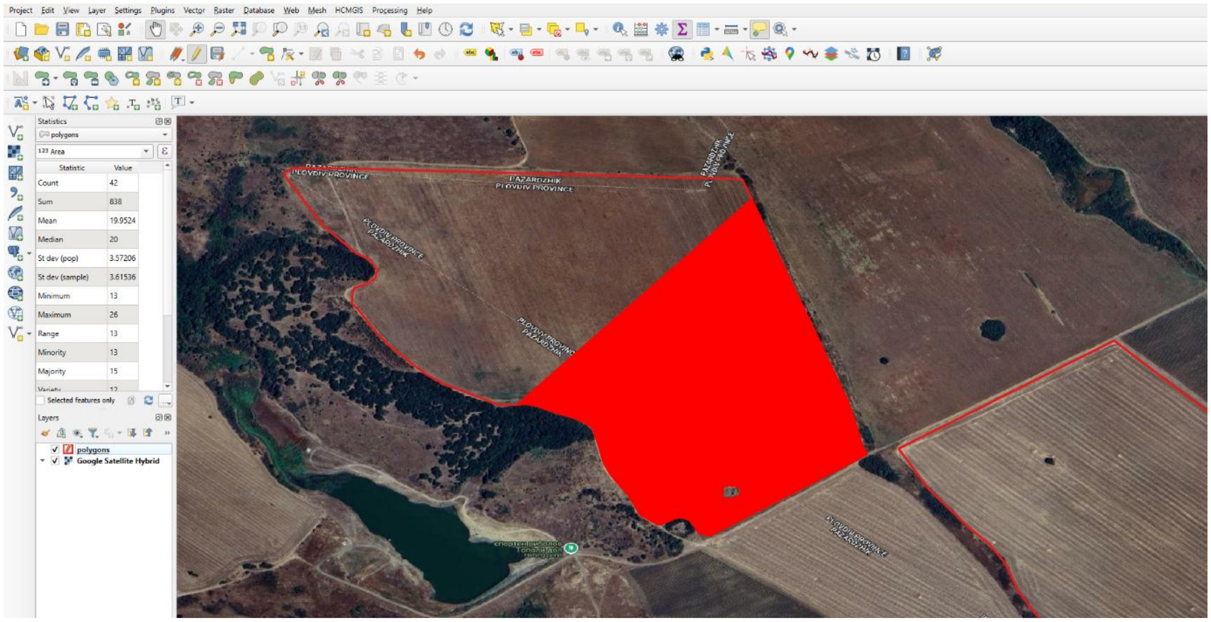


Figure 1

Case 2: RUSALOV OOD_S

(i)Overlaps

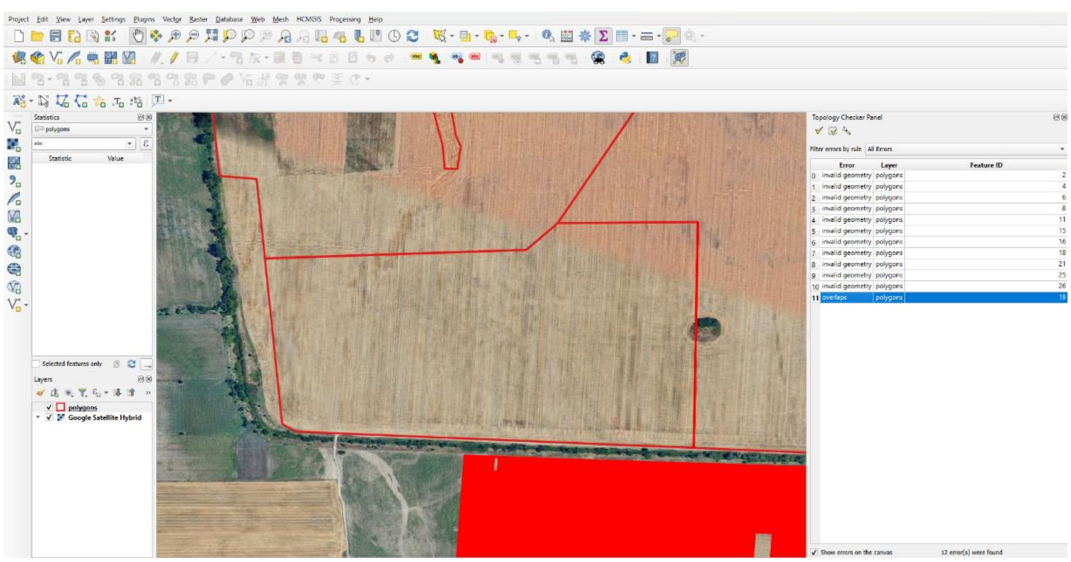


Figure 2

(ii)Invalid Geometry

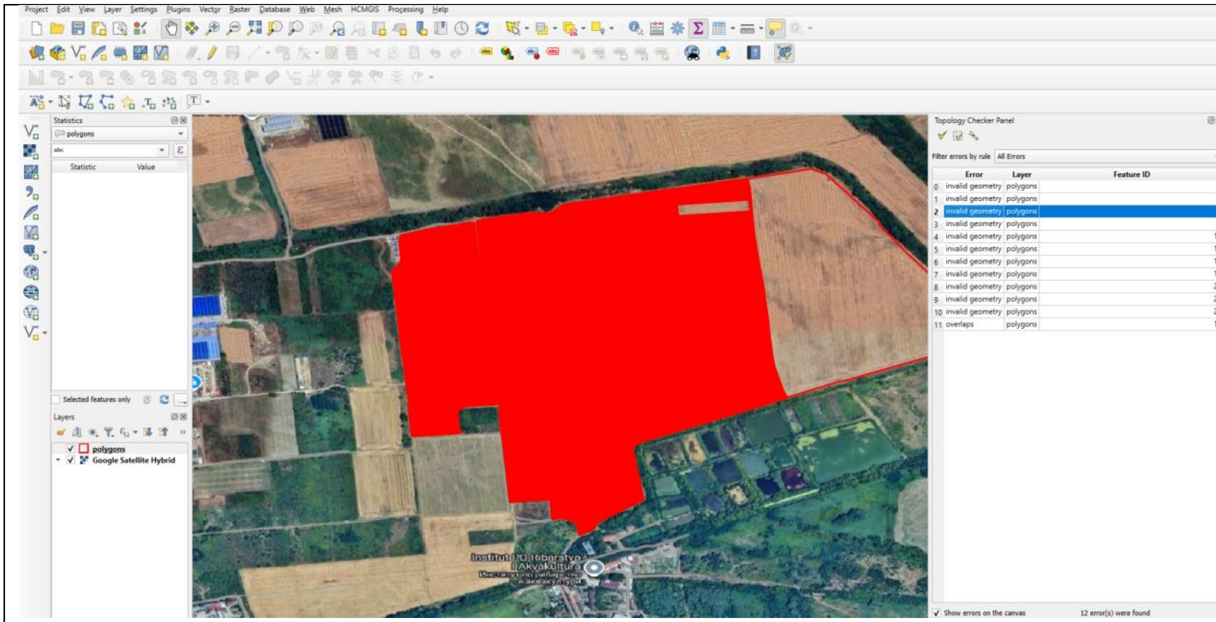


Figure 3

NOTE: The above are only sample screenshots of the areas where Topological Errors were found to occur. The PP is requested to correct all the Topological Errors found to occur across all the Farm Name Shapefiles.

Project participant response	Date: 12/05/2026
Topological Errors are corrected.	
Documentation provided by project participant	
Updated GIS Data (GeoJSON, CSV and EXCEL Reference) are provided in folder VER-CL 02.2	
VVB assessment	Date: 27/05/2026

(i)When the VVB inspected the linestring “ECOSYST-DAB” GeoJSON file, the VVB found a “Duplicate Geometry” Topological Error. A screenshot of the same has been showcased below:

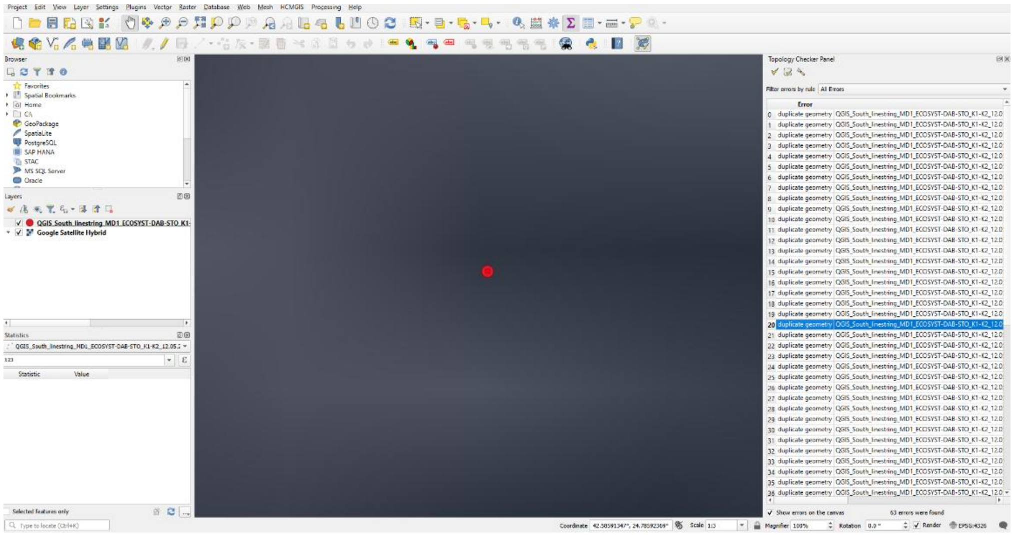


Figure 1

(ii)When the VVB inspected the “layer_K1_SORTOVI_SEMENA-BURGAS” GeoJSON file, the VVB observed that the *“Gaps”* Topological Error still prevails in the updated GeoJSON files sent to the VVB by the PP for assessment.

(iii)Additionally, the provided geojson files do not comprise of any Geographic Coordinates (Latitude, Longitude) values.

(iv)Additionally, the VVB observed the prevalence of Non-Eligible Areas in the provided and updated GeoJSON Files. Sample screenshots of the same have been showcased below:

Case 1: layer_K2-ECOSYST GeoJSON File

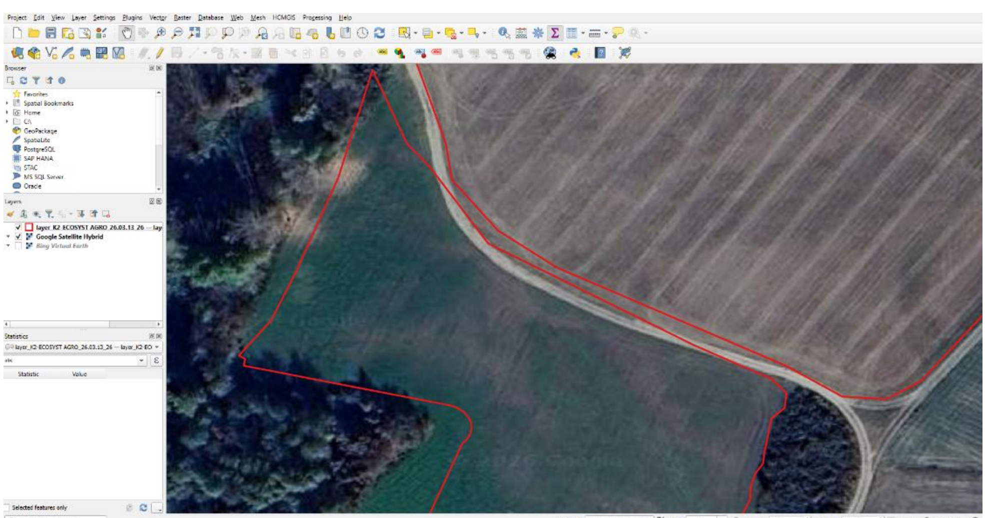


Figure 1: Presence of Roads

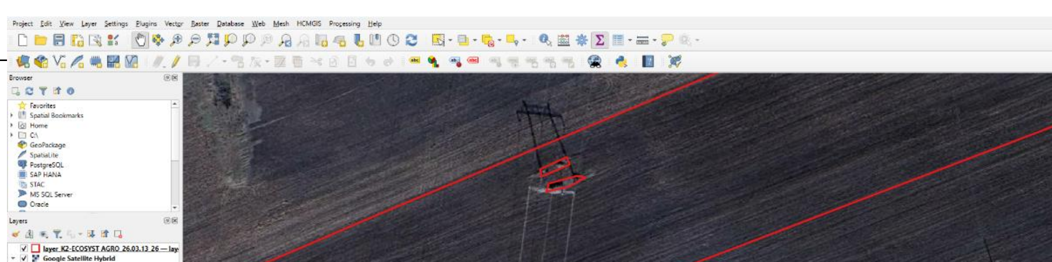


Figure 2: Presence of certain portions of Electrical Transmission Lines

Case 2: layer_K1-KRIS MARI-2008

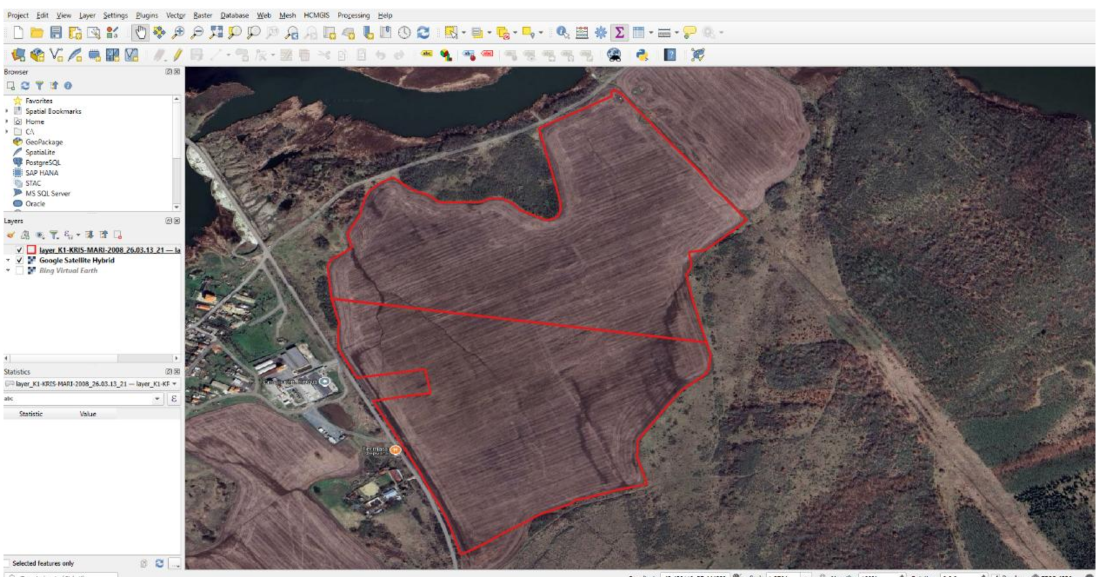


Figure 3: Water Seepage/Runoff visible in the delineated polygon above

NOTE: (i)The PP needs to note that the above screenshots are sample screenshots of representation of where Topological Errors were observed for some of the Farms. The PP must remove these "Gaps" Topological Errors and incorporate the Geographic Coordinates (Latitude, Longitude) values across all the provided GeoJSON files.

(ii)Additionally, the PP needs to note that the Non-Eligible Areas identified above are sample representations of where the Non-Eligible Areas were identified for some of these identified GeoJSON Files. The PP needs to ensure that all the Non-Eligible Areas are removed from the provided GeoJSON Files to the VVB.
(iii)Additionally, the PP must provide a detailed explanation regarding the causes/drivers of the water seepage/runoff identified above.

Until then, CAR#13 continues to stand OPEN.

Project participant response	Date : 22/06/2026

(i)The check determined that this was a technical error generated by the software. The error has been corrected.

(ii)The reported "errors" represent internal gaps (holes in the polygons). These cuts were made in accordance with finding CAR 14 (round 1 of the verification) and were technically correct using the Add Ring tool. Their purpose is to exclude from the total area of the parcels all ineligible areas located within them, such as:
** Roads and road infrastructure*
** Electric poles and easements*
** Individual trees or groups of trees (non-wood vegetation), etc.*

Please note the following regarding the activation of automatic checks:
Since these excluded objects are legitimate geographical exceptions, the automatic "Must Not Have Gaps" rule in the Topology Checker software incorrectly classifies them as geometry defects.

We kindly ask that, during the subsequent verification of the corrected file, you disable the requirement to check for gaps or mark the internal holes as permissible exceptions. The only topological requirement that should remain active is the absence of overlaps between adjacent polygons ("Must Not Overlap")

(iii) Geographic Coordinates (Latitude, Longitude) values are added in every GeoJSON file.

(iv) The marked infrastructure consists of overhead power lines. The cables are located entirely in the air; they have no physical presence on the ground, and the land beneath them can be cultivated without hindrance.
The only physical footprint on the soil is that of the utility poles themselves. Their areas (foundations) have already been officially excluded from the project's total area. For this reason, the complete clearing of the power line's right-of-way is technically unjustified.

Regarding the identified areas with potential water seepage/runoff (Figure 3), we would like to provide the following detailed explanation of the factors determining the visual characteristics of the terrain:

1)Hydrological and topographical characteristics: The observed areas coincide with the lowest topographical points of the terrain. In these areas, natural water runoff and temporary accumulation of surface water occur as a result of heavy rainfall, after which the water drains away naturally. These processes are temporary and are not associated with permanent waterlogging or the emergence of shallow groundwater that would be visible in satellite imagery.

2)Soil Characteristics and Erosion: The visual differences in the terrain (color nuances and texture in the satellite images) are due to the specific soil type in these low areas, as well as to natural soil erosion processes.

3)Status of the Areas and Eligibility: All areas covered by the project are included in the official land-use system and fall entirely within the Eligible Layer for Support (Cultivation) of the Land Parcel Identification System (LPIS). All actual and permanent wetlands that are not suitable for cultivation have been excluded from the LPIS system (as ineligible) in a timely manner. The fact that the areas are part of the eligible layer demonstrates that they are suitable for agricultural production and are maintained in good agricultural and environmental condition.

4)Project Contribution: Through their participation in this project, the relevant farms are actively contributing to the mitigation and reduction of wind and water erosion through proper crop cultivation and the implementation of sustainable practices on these lands.

All areas fall entirely within the Eligible Layer for Support (Cultivation) of the Land Parcel Identification System (LPIS). Ineligible areas from all submitted GeoJSON files have been removed.

As evidence of the legal and ecological status of the lands, shapefiles (Map of the Areas) with the Eligibility Layer for support under the Land Parcel Identification System (LPIS) are provided.

Note: The above corrections are duly reflected in the MR, Annexes and all project documentation.

Updated documents: PR0211-Annual_Periodic Report_v2, PR0205-ER calculation_SOC_v3.1, ER calculation_N2O_leakage_v1, SDG Tool, Monitoring Report, 1-MR-CS-BG-SOUTH_ANNEX I, 1-MR-CS-BG-SOUTH_ANNEX II, 1-MR-CS-BG-SOUTH_ANNEX III, 1-MR-CS-BG-SOUTH_ANNEX IV, 1-MR-CS-BG-SOUTH_ANNEX V
Documentation provided by project participant

(i) QGIS_South_linestring_MD1_ECOSYST-DAB-STO_K1-K2_15.06.2026.geojson

(ii), (iii), (iv) Corrected files are provided in folder VER-CAR 13, subfolder QGIS_19.06.2026, files:

GIS Data (GeoJSON, CSV and EXCEL Reference) all farms polygons:
South_Carbonsafe_polygon_farm_18.06.2026.geojson
South_Carbonsafe_polygon_farm_18.06.2026.csv
South_Carbonsafe_polygon_farm_19.06.2026_audit.xslx

GIS Data (GeoJSON and CSV) for each farm separately:
layer_K1_SORTOVI SEMENA-BURGAS_26.03.13_8.csv
layer_K1_SORTOVI SEMENA-BURGAS_26.03.13_8.geojson
layer_K1-AGRARIKA 2022_26.03.13_24.csv
layer_K1-AGRARIKA 2022_26.03.13_24.geojson
layer_K1-AGRIINK_26.03.13_20.csv
layer_K1-AGRIINK_26.03.13_20.geojson
layer_K1-AGROLAND 7_26.03.13_14.csv
layer_K1-AGROLAND 7_26.03.13_14.geojson
layer_K1-AGROTERRA_26.03.13_28.csv
layer_K1-AGROTERRA_26.03.13_28.geojson
layer_K1-AGROTREYD_26.03.13_25.csv
layer_K1-AGROTREYD_26.03.13_25.geojson
layer_K1-ET AGROINS-DIMKA MARINOVA_26.03.13_29.csv
layer_K1-ET AGROINS-DIMKA MARINOVA_26.03.13_29.geojson
layer_K1-ET STOZHER - STOYAN STOYANOV_26.03.13_34.csv
layer_K1-ET STOZHER - STOYAN STOYANOV_26.03.13_34.geojson
layer_K1-INSEKTA-2000_26.03.13_19.csv
layer_K1-INSEKTA-2000_26.03.13_19.geojson
layer_K1-KRIS-MARI-2008_26.03.13_21.csv
layer_K1-KRIS-MARI-2008_26.03.13_21.geojson
layer_K1-KURTEV GRUP_26.03.13_34.csv
layer_K1-KURTEV GRUP_26.03.13_34.geojson
layer_K1-PROIZVODITEL YOTIN_26.03.13_9.csv
layer_K1-PROIZVODITEL YOTIN_26.03.13_9.geojson
layer_K1-RUSALOV_26.03.13_31.csv
layer_K1-RUSALOV_26.03.13_31.geojson
layer_K1-VUKI_26.03.13_42.csv
layer_K1-VUKI_26.03.13_42.geojson
layer_K1-ZKPU MAGLEN_26.03.13_26.csv
layer_K1-ZKPU MAGLEN_26.03.13_26.geojson
layer_K1-ZP BORIS EMILOV YOTIN_26.03.13_24.csv
layer_K1-ZP BORIS EMILOV YOTIN_26.03.13_24.geojson
layer_K2-DABENSKA ETERICHNA COMPANIA_26.03.13_4.csv
layer_K2-DABENSKA ETERICHNA COMPANIA_26.03.13_4.geojson
layer_K2-ECOSYST AGRO_26.03.13_26.csv
layer_K2-ECOSYST AGRO_26.03.13_26.geojson
layer_K2-STOITCEV AGRO_26.03.13_7.csv
layer_K2-STOITCEV AGRO_26.03.13_7.geojson
layer_K2-ZP NASTYA STOYANOVA YOTINA_26.03.13_6.csv
layer_K2-ZP NASTYA STOYANOVA YOTINA_26.03.13_6.geojson

Shapefiles (Map of the Areas) with the Eligibility Layer for support under the Land Parcel Identification System (LPIS):
Physical_blocks_13032026_BGS.zip

Physical_blocks_13032026_JAM.zip *Physical_blocks_13032026_PDV.zip* *Physical_blocks_13032026_SFO.zip* *Updated documents:* *Folder PR0205_ER-N2O-Leakage_revision, files:* *S-25.04.15-PR0205-ER calculation_SOC_v3.1_KRIS-MARI_correction.pdf* *S-25.04.15-PR0205-ER calculation_SOC_v3.1_KRIS-MARI_correction.xslx* *S-25.04.15-PR0205-ER calculation_SOC_v3.1_ZKPU MAGLEN_correction.pdf* *S-25.04.15-PR0205-ER calculation_SOC_v3.1_ZKPU MAGLEN_correction.xslx* *S-25.04.22-PR0205-ER calculation_SOC_v3.1_VUKI_correction.pdf* *S-25.04.22-PR0205-ER calculation_SOC_v3.1_VUKI_correction.xslx* *S-25.04.25-PR0205-ER calculation_SOC_v3.1_ECOSYST-DABENSKA-STOITSEV_correction.pdf* *S-25.04.25-PR0205-ER calculation_SOC_v3.1_ECOSYST-DABENSKA-STOITSEV_correction.xslx* *S-25.04.25-PR0205-ER calculation_SOC_v3.1_ET AGROINS D. MARINOVA_correction.pdf* *S-25.04.25-PR0205-ER calculation_SOC_v3.1_ET AGROINS D. MARINOVA_correction.xslx* *S-25.04.25-PR0205-ER calculation_SOC_v3.1_SORTOVI SEMENA_correction.pdf* *S-25.04.25-PR0205-ER calculation_SOC_v3.1_SORTOVI SEMENA_correction.xslx* *S-25.04.29-PR0205-ER calculation_SOC_v3.1_KURTEV GRUP_correction.pdf* *S-25.04.29-PR0205-ER calculation_SOC_v3.1_KURTEV GRUP_correction.xslx* *S-25.06.04-PR0205-ER calculation_SOC_v3.1_PROIZ. YOTIN_correction.pdf* *S-25.06.04-PR0205-ER calculation_SOC_v3.1_PROIZ. YOTIN_correction.xslx* *S-25.06.04-PR0205-ER calculation_SOC_v3.1_ZP NASTYA YOTINA_correction.pdf* *S-25.06.04-PR0205-ER calculation_SOC_v3.1_ZP NASTYA YOTINA_correction.xslx* *S-25.06.09-PR0205-ER calculation_SOC_v3.1_ZP BORIS YOTIN_correction.xslx* *S-25.06.09-PR0205-ER calculation_SOC_v3.1_ZP BORIS YOTIN_correction.pdf* *S-25.06.10-PR0205-ER calculation_SOC_v3.1_AGRARIKA 2022_correction.pdf* *S-25.06.10-PR0205-ER calculation_SOC_v3.1_AGRARIKA 2022_correction.xslx* *S-25.06.10-PR0205-ER calculation_SOC_v3.1_AGRIINK_correction.pdf* *S-25.06.10-PR0205-ER calculation_SOC_v3.1_AGRIINK_correction.xslx* *S-25.06.10-PR0205-ER calculation_SOC_v3.1_AGROLAND 7_correction.pdf* *S-25.06.10-PR0205-ER calculation_SOC_v3.1_AGROLAND 7_correction.xslx* *S-25.06.10-PR0205-ER calculation_SOC_v3.1_AGROTERRA_correction.pdf* *S-25.06.10-PR0205-ER calculation_SOC_v3.1_AGROTERRA_correction.xslx* *S-26.04.20-ER calculation_leakage_v1_AGRARIKA 2022_correction.pdf* *S-26.04.20-ER calculation_leakage_v1_AGROLAND 7_correction.pdf* *S-26.04.20-ER calculation_leakage_v1_AGROTERRA_correction.pdf* *S-26.04.20-ER calculation_leakage_v1_ET AGROINS D. MARINOVA_correction.pdf* *S-26.04.20-ER calculation_leakage_v1_KRIS-MARI_correction.pdf* *S-26.04.20-ER calculation_N2O_leakage_v1_AGRARIKA 2022_correction.xslx* *S-26.04.20-ER calculation_N2O_leakage_v1_AGRIINK_correction.pdf* *S-26.04.20-ER calculation_N2O_leakage_v1_AGRIINK_correction.xslx* *S-26.04.20-ER calculation_N2O_leakage_v1_AGROLAND 7_correction.xslx* *S-26.04.20-ER calculation_N2O_leakage_v1_AGROTERRA_correction.xslx* *S-26.04.20-ER calculation_N2O_leakage_v1_ET AGROINS D. MARINOVA_correction.xslx* *S-26.04.20-ER calculation_N2O_leakage_v1_KRIS-MARI_correction.xslx* *S-26.04.20-ER calculation_N2O_v1_AGRARIKA 2022_correction.pdf* *S-26.04.20-ER calculation_N2O_v1_AGRIINK_correction.pdf* *S-26.04.20-ER calculation_N2O_v1_AGROLAND 7_correction.pdf* *S-26.04.20-ER calculation_N2O_v1_AGROTERRA_correction.pdf* *S-26.04.20-ER calculation_N2O_v1_ET AGROINS D. MARINOVA_correction.pdf* *S-26.04.20-ER calculation_N2O_v1_KRIS-MARI_correction.pdf* *S-26.04.24-ER calculation_leakage_v1_SORTOVI SEMENA_correction.pdf* *S-26.04.24-ER calculation_N2O_leakage_v1_SORTOVI SEMENA_correction.xslx* *S-26.04.24-ER calculation_N2O_v1_SORTOVI SEMENA_correction.pdf*

S-26.04.27-ER calculation_leakage_v1_ECOSYST-DABENSKA-STOITSEV-к2_correction.pdf S-26.04.27-ER calculation_leakage_v1_KURTEV GRUP_correction.pdf S-26.04.27-ER calculation_leakage_v1_VUKI_correction.pdf S-26.04.27-ER calculation_leakage_v1_ZKPU MAGLEN_correction-1.pdf S-26.04.27-ER calculation_N2O_leakage_v1_ECOSYST-DABENSKA-STOITSEV-к2_correction.xslx S-26.04.27-ER calculation_N2O_leakage_v1_KURTEV GRUP_correction.xslx S-26.04.27-ER calculation_N2O_leakage_v1_VUKI_correction.xslx S-26.04.27-ER calculation_N2O_leakage_v1_ZKPU MAGLEN_correction.xslx S-26.04.27-ER calculation_N2O_v1_ECOSYST-DABENSKA-STOITSEV-к2_correction.pdf S-26.04.27-ER calculation_N2O_v1_KURTEV GRUP_correction.pdf S-26.04.27-ER calculation_N2O_v1_VUKI_correction.pdf S-26.04.27-ER calculation_N2O_v1_ZKPU MAGLEN_correction.pdf S-26.04.28-ER calculation_leakage_v1_PROIZ. YOTIN-k2_correction.pdf S-26.04.28-ER calculation_leakage_v1_ZP BORIS YOTIN-k2_correction.pdf S-26.04.28-ER calculation_leakage_v1_ZP NASTYA YOTINA-к2_correction.pdf S-26.04.28-ER calculation_N2O_leakage_v1_PROIZ. YOTIN-k2_correction.xslx S-26.04.28-ER calculation_N2O_leakage_v1_ZP BORIS YOTIN-k2_correction.xslx S-26.04.28-ER calculation_N2O_leakage_v1_ZP NASTYA YOTINA-к2_correction.xslx S-26.04.28-ER calculation_N2O_v1_PROIZ. YOTIN-k2_correction.pdf S-26.04.28-ER calculation_N2O_v1_ZP BORIS YOTIN-k2_correction.pdf S-26.04.28-ER calculation_N2O_v1_ZP NASTYA YOTINA-к2_correction.pdf Folder PR0211-revision: 25.05.05-PR0211-Annual_Periodic Report_v2_22.10.24_ET AGROINS-DIMKA MARINOVA_corr –2.pdf 25.05.12-PR0211-Annual_Periodic Report_v2_22.10.24_KRIS-MARI-2008 OOD_corr. –2.pdf 25.05.12-PR0211-Annual_Periodic Report_v2_22.10.24-ECOSYST_DUBENSKA_STOITSEV_corr.2 25.05.21-PR0211-Annual_Periodic Report_v2_22.10.24_KURTEV GRUP OOD_ET BG 21 - YORDAN KURT_corr.-2.pdf 25.05.21-PR0211-Annual_Periodic Report_v2_22.10.24_VUKI OOD_corr. –2.pdf 25.05.21-PR0211-Annual_Periodic Report_v2_22.10.24_ZKPU MAGLEN_corr. – 2.pdf 25.06.11-PR0211-Annual_Periodic Report_v2_22.10.24__AGROTERRA EOOD-corr. – 2.pdf 25.06.11-PR0211-Annual_Periodic Report_v2_22.10.24_AGRARIKA 2022 EOOD_corr. –2.pdf 25.06.11-PR0211-Annual_Periodic Report_v2_22.10.24_AGRIINK EOOD_corr. –2.pdf 25.06.11-PR0211-Annual_Periodic Report_v2_22.10.24_AGROLAND 7 EOOD_corr. –2.pdf 25.06.11-PR0211-Annual_Periodic Report_v2_22.10.24_PROIZVODITEL_corr. 2.pdf 25.06.11-PR0211-Annual_Periodic Report_v2_22.10.24_ZP BORIS EMILOV Y _corr.2.pdf Folder SDG-revision: SDG_CS tool_CSBG-S_South_new.xslx Farms locations-South-190626-revision.xslx 1-MR_CS-BG-SOUTH_v2_22.06.26_CS220626 1-MR-CS-BG-SOUTH_ANNEX I-FARMS_v2_22.06.26_CS220626 1-MR-CS-BG-SOUTH_ANNEX II_v1_22.06.26_CS220626 1-MR-CS-BG-SOUTH_ANNEX III_v1_22.06.26_CS220626 1-MR-CS-BG-SOUTH_ANNEX IV_v1_22.06.26_CS220626 1-MR-CS-BG-SOUTH_ANNEX V_v1_22.06.26_CS220626

VVB assessment	**Date:** 25/06/2026
The PP has now provided the corrected and updated geospatial files, csv files and excel files to the VVB. The necessary corrections requested by the VVB have now been incorporated in the updated files. Hence, **CAR#13 stands CLOSED now**.	

CAR ID	14	Section no.		Date: 12/02/2026
Description of CAR				

(i)The following Non-Eligible Areas were found to occur, the sample screenshots of the same have been attached below:

Case 1: AGROTREYD EOOD_S

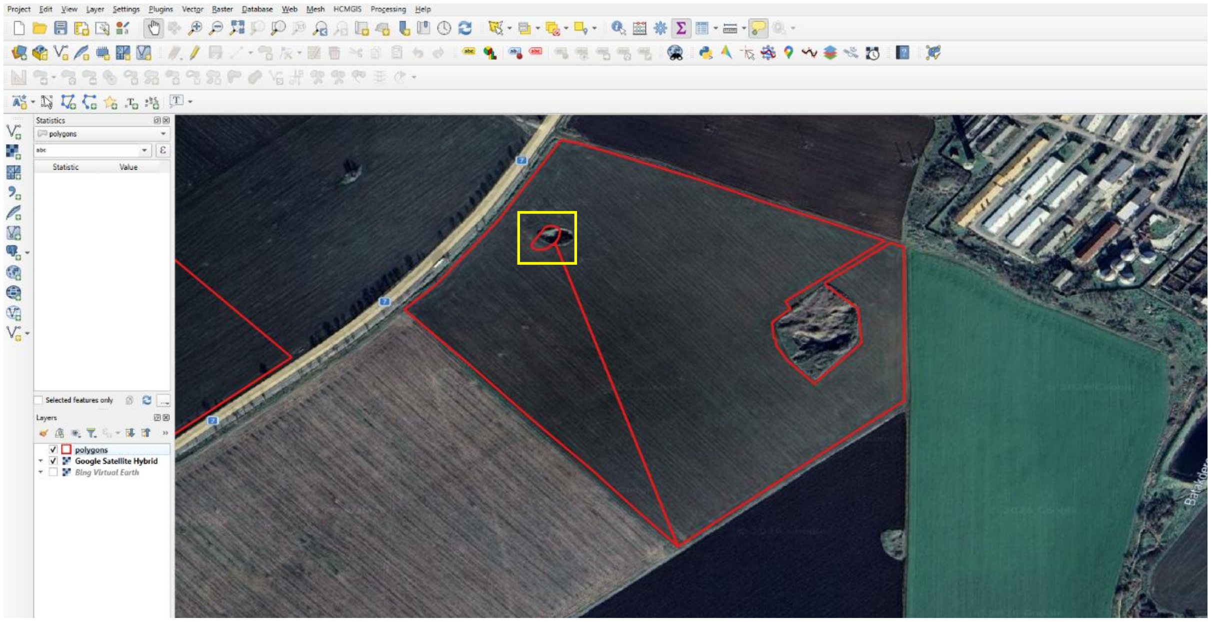


Figure 1: Improper Delineation as some rocky patches is also encompassed

Case 2: KURTEV GRUP OOD_BG 21_S

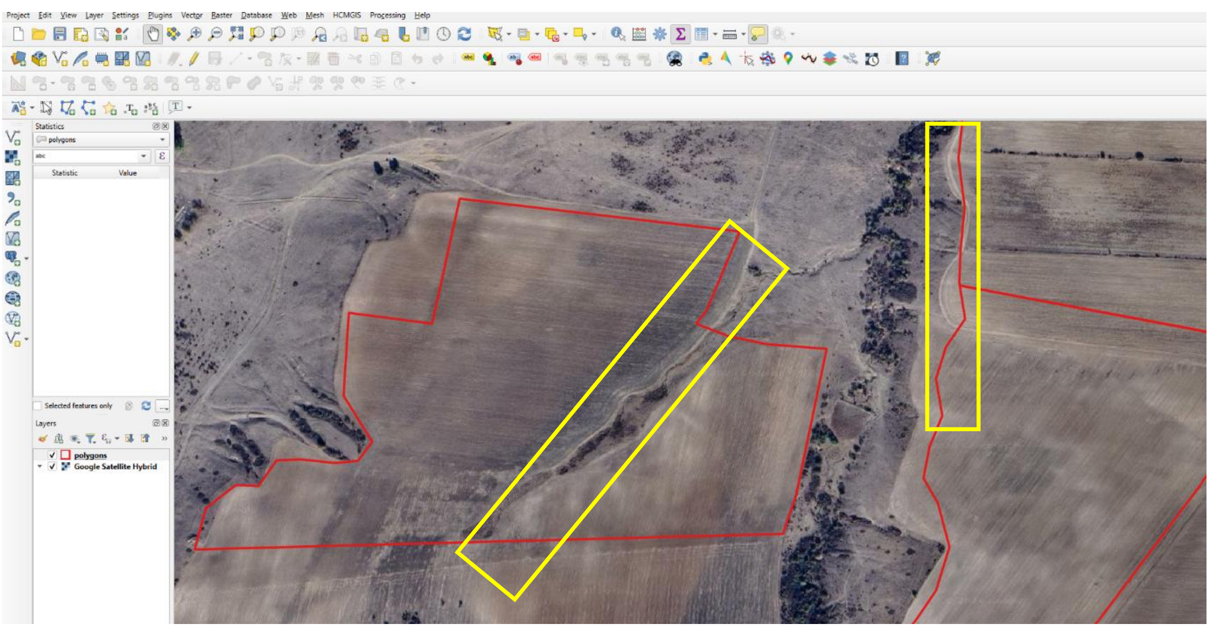


Figure 2: Presence of Dirt Roads

Case 3: ZP NASTYA STOYANOVA YOTINA_S

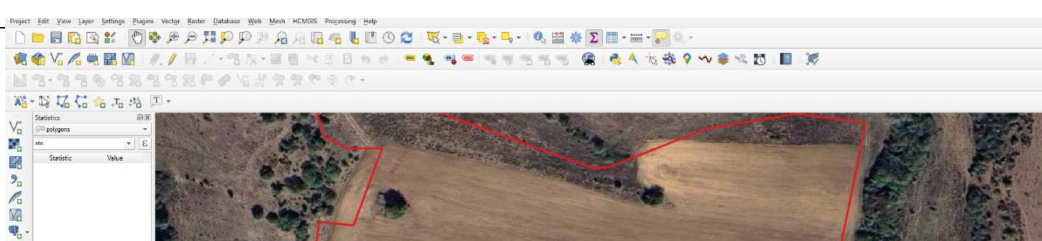


Figure 3: Presence of Electrical Transmission Towers, Shrubs (Very Dense Vegetation) and Possible Degraded Vegetation

NOTE: The above are only sample screenshots of the Farms where Non-Eligible Areas were found to occur. The PP is requested to remove all the Non-Eligible Areas from the farms mentioned in this Project.

(ii)The PP is also requested to provide concrete geospatial evidence of no double counting and their Project Area not overlapping with that of any other Project Area.

(iii)There are differing region names across the Excel file provided to the VVB as well as the ones which are presented as geospatial evidence and are showcased in the MR. The PP is requested to ensure consistency in the terms and names mentioned across all supporting documentation and physical evidence.

(iv)The Farm Location-Details Excel Sheet Tab 2 contains such attributes which are not to be found in any of the shapefiles shared with the VVB for assessment. The VVB believes that the contents of this sheet tab 2 were likely exported from a vector file format and converted into excel. However, the attribute tables of the shapefiles of the various farms are entirely different.

Project participant response	Date: 12/05/2026

(i)Corrections have been applied to the polygons, and ineligible areas (such as utility poles, agricultural roads, and similar features) have been excluded. *These adjustments have been consistently reflected in both the calculation sheets and the Monitoring Report. Discrepancies in area calculations may arise when processing GIS data across different software platforms. Any discrepancies exceeding 0.4 ha per cell are explicitly documented in the calculation sheets. Minor discrepancies below 0.4 ha (representing less than 1% of the total area) are attributed to software-specific processing variations and have been incorporated into the software uncertainty percentage within the calculation sheets.* *The column "Plot area (ha)" in the QGIS files is provided for reference purposes only and should not be used for verification or identification of areas. It represents supplementary internal information. As linestrings do not generate area, the indicated values correspond to the sampling grid cells at the time of soil sampling, while the generated linestrings remain within the boundaries of each respective cell.* *Updated GIS Data (GeoJSON, CSV and EXCEL Reference) are provided in folder VER-CL 02.2* *(ii) South Bulgaria Project area boundaries together with the polygons of all enrolled farms were sent to the Registry for check. Registry's reply - that no overlap of areas has been identified and the polygons fall within the scope and boundaries of the project "Carbonsafe - a project for carbon agriculture in Southern Bulgaria" - is provided.* *(iii), (iv) Farm Location Excel file has been updated too*
Documentation provided by project participant
(ii) *OUT-26.05.14_Проверка на площи Юг.pdf* *(Machine English translation: OUT-26.05.14_Проверка на площи Юг en-GB.pdf)* *IN-26.05.15-Проверка на площи-Юг_БРВК.pdf* *(Machine English translation: IN-26.05.15-Проверка на площи-Юг_БРВК en-GB.pdf)* *(iii), (iv) Farms locations-South-r.xslx*

VVB assessment	Date: 27/05/2026
The closure of this finding is dependent on the closure of CAR#11 and CAR#13. Until then, CAR#14 continues to stand OPEN.	
Project participant response	Date : 15/06/2026
Please see responses provided to CAR 11 and CAR 13	
Documentation provided by project participant	
VVB assessment	**Date:** 24/06/2026
Since the closure of this finding is dependent on the closure of CAR#11 and CAR#13, and since both findings have been sufficiently addressed and closed. Hence, **CAR#14 stands CLOSED now.**	

CAR ID	15	Section no.		Date: 12/02/2026
Description of CAR				

Reference: Sections 1.1, 1.2, 4.1.6, Table 1 Observation: Inconsistency in total removals reported across MR sections • The total net removals are consistently stated as 522,170 tCO_2; however, earlier summary tables in the document header indicate different totals for certain sub-project groupings (e.g., 181,260 tCO_2; 325,324 tCO_2). • The relationship between these figures (sub-project totals vs. aggregated project total) is not explicitly explained. Action Required: Clarify and reconcile all reported totals by: • clearly distinguishing sub-project / implementation-period totals from aggregate project-level totals, and • adding a reconciliation table demonstrating how the final total of 522,170 tCO_2 is derived.

Project participant response	Date: 12/05/2026
The Monitoring Report (MR) has been duly updated to address the VVB observation.	
Documentation provided by project participant	
1-MR_CS-BG-SOUTH_v2_15.05.26_CS200526	
VVB assessment	Date: 12/06/2026
Upon review of the updated MR VVB confirms that the values of net removals have been consistently mentioned across all the sections of the MR. A net removal of 423663 tCO2 has been correctly mentioned across the MR sections. Therefore, this finding is **CLOSED.**	

Table 4. FAR from this validation

FAR ID	01	**Section No.**		**Date :** 02/06/2026
Description of FAR				

The VVB raised the finding under CAR#16 that in section 6.2 of the PDD, it is mentioned that Bulk density (BD) is taken from one plot per EKATTE region and applied to all farms in that area for the full crediting period. This conflicts with best practice because BD varies materially by soil, management, and depth and directly affects SOC stock calculations. In response to the VVB's question raised on inaccuracy in measuring Bulk Density from a single core and applying it across the soil cores in the entire field, the PP has sought clarification from the registry. The clarification has been raised on the points listed below: -annual determination of bulk density; and -differentiation by soil type within EKATTE regions to better reflect temporal and spatial variability and improve the scientific robustness of SOC calculations. In line with the governance framework of the Standard, the PP has sent a formal request to the Balkan Carbon Credit Registry (BCCR), which is the body responsible for methodology approval and oversight. The PP has committed to implement any approved updates to the treatment of bulk density (BD) through the formal amendment procedures prescribed by the applicable program requirements. Such updates would be incorporated in a manner that ensures continued methodological compliance and maintains a conservative approach to the quantification of soil organic carbon (SOC) stock changes. Since this is under consideration, the next verifying VVB must check that the updates have been made in the applied methodology for the calculation of Bulk Density and the project proponent has revised the bulk density measurements accordingly.

Project participant response	**Date :** 10/07/2026
The PP acknowledges the finding. A formal clarification request regarding the treatment of bulk density has been submitted to the BCCR, including the potential introduction of annual bulk density determination and differentiation by soil type within EKATTE regions. The PP confirms that any amendments approved by the Registry will be implemented in accordance with the applicable program requirements and reflected in future monitoring and verification cycles, ensuring continued methodological compliance and a conservative approach to the quantification of soil organic carbon stock changes.	
Documentation provided by project participant	
VVB assessment	**Date:** 15/07/2026
The VVB has reviewed the Project Proponent's response and confirms that the finding has been acknowledged. The Project Proponent has submitted a formal clarification request to the BCCR regarding the treatment of bulk density, including the potential introduction of annual bulk density determination and differentiation by soil type within the EKATTE regions. The VVB confirms that the proposed changes are subject to the Registry's review and approval. Should the Registry approve the requested clarification or methodological amendments, the Project Proponent has committed to implementing the approved requirements in subsequent monitoring and verification cycles. The VVB will assess the implementation and compliance with the Registry's approved requirements during future verification activities. Hence the FAR#01 stands closed.	

Appendix 05: Abbreviations

Abbreviations	Full texts
AFOLU	Agriculture, Forestry and Other Land Use
BCCS	Balkan Carbon Credit Standard
BCCR	Balkan Carbon Credit Registry
CAR	Corrective Action Request
CL	Clarification Request
FAR	Forward Action Request
GHG	Greenhouse Gas
GIS	Geographic Information System
ha	Hectares
PDD	Project Design Document
MR	Monitoring Report
MRV	Monitoring, Reporting, and Verification
PP	Project Proponent
RS	Remote Sensing
SDG	Sustainable Development Goals
SOC	Soil Organic Carbon
tCO_2e	tonnes (t) of carbon dioxide (CO2) equivalent (e)
UNFCCC	United Nations Framework Convention on Climate Change
v	Version
VVB	Validation and Verification Body