eva
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PDD + Certification Report

Eußenheim Zertifizierung

Project:	Gemeidewald Eußenheim Klimaoptimiertes Forstbetriebsmanagement
Project ID:	DE00225
Region:	Fränkische Platte
Crediting period:	30 Jahre (2025 - 2055)

Description

The Project Gemeidewald Eußenheim–Climate-Optimized Forest Management in Bavaria enhances the forest's carbon sink capacity through climate-adapted silviculture. By developing resilient mixed forests, maintaining stable carbon stocks, and diversifying tree species according to site conditions, the project improves the climate balance compared to the baseline scenario and generates additional, verifiable emission reductions as well as co-benefits.

Project manager
Kommunalforstbetrieb Gemeinde Eußenheim

Auditor
TÜV Rheinland Energy & Environment GmbH

Inhalt

Summary

This document contains the documentation of the project **Eußenheim Zertifizierung**, together with the audit report of the auditor **TÜV Rheinland Energy & Environment GmbH** against the requirements of the Forest Climate Standard in version **1.3**.

Project title	Gemeidewald Eußenheim Klimaoptimiertes Forstbetriebsmanagement	
Project manager	Kommunalforstbetrieb Gemeinde Eußenheim Am Kirchberg 16 97776 Eußenheim	
Contact person	Ralf Schmidl forst.eussenheim@email.de 0175/5393533	
Certification name	Eußenheim Zertifizierung	
Method	Methode: 03 Klimaoptimiertes Forstbetriebsmanagement	
Certification type	Initial certification	
Standard (Version)	Forest Climate Standard (1.3)	
Number of sites	413	
Area	1.502,5 ha	Ø 3,6 ha
Crediting period	30	01.01.2025 - 31.12.2054
Inventory establishment period	10 years	
Marketable climate certificates	46.242 tCO2e Buffer and any fees already deducted	
Certification process	CARs 7	FARs 1

Introduction

Forest Climate Standard

The Forest Climate Standard is a quality standard for climate protection projects in the forest sector. It was developed for areas in Germany and thus takes into account regional requirements for a climate-resilient and future-proof forest. This results in high-quality certificates from Germany.

Project description

The Climate Protection Project Gemeidewald Eußenheim–Climate-Optimized Forest Management aims to preserve and increase carbon storage in living biomass through climate-adapted forestry practices.
At the core of the approach lies the development of site-appropriate, species-rich mixed forests: by introducing and promoting suitable tree species, establishing structurally diverse stands, and applying gentle maintenance and harvesting regimes, the project strengthens resilience and resistance to climate-related disturbances (e.g. drought, storms, insects) and secures stable carbon stocks.
Compared to the reference scenario, this management approach leads to an improved climate balance and additional carbon sequestration. Beyond its climate impact, the project generates co-benefits, including the promotion of biodiversity across the entire forest area.

Structure and certification process

Structure

The FCS is divided into **principles**, **criteria** and **indicators**. Principles are the overarching regulatory level and form the basis for the criteria and indicators. Under each principle there are criteria. They define concrete rules and requirements that a project must meet in order to comply with the principle. Each criterion has one or more indicators, which specify a verifiable fact or metric that can be checked in a comprehensible manner.

Certification process

The certifier evaluates the indicators and assigns each one of the statuses listed below:

C Compliant

This indicator meets all the requirements of the Forest Climate Standard.

CAR Corrective Action Request

An indicator is not sufficiently fulfilled by the project, but in the certifier's opinion it is possible to achieve fulfillment of the indicator through additional evidence or corrective measures during the certification process.

FAR Forward Action Request

This status indicates that an indicator is not sufficiently fulfilled by the project, but in the certifier's opinion it is possible to achieve fulfillment of the indicator through further evidence or corrective measures by the next certification.

NC Non-Compliant

This status indicates that the requirements for an indicator are not met.

ED Endangered

This status indicates that an indicator endangers the implementation of the project.

CL Clarification Request

This status indicates that there is disagreement between the certifier and the project manager about the interpretation of an indicator, the application of the FCS, or the acceptance of evidence or a measure. Whether the indicator is fulfilled by the project or not will, in the case of such a clarification request, be decided by the Standard.

Auditor queries

All queries from the auditor that arose during the review of the entered data are listed here. A query can have multiple references. A reference can be a **site**, a **baseline scenario**, a **project scenario** or an **indicator**.

Each query was created by an auditor in a specific status (see certification process).

CAR C #0001 **Compliant** Katharina Reisert | 22.12.2025

For the verification of land ownership, a list of all parcels, including their respective locations and numbers, was provided as a basis for the evaluation. To ensure a comprehensive assessment, it is necessary to obtain land registry excerpts for a representative sample. A sample of parcels, covering 20% of the total project area, has been selected for this purpose. The selected parcels are detailed in the attached spreadsheet. Kindly provide the land registry excerpts for the listed sample parcels.

For the following area

1.2.1: Eigentümerschaft

Documents

01_sample land registry extracts.xlsx
Aschfeld, Fl.Nr. 9208.pdf
Aschfeld, Fl.Nr. 9212.pdf
Aschfeld, Fl.Nr. 9216.pdf
Bühler, Fl.Nr. 515.pdf
Bühler, Fl.Nr. 540.pdf
Münster, Fl.Nr. 509.pdf
Eigentümernachweise Stichprobe 2025.pdf

CAR **Consultant** 22.12.2025

A sample of land parcels has been provided in accordance with the auditor’s request.

For the parcels listed in the attached spreadsheet, the corresponding official land registry excerpts have been submitted.

The selected sample covers 20% of the total project area and therefore represents a representative basis for verifying land ownership across the project area.

The submitted documents confirm the ownership status of the sampled parcels and fulfill the requirements for land ownership verification.

C ↳ **Auditor** 22.12.2025

The official land registry excerpts have been provided, and the submitted documents confirm the ownership status of the sampled parcels. Therefore, all requirements to demonstrate land ownership of the project area have been met.

CAR C #0010 **Compliant** Katharina Reisert | 22.12.2025

During the on-site audit, it was confirmed that the municipal forest has been managed for an extended period in accordance with the "continuous forest" principle. The continuous forest management approach aims to maintain stable, structurally diverse, and continuously forested stands. The inspected areas confirmed adherence to the fundamental principle that the forest remains fully stocked at all times, with interventions carried out exclusively on an individual tree or group basis. However, during the audit, it was also noted that certain areas are currently designated solely as regeneration areas due to issues such as challenges with plots previously dominated by spruce. A more detailed map is requested for submission. This map should document the areas where project activities, in this case regeneration measures, have been carried out. Additionally, it should include the areas planned for reforestation by the end of the inventory period.

For the following area

4.1.3: Geplante Verjüngungsfläche

Documents

GemEuß_Nutzung_CO2.pdf

CAR **Consultant** 22.12.2025

The forest is managed throughout according to the principles of continuous cover forestry.

On calamity-affected areas, regeneration is currently carried out within established cultivation areas, where initial silvicultural measures (cultivation and tending activities) are required before a transition into the continuous forest management concept is possible.

The regeneration area map has been updated and submitted.

The revised map clearly identifies the areas where regeneration and planting activities have been implemented, as well as the areas planned for reforestation by the end of the current inventory period, ensuring traceability of project activities in accordance with Indicator 4.1.3 (Method M03).

C **Auditor** 22.12.2025

The map has been updated in accordance with the requirements of Methodology 03. All parcels with planned regeneration activities during the first inventory period are clearly marked. Therefor, the finding was successfully closed.

CAR C **#0037** **Compliant** Katharina Reisert | 22.12.2025

The start date of the crediting period remains unclear. To ensure compliance with all requirements, it is essential to document the start and end dates of the crediting period in accordance with the guidelines of the applied methodology.

For the following area

1.3.2: Beginn des Anrechnungszeitraums

CAR **Consultant** 22.12.2025

The crediting period corresponds to the project period.

Due to the application of retroactive crediting in accordance with Indicator 1.3.3, the project start date is set to 01 January 2025.

The project duration is 30 years.

Accordingly, the crediting period is equivalent to the project duration and ends on 31 December 2054. The project duration is clearly documented in the chapter “Verpflichtungen” (p. 33) of the management plan

C ↳ **Auditor** 22.12.2025

The start and end of the crediting period has been clarified.

CAR C #0038 **Compliant** Katharina Reisert | 22.12.2025

It is unclear whether retroactive crediting is being applied. To ensure compliance with all requirements, it is essential to document the use of retroactive crediting in accordance with the guidelines of the applied methodology.

For the following area

1.3.3: Rückwirkende Anrechenbarkeit

Documents

Arbeitsauftrag R2 - HE Köpfleinsholz.docx

CAR **Consultant** 22.12.2025

Retroactive crediting is applied in accordance with Indicator 1.3.3 of the applied methodology.

The use of retroactive crediting is evidenced by a work order for the implementation of a project activity, constituting a legally binding commitment to procure services relevant to the project.

The services were commissioned and carried out in October 2024.

Due to the rule that the crediting period may start no more than 12 months prior to the certification application, the project start date was set to 01 January 2025.

C **Auditor** 22.12.2025

Based on the evidence provided by the project developer, it has been clarified and demonstrated that retroactive crediting has been applied in accordance with Indicator 1.3.3 of the applied methodology. The work order for the implementation of the project activity, which constitutes a legally binding commitment to procure services relevant to the project, confirms that the services were commissioned and carried out in October 2024. Furthermore, the justification for setting the project start date to 01 January 2025, in compliance with the rule that the crediting period may start no more than 12 months prior to the certification application, has been deemed acceptable. Therefore, the finding is considered closed.

CAR C #0039 **Compliant** Katharina Reisert | 22.12.2025

The project lifetime is currently documented with 30 years and begins with the project start date. As long as it is not clearly defined when the first crediting period begins and the last crediting period ends, the indicator cannot be fully verified. It is necessary to document the crediting period in accordance with the requirements of the applied methodology.

For the following area

1.3.5: Projektlaufzeit

CAR **Consultant** 22.12.2025

The project start date, project duration, and the resulting crediting period are clearly defined and documented in accordance with Indicators 1.3.2 and 1.3.3 (p. 33 in the management plan).

As a result, the start and end dates of the crediting period are fully traceable, and the requirements of Indicator 1.3.5 are fulfilled.

C ↳ **Auditor** 22.12.2025

The finding is considered closed, as per the applied Methodology 03, the crediting period corresponds to the project lifetime. The project start date, project duration, and the resulting crediting period are clearly defined and fully documented on page 33 of the management plan. Therefore, the requirements of Indicators 1.3.2, 1.3.3, and 1.3.5 are deemed fulfilled.

CAR C #0043 **Compliant** Katharina Reisert | 22.12.2025

The management plan provides clear and transparent planning of project activities, along with a long-term forestry strategy to ensure forest carbon storage. The targeted use of timber to maintain stand stability is well documented through a detailed harvesting plan, which includes minimum harvesting volumes. The planning and implementation of planting measures to introduce resilient tree species is transparently documented in the management plan. All implemented measures are additionally documented on the Dynamic Forest platform.

To finalize the verification of indicator 6.3.1, supporting sample invoices corresponding to the entries in the Dynamic Forest software are requested to ensure the proper implementation of the project activities.

For the following area

6.3.1: Umsetzung der Aktivitäten

Documents

Gem_Euß_Stichprobe_Rechnungen.pdf

CAR **Consultant** 22.12.2025

The requested sample invoices corresponding to the entries in the Dynamic Forest platform will be provided.

These documents demonstrate the implementation of the documented project activities and confirm compliance with Indicator 6.3.1.

C **Auditor** 22.12.2025

The municipality has provided the requested sample invoices, which correspond to the entries in the Dynamic Forest platform. These documents demonstrate the implementation of the documented project activities and confirm compliance with Indicator 6.3.1. Therefore, the finding has been successfully closed.

CAR C **#0044 Compliant** Katharina Reisert | 22.12.2025

Ocell has provided a document in PDF format to demonstrate financial additionality. However, the harvesting figures on page 1, documented for both the project scenario and the baseline scenario, differ from those in the management plan. It is necessary to align the documents and adjust the values accordingly to accurately calculate financial additionality.

For the following area

3.2.1: Wirtschaftlichkeitsanalyse

Documents

GemEuß_Finanzielle_Additionalität_20251222.pdf

CAR **Consultant** 22.12.2025

The harvesting figures in the financial additionality assessment have been aligned with the values defined in the management plan.

The economic analysis has been reviewed and recalculated based on the harmonised figures for both the project scenario and the baseline scenario.

An updated financial additionality document has been prepared and has been submitted as revised evidence.

This ensures consistency across all documents and allows for an accurate assessment of financial additionality in accordance with Indicator 3.2.1.

C **Auditor** 22.12.2025

The supportive document to demonstrate financial additionality was corrected accordingly. The harvesting figures are consistent across all documents. The recalculated economic analysis confirms compliance with Indicator 3.2.1. All requirements are fulfilled, and the finding is considered closed. Financial additionality has been successfully demonstrated.

Requirements of the Forest Climate Standard

Principle 1 **Legislation & Eligibility**

Projects are compliant with national legislation and meet all eligibility criteria of the standard.

Criterion 1.1 - Jurisdictional Boundaries

The project is carried out in an jurisdictional region that is covered by the Forest Climate Standard.

Indicator 1.1.1 - Germany				
The project area is located in the territory of the Federal Republic of Germany.				
C	Compliant		Software	20.11.2025
This indicator was checked by a software query and rated as compliant.				

Criterion 1.2 - Legal Boundaries

The project operator and the landowner is a natural person or legal entity under private or public law who comply with the laws, regulations and agreements relevant to the implementation of the project.

Indicator 1.2.1 - Proprietorship

The landowner is legally registered as proprietor of the project area.

Notes from the project manager

An Excel file is uploaded as part of this submission. It contains, for all cadastral districts, the parcel number (Flurnummer), location (Lage), and owner information. Changes in ownership, such as recent sales, are noted accordingly. The “Remarks” tab clarifies whether specific parcels are included in the forest management plan or shown on the forest management map, and in cases of mixed land use, the corresponding types of use for the affected parcels are documented.
This submission serves as the official registration confirming that the project operator is the owner of the respective land areas. For explicit legal verification or further clarification, inquiries can be made jointly with the project operator at the local municipal office

CAR C	Compliant	#0001	Katharina Reisert	22.12.2025

Indicator 1.2.2 - Legal Compliance

The project operator complies with the laws, regulations and agreements relevant to project implementation

Indicator 1.2.3 - Authorization

The project operator holds all the necessary rights or authorizations for project implementation.

Notes from the project manager

A fully signed project agreement between Ocell and the forestry operation is presented. Annex 2 contains an authorization statement that verifies both the management of the forestry areas and the authority to conclude the project agreement.
Furthermore, the minutes of the municipal council meeting from April 8, 2025, are included, in which, under agenda item 8 "Discussion and resolution on the conclusion of a contract for the CO_2 certification of the municipal forest," the municipal council approved the conclusion of the contract.

Documents

GemEuß_6_Sitzung_des_Gemeinderates_20250408_Niederschr...

C	Compliant	#0002	Katharina Reisert	09.12.2025

To fulfill Indicator 1.2.3 "Authorization," a project agreement between OCELL and the forestry operation, as well as the minutes of the municipal council meeting on this matter, were submitted. These documents establish a clear allocation of roles, a binding contract duration, the usage rights for CO2 storage within the project area, and access rights to the relevant project areas. Hence, the indicator is successfully fulfilled.

Indicator 1.2.4 - Integrity of Information

The project operator confirms that all information requested by eva is complete and correct.

C	Compliant		Software	18.11.2025

This indicator was checked by a software query and rated as compliant.

Indicator 1.2.5 - Terms & Conditions

The project operator has read and agreed with the Terms and Conditions (GTC) as well as the requirements of the Forest Climate Standard.

C	Compliant		Software

This indicator was checked by a software query and rated as compliant.

Criterion 1.3 - Temporal boundaries

The temporal boundaries of the project as well as of the credibility of ecosystem services are clearly defined.

Indicator 1.3.1 - Project Start

The project activities were started after September 30, 2022, and no more than 3 years prior to the application for initial certification.

C	Compliant	#0003	Katharina Reisert	09.12.2025

The project activities commenced after September 30, 2022. The activities are carefully listed on Dynamic Forest with dates and locations. The activities were randomly verified during the on-site audit. Hence, the project start date of January 1, 2025, is confirmed.

Indicator 1.3.2 - Start of the Crediting Period

The start of the crediting period is set uniformly for the entire project area of an initial certification and begins with the submission of the certification application. This may be deviated from in the case of retroactive credting. Further details are regulated by Indicator 1.3.2.

CAR C	Compliant	#0037	Katharina Reisert	22.12.2025

Indicator 1.3.3 - Retroactive Crediting

In the case of retroactive creding, the crediting period can begin no earlier than 12 months prior to the application for initial certification. However, retroactive crediting is only possible to the extent that it can be verified by one of the following conditions:

a. The project activities in accordance with the methodological objectives have already been started and implemented in a targeted manner for the project.
b. A legally binding commitment to use goods and services for the project activities (criterion 6.1) has been concluded.

CAR C	Compliant	#0038	Katharina Reisert	22.12.2025

Indicator 1.3.4 - Crediting Period

The duration of the crediting period is determined uniformly for the entire project area at the time of initial certification. The duration of the crediting period can be selected as follows, depending on the restrictions of the indicator and the interests of the project operator:

M01 20, 25 or 30 years

M02 30 years

M03 30 years

C	Compliant		Software	18.11.2025
This indicator was checked by a software query and rated as compliant.				

Indicator 1.3.5 - Project Period

The project duration covers all crediting periods within a project and begins with the start of the first crediting period (1.3.3) and ends with the end of the last crediting period of a project.

CAR C	Compliant	#0039	Katharina Reisert	22.12.2025

Principle 2 **Project Management**

Projects are implemented professionally and transparently, taking into account the long-term nature of the project periods.

Criterion 2.1 - Processes

The project has a project control system with clearly defined responsibilities and procedures.

Indicator 2.1.1 - Internal & External Processes

Internal processes and processes involving project participants are clearly structured and adhered to.

Notes from the project manager

The documentation of all companies and individuals involved in the forestry operation was prepared in accordance with the WKS template. All companies and individuals who carry out work related to project activities are listed.

C	Compliant	#0004	Katharina Reisert	09.12.2025

The template for documenting all relevant internal and external processes has been completed and made available to the verification team. The list includes all external service providers, along with their contact details and the work performed. All requirements for the successful completion of Indicator 2.1.1 have been fulfilled.

Criterion 2.2 - Quality

The project is implemented by trained personnel using high-quality products.

Indicator 2.2.1 - Personnel

The personnel responsible for project implementation have sufficient expertise, experience, and skills to successfully carry out the assigned tasks.

Documents

GemEuß_PEFC-Urkunde_2001_bis_2030.pdf

GemEuß_Gruppe MainSpessartWürzburg FSC FM_COC Certificate ...

C	Compliant	#0005	Katharina Reisert	09.12.2025

The project is being implemented by OCELL GmbH in collaboration with the municipality of Eußenheim. The municipality is represented by an experienced forester who is thoroughly informed about the project requirements and implementation. The collaboration of all parties combines, among other things, forestry expertise, experience in the project management of climate protection projects, and targeted data processing. The verification team confirms that the experience and competencies of the parties involved are sufficient to successfully implement the project.

Indicator 2.2.2 - Products & Services

The products (tools, plants, machinery, etc.) and services (planting/sowing, treatments, etc.) used for project implementation comply with current industry quality standards.

Documents

GemEuß_PEFC-Urkunde_2001_bis_2030.pdf

GemEuß_Gruppe MainSpessartWürzburg FSC FM_COC Certificate ...

C	Compliant	#0006	Katharina Reisert	09.12.2025

For the implementation of the project, qualified personnel and experienced service providers with the appropriate tools, plants, and machinery are employed. The commissioned service providers responsible for carrying out the project activities are transparently listed in the internal and external process documentation and have been made available to the verification team for review. Professional supervision is also ensured by an experienced forester. The plants used for the plantations prior to the initial certification were randomly inspected during the on-site audit. All products and services used comply with common quality standards.

Criterion 2.3 - Transparency

The project operator provides project information available to the public as promptly and directly as possible.

Indicator 2.3.1 - Transparent Project Information

All project information is published via the eva online platform. Exceptions may be made for financial, legal, and personal project information. The sensitivity must be justified to the VVB.

Notes from the project manager

All project information has been made transparently accessible via the eva online platform. Any sensitive financial, legal, or personal information that is not published has been documented separately, together with a justification for its non-disclosure for review by the VVB.

C	Compliant	#0007	Katharina Reisert	09.12.2025

All necessary documents and information were made available to the verification team. Sensitive documents were appropriately marked, along with a justification as to why they cannot be published.

Principle 3 **Additionality**

Ecosystem services arise in addition to the reference scenario, and the income they generate delivers a decisive contribution to project implementation.

Criterion 3.1 - Legal Additionality

Each category of ecosystem services (climate protection, biodiversity, water protection, soil protection, etc.) has a separte proof of legal additionality.

Indicator 3.1.1 - Legal Additionality

Legal additionality is deemed to be given if the project takes place in a country that has the greatest possible ambition to contribute to the United Nations' goals for a specific ecosystem service, but is unlikely to be able to achieve these contribution goals with its current legal framework and government subsidies.

C	Compliant		eva Secretariat
This indicator was checked by the FCS Secretariat and rated as compliant.			

Criterion 3.2 - Financial Additionality

The income generated from the monetization of ecosystem services contributes decisively to the financing of project implementation.

Indicator 3.2.1 - Cost-Benefit Analysis

For the crediting period, financial additionality of the project is given by one of the following conditions:

a. The cost of implementing the project on the project area exceeds the income generated by the project implementation without income from eva credits (Option 1: Economic feasabilityWirtschaftlichkeitsvergleich)

b. The income and expenditure statement for the reference scenario is more economical than that for the project implementation without income from eva credits (Option 2: Profitability comparison)

The template stored in the indicator details is used for verification..

CAR C	Compliant	#0044	Katharina Reisert	22.12.2025

Indicator 3.2.2 - Compatibility with Subsidies

As far as government subsidies and grants with a clear connection to the project implementation are used, the project operator confirms that they are compatible with the income from eva credits.

Notes from the project manager

No subsidies or grants with any identifiable connection to the implementation of the project are being claimed. All financial support is provided independently of the project and is therefore not included in the economic analysis. The project has no discernible impact—either positive or negative—on the management of subsidies or grants.
For the audit, a complete list of all grants received is provided, along with a confirmation that the climate-adapted forest management measures are compatible with, and not adversely affected by, the generation of eva certificates.

Documents

Förderunschädlichkeit_FNR.pdf

Criterion 3.3 - Additionality of Ecosystem Services

The project measurably increases ecosystem services in accordance with recognized scientific calculation guidelines and ensures continuous monitoring of the effects.

This criterion is fulfilled by the requirements of principle '4. Climate impact'. The climatic additionality for the 'Forest Restoration' method is based, among other things, on the increased climate resilience (and the associated permanence) of the forest stands (project scenario) compared to the baseline (reference scenario).

Indicator 3.3.1 - Standardized Methodologies

Additional ecosystem services resulting from project activities are accounted for on the basis of current recognized scientific findings and principles and using extensively standardized methods (Principle 6. Methods).

Principle 5 **Social Safeguards**

Projects act in a socially responsible manner, comply with occupational health and safety regulations, and promote social well-being and the participation of the local population.

Criterion 5.1 - Social Responsibility

For the implementation of project activities, legal occupational safety regulations are observed, the local population is involved, and a functioning complaint management process is established.

Indicator 5.1.1 - Certified Sustainable Forest Management

The project area is part of an FSC- or PEFC-certified operating area.

Documents

GemEuß_PEFC-Urkunde_2001_bis_2030.pdf

GemEuß_Gruppe MainSpessartWürzburg FSC FM_COC Certificate ...

C	Compliant	#0011	Katharina Reisert	11.12.2025

A PEFC certificate (valid until 22 March 2030) and an FSC certificate (valid until 12 December 2028) are available for the project area. The indicator is therefore fulfilled.

Indicator 5.1.2 - Grievances Management

The project operator designates a contact person on the eva online platform who is available to provide information about the project and who is also responsible for grievances on behalf of the project operator.

C	Compliant	#0012	Katharina Reisert	11.12.2025

A designated contact person, who is knowledgeable about the project and also responsible for the grievance management process on behalf of the project operator, has been appointed.

Principle 6 Methodology

Projects generate real and measurable ecosystem services that are quantified, monitored, and reported transparently in accordance with current recognized scientific principles.

Criterion 6.1 - Methodological Objectives & Project Activities

The methodological objective is defined for each methodology and refers to the crediting period and all sub-areas of a project. It is achieved through individual or a combination of project activities and accompanying measures.

Indicator 6.1.3 - Methodology 'M03 Climate-Optimized Forest Management'

The methodology 'M03 Climate-Optimized Forest Management' pursues the following objectives with defined project activities:

a. Methodological objectives:
   I. Stabilization of the existing forest carbon stock.
   II. Increasing or maintaining the forest carbon stock.
   III. Long-term increase in tree species diversity and climate resilience of the forest.

b. The **project activities** include reduced timber harvesting in stable strata and targeted timber harvesting to increase stand stability, as well as the introduction of additional climate-resilient tree species. Specifically, the following activities are considered project activities:
   I. Creation of the project plan
   II. Forest inventory
   III. Rejuvenation felling
   IV. Thinning
   V. Tree planting
   VI. Sowing
   VII. Mixture regulation
   VIII. Assisted natural succession

c. Measures to secure the population are also considered project activities, namely:
   I. Wildlife damage prevention
   II. Compensatory planting
   III. Removing competing vegetation

Notes from the project manager

The management plan is filed for the initial certification.

C	Compliant	#0040	Katharina Reisert	18.12.2025

A management plan with a long-term silvicultural strategy to ensure the preservation of forest carbon storage has been presented. This plan aligns with the methodological objectives and includes a strategy for the implementation of project activities. Therefore, Indicator 6.1.3 is fulfilled.

Criterion 6.2 - Scope

The quantification of ecosystem services takes place within a clearly defined scope.

Indicator 6.2.3 - No Wetlands & Organic Soils

The project area does not contain any wetlands or organic soils. Former wetlands were demonstrably drained before 1990. Drainage after 1990 was carried out on a legal basis, for example in areas near highways or railway lines.

Notes from the project manager

A printed map in PDF format is provided. It contains the geodata of the project area as well as the data from the Thünen Institute (updated delineation of organic soils).

Documents

GemEuß_Nachweis organische Böden.pdf

C	Compliant	#0013	Katharina Reisert	11.12.2025

The provided map allows for the clear identification of wetlands and organic soils. The verification team confirms that the project area does not include any wetlands or organic soils, according to the provided evidence.

Indicator 6.2.4 - Tolerable Wildfire Risk

The entire project area is exposed to projected forest fire risk level 5 for less than 40 days per year during the assessment period, according to climate scenario RCP 8.5.

Notes from the project manager

It is demonstrated via the forest fire risk map of the PIK that the requirements regarding forest fire risk are met. The location is marked with a blue “A” on the map excerpt.

Documents

GemEuß_Waldbrandrisiko.png

C	Compliant	#0014	Katharina Reisert	11.12.2025

It is confirmed that the project area is exposed to less than 40 days per year of the projected forest fire risk level 5 during the crediting period, according to the climate scenario RCP 8.5. As evidence, the verification team was provided with a screenshot of the forest fire risk map from the Potsdam Institute for Climate Impact Research (PIK, 2022). The forest fire risk is therefore confirmed to be acceptable.

Indicator 6.2.6 - Forestable Land

The project area exclusively comprises forestable areas. Conversely, non-forestable areas are excluded from the project area.

C	Compliant	#0015	Katharina Reisert	11.12.2025

The verification team confirms that the project area exclusively consists of forest land. All areas are clearly registered in Dynamic Forest and have an assigned land type. Additionally, all non-forest land areas are clearly documented in the land register of the management plan.

Indicator 6.2.7 - Regular Forest Management

Forestable areas that do not allow regular forest management due to legal or other contractual requirements are excluded.

C	Compliant	#0016	Katharina Reisert	11.12.2025

The management plan includes a land register (p. 78). All excluded forest land areas are clearly identified in the land register. The exclusions are justified and clearly documented.

Indicator 6.2.8 - Minimum Size of Project Area

The project area covers at least 200 hectares.

C	Compliant	#0017	Katharina Reisert	11.12.2025

The project area covers a size of 1505,4 hectares, which exceeds the relevant threshold. As evidence, the submitted land register excerpts and the entries on the Dynamic Forest platform were used and cross-checked. These details were verified on a sample basis and confirmed to be accurate.

Indicator 6.2.9 - Forest Laws

The project area is legally classified as forest and is subject to forest laws within the jurisdiction of the corresponding methodology (criterion 1.1).

Notes from the project manager

The municipality's forest properties were compared with the officially documented land-use categories, and the project area was delineated accordingly.
The verification of the forestry operation's properties is provided in the management plan. Properties with forest cover are identified there with the designation "Forest."

C	Compliant	#0018	Katharina Reisert	11.12.2025

It is confirmed that the properties with forest cover are correctly designated as forest in the management plan. Furthermore, land register excerpts were provided to the verification team, clearly confirming that the land use as forest is permitted.

Criterion 6.3 - Applicability

GHG accounting is carried out within a clearly defined scope of applicability.

Indicator 6.3.1 - Implementation of Activities

The activities have been implemented or planned in a legally binding manner to such an extent that the achievement of the ‘methodological objectives’ (critreion 6.1.) and the project scenarios (criterion 6.6.) can be considered plausible and realistic.

Notes from the project manager

Furthermore, a work order (issued in October 2024) was implemented, aiming—through targeted timber harvesting—to establish and enhance "Dauerwald"-type stand structures, as well as to promote and secure the long-term regeneration of oak and noble hardwood species (as outlined in the forest conversion chapter of the Management Plan)
In addition, the planning of the project activities is carried out within the management plan, which itself constitutes another initial project activity:

1. Preparation of a management plan with a long-term silvicultural strategy to safeguard forest carbon stocks (Management Plan).
2. Targeted timber harvesting to maintain stand stability (overview provided in the Management Plan under “Minimum Harvest Volume” in the section "Detailed Harvest Planning" on page 26). The indicator is fulfilled through documentation of the minimum harvest volume (from the document “Ottertabelle”).
3. Reduced annual harvest levels in stable strata to increase or maintain forest carbon stocks (overview of planning results in the Management Plan under “Harvest Volumes” on page 23; evidence of actual harvests taken from “Ottertabelle”).
4. Planning and implementation of planting measures to establish climate-resilient tree species on final-harvest areas (evidence provided through the planting action documentation)

CAR C	Compliant	#0043	Katharina Reisert	22.12.2025

Indicator 6.3.4 - Site Clearance

Tree stumps and logging debris remain untreated on the project site. Exceptions may be made on the basis of local or regional forest protection measures (e.g., bark beetle control, forest fire prevention) or for reasons of traffic and occupational safety, and must be justified accordingly.

Notes from the project manager

No activities are carried out that violate the method's restrictions regarding land clearing.

C	Compliant	#0019	Katharina Reisert	11.12.2025

During the on-site audit of the project area, it was clearly confirmed that tree stumps and logging residues remain on the project area in their untreated form.

Indicator 6.3.5 - Soil Preparation

No soil preparation in the form of mulching, tilling, or plowing takes place on the project area. In exceptional cases, the following conditions are met:

a. An excluded soil preparation method is demonstrably necessary as a last means on a sub-area, as it creates a crucial prerequisite for the successful implementation of project activities.
b. These are plow rows used exclusively for planting.

A common practice of soil preparation for planting on calamity sites does not justify an exception.

Notes from the project manager

No activities are carried out that violate the method's restrictions regarding soil cultivation.

C	Compliant	#0024	Katharina Reisert	16.12.2025

During the on-site audit, no evidence of regular soil disturbance was found. It is confirmed that the indicator is met in accordance with the requirements of Methodology 03.

Indicator 6.3.6 - Combustion of Biomass

No biomass is burned on the project site. Exceptions are made for reasons of local or regional forest protection (e.g., bark beetle control, forest fire prevention) or traffic and occupational safety, and are justified accordingly.

Notes from the project manager

No activities are carried out that violate the method’s restrictions regarding the burning of biomass.

C	Compliant	#0025	Katharina Reisert	16.12.2025

Indicator 6.3.7 - Tree Species Selection

The tree species selected for the project activities are considered to be suitable for the local site conditions and climate-resilient in accordance with a recognized scientific recommendation. Tree species from natural regeneration should be integrated into the project in consideration of close-to-nature silviculture practices, taking into account the requirements of 6.3.8, even if they are not part of a scientific recommendation.

Notes from the project manager

The planning for the revised silvicultural approach in the management plan (from p. 29) meets the requirements of this indicator.

C	Compliant	#0046	Katharina Reisert	19.12.2025

The stocking goal is based on the natural forest communities typical of the area, primarily native oak and beech mixed forests. For additional guidance, the evidence-based cultivation recommendations (EVA) from the Bavarian State Institute for Forestry (LWF) are applied. Hence, the selection of tree species is implemented in full compliance with indicator 6.3.7.

Indicator 6.3.8 - Tree Species Composition

Newly established stands shall consist of at least three tree species, whereby by the end of the accounting period

a. one tree species covers at least 10% and less than 50% of the area,
b. Tree species that have already been lost in the previous stand due to drought stress or disease cover less than 20% of the area,
c. Tree species from natural rgeneration that do not have a site-appropriate and climate-resilient recommendation (according to indicator 6.3.7) cover less than 20% of the area,
d. the proportion of introduced tree species is less than 20%,
e. the contiguous unmixed area of a tree species is less than 0.5 ha for certifications smaller than 50 ha and less than 1 ha for certification smaller than 50 ha.

The percentages refer to the canopy cover of the new stand to be established. The canopy cover must be sufficient to ensure that a closed stand layer is created by the end of the crediting period. Overmature trees are not to be included.
It is permitted to use tree species with less than 10%, but they are not considered for the minimum tree species count.

_____
A deviation in terms of the number of tree species and the associated mixture (first point) is permissible, provided that a site-specific recommendation from a ‘recognized scientific organization/institution’ (see 6.3.7) is available.

Notes from the project manager

The planning for the revised silvicultural approach in the management plan (from p. 29) meets the requirements of this indicator.

C	Compliant	#0020	Katharina Reisert	11.12.2025

According to the management plan, the targeted tree species composition at the end of the accounting period is 30% beech, 30% oak, 15% noble hardwood, 10% other deciduous trees, and 15% other coniferous trees. The estimated conversion area within the operation over the entire accounting period amounts to 300 hectares. The planned implementation is justified in the management plan, and further details regarding the choice of tree species are also described.

This confirms that the silvicultural planning has been carried out in accordance with the requirements of Methodology 03.

Indicator 6.3.9 - Area Accuracy

The geo-data of the sub-areas (GeoJSON) stored on the eva online platform correspond to the actual areas.

C	Compliant	#0022	Katharina Reisert	11.12.2025

During the on-site inspection, the boundary lines were randomly checked. The verification team confirms the accurate submission of the geo-data on the EVA online platform.

Indicator 6.3.10 - Fertilizer & Liming

No synthetic fertilizers or soil additives are used in the implementation of project activities. Seeds and seedlings that have been treated with fertilizers and soil additives prior to planting are exempt from this requirement.

Notes from the project manager

No activities are carried out that violate the method's restrictions regarding fertilization and liming.

C	Compliant	#0021	Katharina Reisert	11.12.2025

It has been confirmed that there were no signs of synthetic fertilizer application or liming observed on-site. This was further verified by the forester, who confirmed that neither liming nor the use of synthetic fertilizers is practiced. Therefore, the indicator is fully met in accordance with the requirements of the applied method.

Indicator 6.3.11 - Actual Inventory Data

The forest inventory data used are not older than 36 months at the beginning of the accounting period (indicator 1.3.1) and meet the requirements of the monitoring criterion (criterion 6.9).
If the forest inventory data is older than 12 months, the current status is updated in a transparent and traceable manner on the basis of documented interventions and events and used for the scenarios.

Notes from the project manager

The recording dates of the sample plots are documented in the forest management evaluation under the tab “Data Export – Measurement Points” starting from July 2025. The beginning of the crediting period is Januar 2025. This confirms that the inventory data are neither older than 36 months nor older than 12 months.

C	Compliant	#0036	Katharina Reisert	18.12.2025

A comprehensive forest management evaluation, including the measured samples, was provided in an Excel spreadsheet. All raw data is transparently and comprehensibly documented. The forest inventory used is neither older than 36 months nor older than 12 months, and the submitted data fully meets the requirements of the monitoring criterion (Criterion 6.9).

Indicator 6.3.12 - Avoidance of Nursing Backlogs

For strata with a BHD < 14 cm, identical extraction rates are used in the reference and project scenarios (indicators 6.5.3 & 6.6.3), so these strata are not accounted for additional ecosystem services.

Notes from the project manager

The assessment of risk exposure is presented as an overview in the management plan, section “Risk Analysis” (from p. 18 onward). The exclusion of eligibility is carried out in the A&P section of the tree species groups, where the classification rate must be identical for both scenarios.

C	Compliant	#0026	Katharina Reisert	16.12.2025

Indicator 6.3.13 - Tree Stand Stability

For strata with a height-to-diameter ratio (h/d ratio) of more than 0.85, identical extraction rates are used in the reference and project scenarios (indicators 6.5.3 & 6.6.3), so these strata are not accounted for additional ecosystem services.

Notes from the project manager

The assessment of risk exposure is presented as an overview in the management plan, section “Risk Analysis” (from p. 18 onward). The exclusion of eligibility is carried out in the A&P section of the tree species groups, where the classification rate must be identical for both scenarios.

C	Compliant	#0027	Katharina Reisert	16.12.2025

Indicator 6.3.14 - Reduction of Windthrow Risk

For strata with an average height (h) of more than 32.5 m, identical extraction rates are used in the reference and project scenarios (indicators 6.5.3 & 6.6.3), so these strata are not accounted for additional ecosystem services.

Notes from the project manager

The assessment of risk exposure is presented as an overview in the management plan, section “Risk Analysis” (from p. 18 onward). The exclusion of eligibility is carried out in the A&P section of the tree species groups, where the classification rate must be identical for both scenarios.

C	Compliant	#0028	Katharina Reisert	16.12.2025

Indicator 6.3.15 - Avoidance of Overstocking Risk

For strata with a stocking degree B° < 0.6 and B° > 1.2, identical extraction rates are used in the project and reference scenarios (indicators 6.5.3 & 6.6.3), and these strata are not accounted for additional ecosystem services.

Notes from the project manager

The assessment of risk exposure is presented as an overview in the management plan, section “Risk Analysis” (from p. 18 onward). The exclusion of eligibility is carried out in the A&P section of the tree species groups, where the classification rate must be identical for both scenarios.

C	Compliant	#0029	Katharina Reisert	16.12.2025

Indicator 6.3.16 - Minimum Extraction Rate

In strata that have identical extraction rates in the reference and project scenarios (indicator 6.3.12, indicator 6.3.14, indicator 6.3.15), the total extraction is complied with. A corresponding minimum extraction rate is specified in the management plan.

Notes from the project manager

The minimum harvest rate (p. 23) is the sum of all annual harvest volumes from the strata in which at least one risk factor exceeds the threshold value. Harvest planning from strata without any exceeded risk indicator is not taken into account.
The management plan provides an overview of the annual harvest volume of the risk-affected strata in the section “Risk Analysis.” These correspond to the annual harvest volumes from the stratified silvicultural planning (A&P) of the individual tree species groups.

C	Compliant	#0030	Katharina Reisert	16.12.2025

Indicator 6.3.17 - Determining Growth Rates

Adequate and identical growth rates are used in the reference and project scenarios. The basis used for the growth values is justified.

Notes from the project manager

In the management plan, the section on growth (from p. 89) documents the growth values used. These are based on the yield tables. The section also includes a justification for the growth values applied.

Indicator 6.3.18 - Stratified Inventory Results

The forest inventory contains a stratified results by tree species and age classes.

Notes from the project manager

Evidence of a stratified analysis by tree species groups and age classes is provided in the “Age Class Analysis” section of the management plan (from p. 82).

C	Compliant	#0031	Katharina Reisert	16.12.2025

Criterion 6.4 - Carbon Pools & GHG Emissions

For GHG accounting, only categories of carbon pools and GHG emissions that make a significant contribution are selected.

Indicator 6.4.1 - Insignificant Carbon Pools & GHG Emissions

In accordance with the requirements of the UNFCCC, the scope (6.2.) and applicability (6.3.) of the methodology, the following categories of carbon pools and GHG emissions are not selected for GHG accounting:

- Categories that are not expected to develop negatively in the project scenario or to differ significantly from the reference scenario.
- Categories whose total amount is considered insignificant.

These categories are not included in GHG accounting in accordance with UNFCCC guidelines.

Carbon pools & GHG emissions	Rationale
Organic soil carbon	***Soil Organic Carbon (SOC) Soil Organic Carbon (SOC)*** It can be assumed that the amount of 'soil organic carbon' will not decrease in either scenario. Therefore, this carbon pool is not selected for GHG accounting when applying the Conservative Approach.
Shrubs	It is assumed that the amount of 'shrubs' does not differ significantly in both scenarios, so the delta of the pools can be considered insignificant. Therefore, this carbon pool is not selected for GHG accounting.
Non-lignified biomass	A/R CDM Methodology as insignificant in relation to the total amount. Therefore, this carbon pool is not selected for GHG accounting.
Combustion of fossil fuels for project implementation	***Forestry work, project management*** GHG emissions in this category are assessed as insignificant in relation to the total amount in accordance with the UNFCCC A/R CDM Methodology guidelines. For this reason, GHG emissions in this category are not selected for GHG accounting.
Synthetic fertilizers	Based on indicator 6.3.10, the total GHG emissions from this category are considered insignificant. For this reason, the GHG emissions of this category are not selected for GHG accounting.
Combustion of biomass	Based on indicator 6.3.6, it can be assumed that 'biomass combustion' does not differ significantly in either scenario. For this reason, GHG emissions in this category are not selected for GHG accounting.

Indicator 6.4.2 - System Boundaries for Carbon Pools

For reasons of system delimitation, the following categories of carbon pools and GHG emissions are not selected in this method:

Carbon pools & GHG emissions	Rationale
Harvested wood products (HWP)	In order to avoid double counting of emission reductions along the wood value chain, the carbon pool HWP is not selected.

Indicator 6.4.3 - Selection of Carbon Pools & GHG Emissions

The following categories of carbon pools & GHG emissions are selected for the method:

Carbon pools & GHG emissions	Reason
Above-ground and below-ground biomass of trees	It is assumed that the amount of 'above- and belowground biomass of trees' differs significantly between the two scenarios. For this reason, this carbon pool is selected for GHG accounting.
Deadwood	***Depending on the method and project, the amount of 'deadwood' can differ significantly between the two scenarios. For this reason, this carbon pool can be selected for GHG accounting.***

Criterion 6.5 - Reference Scenario (Baseline)

The basis for the ‘GHG balance of the reference scenarios’ (baseline) is the most likely development of an area without income from the marketing of ecosystem services.

Indicator 6.5.3 - Identification of Reference Scenario (M03)

The reference scenario corresponds to the ***common management practice*** in the respective region at the forest management level, with the primary objective of timber production.
In the reference scenario, stock development is derived from the stock at the beginning of the inventory period and the annual net increment, whereby the net increment is calculated from the natural increment (indicator 6.3.17) and the utilization rate of the reference scenario on the project area.
The utilization rate of the reference scenario is based on the following conditions:

a. The summary felling plan and the stratified silvicultural plan are used as indicators, each with a weighting of 50%.
b. The rotation period is defined by the time of maximum average total growth according to a yield table.
c. The compensation period for final use is set at 30 years.
d. The withdrawal quotas for the strata are set in accordance with the requirements listed under applicability

Indicator 6.5.5 - Quantification of the Reference Scenario

The GHG balance of the reference scenario is quantified based on the changes in the selected GHG pools and GHG emissions in accordance with the assumptions of the corresponding method. The corresponding tools in the eva certification platform are used for quantification.

$$\Delta GHG_{ref} = \Delta GHG_{ref,P} + \Delta GHG_{ref,E}$$

where			Unit
ΔGHG_{ref}	=	GHG balance of reference scenario	[tCO2e]
$\Delta GHG_{ref,P}$	=	Net change of included GHG pools according to the methodology	[tCO2e]
$\Delta GHG_{ref,E}$	=	Net change of included GHG emissions according to the methodology	[tCO2e]

$$\Delta GHG_{ref,P} = \sum_{i=1}^{Tr} \sum_{t=1}^{CP} (\Delta Vagb_{ref,i,t} * cf_{i,t})$$

where			Unit
$\Delta GHG_{ref,P}$	=	Net change of included GHG pools in the reference scenario according to the methodology	[tCO2e]
$\Delta Vagb_{ref,i,t}$	=	Net growth rate of aboveground tree biomass volume from tree species / tree species group present in the reference scenario	[VFm]
CP	=	Crediting period	[years]
Tr	=	Tree species / Tree species group	[-]
$cf_{i,t}$	=	Tree species specific /-group specific conversion factor for conversion from above ground biomass volume [VFm] into tCO2e of above- and belowground biomass	[-]

$$\Delta Vagb_{ref,i,t} = Z_{i,t} - (U_{ref,i,t} + Ca_{ref,i,t}) * vc_{i,t}$$

where			Unit
$\Delta Vabg_{ref,i,t}$	=	Net growth rate of aboveground tree biomass volume from tree species / tree species group present in the reference scenario	[VFm]
$Z_{i,t}$	=	Growth rate of above ground biomass volume of tree species / tree species group i.	[VFm]
$U_{ref,i,t}$	=	Cut rate of above ground biomass volume from tree species / tree species group i at time t in the reference scenario	[EFm]
$Ca_{ref,i,t}$	=	Calamity volume of tree species / tree species group at time t in the reference scenario	[EFm]
$vc_{i,t}$	=	Volume conversion factor from [EFm] into [VFm]	[-]

C	Compliant		Software	28.11.2025
This indicator was checked by a software query and rated as compliant.				

Indicator 6.5.6 - Revision of the Reference Scenario

In the case of a recurring inventory, the reference scenario for the coming inventory period is either updated or the permanent stock (indicator 6.6.6) from the previous period is retained.
When the reference scenario is updated, the management plan is adjusted accordingly. The adjusted management plan contains the agreement in writing of the project operator.

Criterion 6.6 - Project Scenario

The ‘GHG balance of the project scenario’ is derived from the planned project activities.

Indicator 6.6.3 - Identification of Project Scenario (M03)

The project scenario is determined by the project activities actually carried out in accordance with the indicators listed under applicability.

Indicator 6.6.5 - Quantification of Project Scenario

The GHG balance of the project scenario is quantified based on changes in the selected GHG pools and GHG emissions in accordance with the assumptions of the relevant method (projection) and the actual development on the project site. The relevant tools in the eva certification platform are used for quantification.

$$\Delta GHG_{pro} = \Delta GHG_{pro,P} + \Delta GHG_{pro,E}$$

where			Unit
ΔGHG_{pro}	=	GHG balance of project scenario	[tCO2e]
$\Delta GHG_{pro,P}$	=	Net change of included GHG pools according to the methodology	[tCO2e]
$\Delta GHG_{pro,E}$	=	Net change of included GHG emissions according to the methodology	[tCO2e]

$$\Delta GHG_{pro,P} = \sum_{i=1}^{Tr} \sum_{t=1}^{CP} (\Delta Vagb_{pro,i,t} * cf_{i,t})$$

where			Unit
$\Delta GHG_{pro,P}$	=	Net change of included GHG pools in the project scenario according to the methodology	[tCO2e]
$\Delta Vagb_{pro,i,t}$	=	Net growth rate of aboveground tree biomass volume from tree species / tree species group present in the project scenario	[VFm]
CP	=	Crediting period	[years]
Tr	=	Tree species / Tree species group	[-]
$cf_{i,t}$	=	Tree species specific /-group specific conversion factor for conversion from above ground biomass volume [VFm] into tCO2e of above- and belowground biomass	[-]

$$\Delta Vagb_{pro,i,t} = Z_{i,t} - (U_{pro,i,t} + Ca_{pro,i,t}) * vc_{i,t}$$

$$= Vagb_{pro,i,t} - Vagb_{pro,i,t-1}$$

where			Unit
$\Delta Vabg_{pro,i,t}$	=	Net growth rate of aboveground tree biomass volume from tree species / tree species group present in the reference scenario	[VFm]
$Vabg_{pro,i,t}$	=	Standing above ground biomass volume of tree species / tree species group at time t	[VFm]
$Z_{i,t}$	=	Growth rate of above ground biomass volume of tree species / tree species group i.	[VFm]
$U_{pro,i,t}$	=	Cut rate of above ground biomass volume from tree species / tree species group i at time t in the project scenario	[EFm]
$Ca_{pro,i,t}$	=	Calamity volume of tree species / tree species group at time t in the project scenario	[EFm]
$vc_{i,t}$	=	Volume conversion factor from [EFm] into [VFm]	[-]

C	Compliant		Software	28.11.2025

This indicator was checked by a software query and rated as compliant.

Criterion 6.7 - Leakage

Leakage effects are taken into account appropriately and in a method-oriented manner when accounting for ecosystem services.

Indicator 6.7.1 - Activity-Shifting Leakage

The methodologies take into account the following deductions for leakage effects caused by the relocation of activities when calculating the project's GHG balance:

a. M01 0%
b. M02 0%
c. M03 0%

C	Compliant		eva Secretariat

This indicator was checked by the FCS Secretariat and rated as compliant.

Indicator 6.7.2 - Market Leakage

The methodologies take into account the following deductions for leakage effects caused by the relocation of activities when calculating the project's GHG balance:

a. Method 01: 0%
b. Method 02: 0%
c. Method 03: 5%

C	Compliant		eva Secretariat

This indicator was checked by the FCS Secretariat and rated as compliant.

Criterion 6.8 - Number of eva-Credits

The number of eva-credits issued and their equivalence to additional ecosystem services is clearly defined.

Indicator 6.8.1 - Quantification Carbon Credits

The additional GHG balance of the project is calculated from the GHG balance of the project scenario minus the GHG balance of the reference scenario (indicator 6.6.5). The number of eva-credits issued corresponds to the additional GHG balance of the project in tCO2e.

$$GHG_{add} = \Delta GHG_{pro} - \Delta GHG_{ref} - (L_{act} + L_{mar})$$

where			Unit
GHG_{add}	=	Additional GHG balance of the project	[tCO2e]
ΔGHG_{pro}	=	GHG balance of protect scenario	[tCO2e]
ΔGHG_{ref}	=	GHG balance of reference scenario	[tCO2e]
L_{act}	=	Emissions from Activity-Shifting Leakage	[tCO2e]
L_{mar}	=	Emissions from Market Leakage	[tCO2e]

$$n_{eva-credits} = GHG_{add}$$

where			Unit
$n_{eva-credits}$	=	Number of issued eva-credits	[credits]
GHG_{add}	=	Additional GHG balance of the project	[tCO2e]

C	Compliant		Software

This indicator was checked by a software query and rated as compliant.

Criterion 6.9 - Monitoring

The amount of eva-credits is regularly verified by independent monitoring.

Indicator 6.9.1 - Monitoring Period

The monitoring period shall cover at least the entire crediting period.

C	Compliant		eva Secretariat
This indicator was checked by the FCS Secretariat and rated as compliant.			

Indicator 6.9.2 - Monitoring Implementation

The project operator is responsible for monitoring, including inventories, and bears the associated costs. Inventory work should be carried out by an independent, expert third party in accordance with recognized forestry practice in the administrative application area (indicator 1.1.1).

Indicator 6.9.3 - Inventory Procedure

Data from one of the following inventory procedures are used, provided that the procedure is appropriate for the required inventory parameters (indicator 6.9.4) and allow for an estimation accuracy in accordance with indicator 6.9.5:

a. Forest inventory by forest stand

b. Inventory sampling with permanent marking in accordance with federal guidelines for the assessment of usage rates pursuant to § 34b EStG (German Income Tax Act) and other tax law purposes.

c. Inventory using remote sensing methodologies which are informed with adequate terrestrial data.

For methodology M03, only procedure (b) may be used for methodological reasons.
The inventory procedure is described and documented in a comprehensible manner, as is the evaluation of the data collected. Repeat inventories must ensure that no deviations occur due to methodological differences in the inventory procedures.

Notes from the project manager

A document is uploaded that describes the inventory procedure (including the parameters recorded, the sampling method, and the evaluation with the formulas used).
The sample plots are provided in GeoJSON format.
In addition, a validation report from the VVS is uploaded, confirming that the procedure is presented appropriately and that traceability, transparency, and reproducibility are ensured.

Documents

- FE-Verfahrensbeschreibung-OCELL-AKTUELL AS OF APRIL 2025 +...
- Validierungsbericht_Verfahrensbeschreibung zur Auswertung von ...
- STP_GemeindewaldEußenheim.geojson

C	Compliant	#0034	Katharina Reisert	18.12.2025

Indicator 6.9.4 - Inventory Parameters

At least the following parameters are recorded for the forest inventory:

a. M01,M02,M03
- Tree species composition (tree species, area shares)
- Tree height
- Stand layer
- Stock

b. M02,M03
- Stocking density
- Age
- Quality

c. M03
- Diameter at breast height (DBH)

Notes from the project manager

All required parameters are included in the description of the sampling procedure.
In addition, an Excel document is provided that contains the forest management evaluation.
In the “Data Export – Sample Measurements” tab, there is a tabular overview of the recorded parameters.
Further information is presented in the “Age Class Analysis” tabs.

Documents

FE-Verfahrensbeschreibung-OCELL-AKTUELL AS OF APRIL 2025 +...

C	Compliant	#0035	Katharina Reisert	18.12.2025

Indicator 6.9.5 - Evaluation & Estimation Errors

In the overall evaluation of the stock on the project area, the simple standard error is no more than 5%. The evaluation procedure and the results are described and documented in a comprehensible manner.

Notes from the project manager

To meet the requirement, a document is uploaded that provides a comprehensive and transparent description of the evaluation procedure.
In addition, a PDF document from the forest management evaluation is provided, which demonstrates the simple standard error of the overall stock assessment on the project area and confirms that it does not exceed 5%.

Documents

FE-Verfahrensbeschreibung-OCELL-AKTUELL AS OF APRIL 2025 +...

C	Compliant	#0045	Katharina Reisert	19.12.2025

The overall evaluation of the stock on the project area resulted in a simple standard error of 2,84%, which is below the relevant threshold of 5%. The evaluation process and results are transparently and comprehensibly documented in the forest management report.

Indicator 6.9.6 - Consecutive Iventory

A consecutive inventory is carried out periodically and no later than 10 years after the last inventory.

C	Compliant		Software

This indicator was checked by a software query and rated as compliant.

Indicator 6.9.7 - Verification of Inventory Procedure

The plausibility of the inventory results is ensured by the following measures:

a. The inventory and evaluation procedures are documented in a comprehensible manner and the results reflect the condition of the forest.
b. If the data collection for the inventory procedure has not been carried out by independent third parties (indicator 6.9.2), it is checked for systematic errors by the VVS.
c. The evaluation procedure has already been validated by eva, a VVS accredited by eva, or by a relevant authority.

If there is reasonable suspicion of systematic errors, the project operator shall prove at its own expense that no such errors exist.

Notes from the project manager

a) The inventory and evaluation procedure is documented.
b) The inventory survey was carried out by independent third parties (OGF GmbH), which makes an independent review unnecessary.
c) Furthermore, a validation report from the VVS is submitted, confirming that the applied procedure is presented in a comprehensible manner and that the traceability and plausibility of the inventory results are ensured.
Additionally, the documentation of the sample measurements has been attached to ensure verifiability.

Documents

FE-Verfahrensbeschreibung-OCELL-AKTUELL AS OF APRIL 2025 +...

Validierungsbericht_Verfahrensbeschreibung zur Auswertung von ...

C	Compliant	#0032	Katharina Reisert	16.12.2025

Indicator 6.9.8 - Documentation of Project Activities

Project activities on the project site are documented and reported once per calendar year. The following parameters are reported:

a. Actual total utilization volume (EFm) broken down into
   - Utilization from regular timber harvesting
   - Utilization from calamities, provided these are officially confirmed

b. Number of trees planted per tree species and mixture type, if applicable

c. Brief explanation of the measures and their contribution to the progress of the project

d. Areas covered by measures as geodata (indicator 6.9.9)

Notes from the project manager

The documentation of the measures is carried out digitally in the Dynamic Forest software. The associated geodata are also stored there. At present, this can only be verified during the on-site audit.
The Excel exports contain details of the measures in tabular form. The explanations will be integrated into the Dynamic Forest software as part of future re-certification.
The actual harvesting volumes are recorded in the file "Ottertabelle"

FAR	Forward Action Request	#0033	Katharina Reisert	18.12.2025

The project activities carried out on the project site have been comprehensively documented and presented in the report. The project operator prepared a clear and well-structured Excel spreadsheet summarizing all project activities. Additionally, a detailed overview of the implemented plantings was provided, including information on tree species. This information is accessible via the Dynamic Forest platform and was reviewed and verified on a sample basis during the on-site audit.

However, a short descriptions of the project activities and their contribution to the project's progress are currently not available. The project operator has announced that these will be added to the Dynamic Forest platform as part of the next verification process. The update is required to be reviewed during the subsequent verification.

Indicator 6.9.9 - Activity Areas

When documenting project activities (indicator 6.9.9), the activity areas are documented in geojson format. The areas covered by the measures are attributed with the corresponding primary project activities of the methodology (criterion 6.1).

Notes from the project manager

The documentation of the measures is carried out digitally in the Dynamic Forest software. The associated geodata are also stored there. At present, this can only be verified during the on-site audit.

C	Compliant	#0041	Katharina Reisert	18.12.2025

The implementation and partial planning of measures were documented digitally using the Dynamic Forest platform. These measures are linked to geodata. During the on-site inspection, random samples of the entries were reviewed and found to be accurate. As a result, the documentation process meets the requirements of the indicator.

Indicator 6.9.10 - Realized Regeneration Area

When documenting project activities (indicator 6.9.8), the standard-compliant regeneration areas in accordance with indicators 6.3.7 & 6.3.8 must be documented in geojson format, if available.

Notes from the project manager

The documentation of the measures is carried out digitally in the Dynamic Forest software. The associated geodata are also stored there. At present, this can only be verified during the on-site audit.

C	Compliant	#0042	Katharina Reisert	18.12.2025

All implemented measures have been documented using the Dynamic Forest software. Each measure is linked to geodata and was evaluated on a sample basis during the on-site audit. It has been confirmed that the measures were implemented in compliance with indicators 6.3.7 and 6.3.8.

Indicator 6.9.11 - Aerial Imagery of the Project Area

At the time of initial certification and at intervals of no more than three years, a high-resolution aerial imagery of the entire project area is submitted.
The use of aerial imagery from government bodies is permitted. If the recording cycle of aerial imagery from the relevant government body is not three years, the correspionding recording cycle is also permissible.

Notes from the project manager

A printed map in PDF format with the corresponding aerial imagery for the project area is provided. In addition, the aerial image can be viewed in the Dynamic Forest software.

Documents

GemEuß_Luftbild_Eußenheim.pdf

C	Compliant	#0023	Katharina Reisert	11.12.2025

Indicator 6.9.12 - Verification of Regeneration Area

The standard-compliant regeneration area corresponds to at least the following proportion of the planned regeneration area according to indicator 4.1.3:

a. M02 100%
b. M03 50%

Indicator 6.9.13 - Permanence Securing Stock

During the crediting period, an additional stock is maintained for the reference stock (indicator 6.5.3) that corresponds to the eva-credits issued to date (permanence securing stock).
The additional stock of eva certificates is calculated using conversion factors (indicator 6.10.2). A stock-weighted average based on the current inventory data is used for the conversion factors.
Permanence securing stock = Additional Stock + Reference Stock
Where
Additional stock = [Certificates/3.67] / KE
The indicators under criterion 7.4 govern how deviations are handled.

C	Compliant		eva Secretariat

This indicator was checked by the FCS Secretariat and rated as compliant.

Criterion 6.10 - State of Scientific Knowledge

The instruments used for GHG accounting and conversion factors correspond to the latest scientific findings.

Indicator 6.10.1 - Adapting Qunatification

If new scientific evidence or more suitable data becomes available, the calculation methods or parameters used are adjusted periodically. Any negative deviations caused by the model are offset by the buffer.

Indicator 6.10.2 - Conversion Factors

The conversion of the above ground biomass volume [VFm] into tons of carbon dioxide equivalent [tCO2e] of above-ground and below-ground biomass is carried out using appropriate conversion expansion factors.

$$cf_{i,t} = ke_{i,t} * \frac{44}{12}$$

where			Unit
$cf_{i,t}$	=	Tree species specific /-group specific conversion factor for conversion from above ground biomass volume [VFm] into tCO2e of above- and belowground biomass	[-]
$ke_{i,t}$	=	Conversion expansion factor of the tree species/tree species group from above ground biomass volume to the carbon content of above-ground and below-ground tree biomass in tC, where $ke_{i,t} = ke_i(t)$	[-]

Principle 9 **Uniqueness**

The uniqueness of the output and valuation of ecosystem services is ensured by a publicly accessible registration system (Impact Registry) that reports to the national inventory system.

Criterion 9.3 - Avoidance of Double Counting

The risk of double counting ecosystem services is avoided.

Indicator 9.3.1 - Double Counting within Jurisdicition

The certificates are reported annually to the authorities of the national inventory registry. This enables the issuance of corresponding adjustments in accordance with the Paris Agreement.

Indicator 9.3.2 - Project Overlaps

The project operator guarantees that the project activities will not be used to generate other credits for the same ecosystem service during the crediting period, such as for other WKS methods or third-party methods.

C	Compliant		Software	18.11.2025
This indicator was checked by a software query and rated as compliant.				

Climate impact of the Forest Climate Standard

Principle 4 **Environmental Safeguards**

Projects are carried out in an environmentally responsible manner and generate positive environmental impacts for the restoration, conservation, and resilience of ecosystem services.

4.1 Criterion - Sustainable Forest Management

The project is part of a sustainability-oriented, resource-preserving forest management system.

Indicator 4.1.1 - Certified Sustainable Forest Management

The project area is part of an FSC- or PEFC-certified operating area.

Documents

GemEuß_PEFC-Urkunde_2001_bis_2030.pdf

GemEuß_Gruppe MainSpessartWürzburg FSC FM_COC Certificate ...

C	Compliant	#0008	Katharina Reisert	09.12.2025

A PEFC certificate (valid until 22 March 2030) and an FSC certificate (valid until 12 December 2028) are available for the project area. The indicator is therefore fulfilled.

Indicator 4.1.2 - Project Plan

For the crediting period, a project plan with at least the following content is provided for the project area:

a. Description of the current forest structure and natural values on the project area.
b. Identification and assessment of silvicultural risks on the project area.
c. Definition of silvicultural objectives that are consistent with the methodological objectives (criterion 6.1) and that account for silvicultural risks (b).
d. Definition of the measures and project activities with which the silvicultural objectives (c) are operationally pursued on the project area.
e. Spatial reference of the measures by mapping the forest management units and linking them to the primary project activities.

C	Compliant	#0009	Katharina Reisert	09.12.2025

OCELL has developed a comprehensive management plan for the crediting period, addressing all relevant aspects of the project. The current forest structure within the project area has been thoroughly described through a detailed operational overview and an extensive forest inventory analysis. These elements provide a robust foundation for accurate data collection on the forest's condition.

Furthermore, a risk analysis has been conducted to identify and evaluate potential risks within the project area. This analysis serves as a critical basis for the strategic planning and implementation of project activities. In alignment with the project's methodological objectives, specific management goals have been established, taking into account the identified risks.

To achieve these goals, targeted measures and project activities have been carefully planned to ensure effective execution. The spatial allocation of project activities has been clearly defined through detailed cartographic representations, which accurately outline the treatment units and provide a transparent overview of the planned interventions.

Overall, the management plan establishes a solid and well-structured foundation for the successful and goal-oriented implementation of the project within the project area.

Indicator 4.1.3 - Planned Regeneration Area

Within the project plan (indicator 4.1.2), the regeneration area is defined in which the requirements for tree species selection and mixture are implemented (indicators 6.3.7 & 6.3.8). The following areas are designated and planned for regeneration:

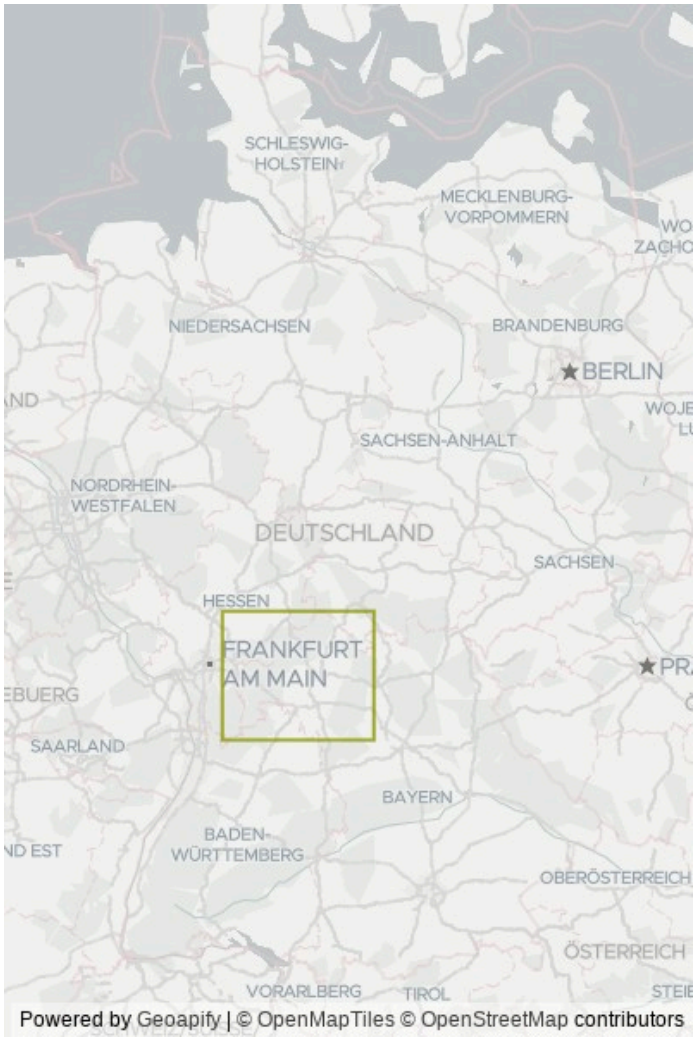
a. M01, M02 Total project area.
b. M03 Feasible regeneration area in accordance with silvicultural conditions
   i. Estimated regeneration area in the crediting period
   ii. Planned regeneration area by the end of the intventory period.

The planned values will be revised for the new inventory period.

CAR C	Compliant	#0010	Katharina Reisert	22.12.2025

Project sites

This project consists of the following sites



Crediting period

30 years

Total area

1.502,5 ha

Growth regions

Fränkische Platte

#	Name	Size (ha)	Growth region
1	1-1-1	12,8	Fränkische Platte
2	1-1-2	0,2	Fränkische Platte
3	1-1-2 (1)	1,7	Fränkische Platte
4	1-1-3	0,5	Fränkische Platte
5	1-1-5	0,2	Fränkische Platte
6	1-2-0	1,4	Fränkische Platte
7	1-2-1	0,8	Fränkische Platte
8	1-2-1 (1)	8,3	Fränkische Platte
9	1-2-2	1,4	Fränkische Platte
10	1-3-1	14,1	Fränkische Platte
11	1-4-0	0,3	Fränkische Platte
12	1-4-0 (1)	1,9	Fränkische Platte
13	1-4-1	7,3	Fränkische Platte
14	1-4-2	11,7	Fränkische Platte
15	1-4-3	10,1	Fränkische Platte
16	1-5-0	1,1	Fränkische Platte
17	1-5-1	3,4	Fränkische Platte
18	1-5-2	36,2	Fränkische Platte
19	1-5-3	1,8	Fränkische Platte
20	1-5-3 (1)	3,6	Fränkische Platte
21	1-5-4	0,6	Fränkische Platte
22	1-6-0	4,4	Fränkische Platte
23	1-6-1	1,6	Fränkische Platte
24	1-6-2	1	Fränkische Platte
25	1-6-3	0,6	Fränkische Platte
26	1-6-3 (1)	3,4	Fränkische Platte
27	1-6-4	9,7	Fränkische Platte
28	1-6-5	3,3	Fränkische Platte
29	1-6-6	7,2	Fränkische Platte
30	1-6-7	1,8	Fränkische Platte
31	1-7-0	2,1	Fränkische Platte

32	1-7-1	1,7	Fränkische Platte
33	1-7-2	0,8	Fränkische Platte
34	1-7-3	27,6	Fränkische Platte
35	1-7-4	0,8	Fränkische Platte
36	1-7-5	1,6	Fränkische Platte
37	1-8-1	5,9	Fränkische Platte
38	1-8-1 (1)	0,3	Fränkische Platte
39	1-9-1	0,1	Fränkische Platte
40	1-9-2	0,1	Fränkische Platte
41	1-11-2	2	Fränkische Platte
42	1-14-2	0,4	Fränkische Platte
43	1-15-1	1,4	Fränkische Platte
44	1-15-2	63,1	Fränkische Platte
45	1-15-3	0,4	Fränkische Platte
46	1-16-1	0,6	Fränkische Platte
47	1-16-1 (1)	5,7	Fränkische Platte
48	1-17-0	5,8	Fränkische Platte
49	1-17-1	0,8	Fränkische Platte
50	1-17-2	0,8	Fränkische Platte
51	1-18-1	7,6	Fränkische Platte
52	1-18-2	4,1	Fränkische Platte
53	1-18-3	2,3	Fränkische Platte
54	1-18-4	0,7	Fränkische Platte
55	1-18-5	8,7	Fränkische Platte
56	1-18-6	5,5	Fränkische Platte
57	1-18-7	6	Fränkische Platte
58	1-18-8	1,4	Fränkische Platte
59	1-18-8 (1)	1,6	Fränkische Platte
60	1-19-1	4,2	Fränkische Platte
61	1-19-2	6,2	Fränkische Platte
62	1-19-3	2,5	Fränkische Platte
63	1-19-4	1,2	Fränkische Platte

64	1-19-6	1,7	Fränkische Platte
65	2-1-0	13,4	Fränkische Platte
66	2-1-1	2,2	Fränkische Platte
67	2-1-2	5,2	Fränkische Platte
68	2-2-1	1,1	Fränkische Platte
69	2-2-1 (1)	21,4	Fränkische Platte
70	2-2-2	4,5	Fränkische Platte
71	2-2-3	0,4	Fränkische Platte
72	2-2-3 (1)	1,6	Fränkische Platte
73	2-2-4	5	Fränkische Platte
74	2-2-5	2,3	Fränkische Platte
75	2-2-6	1,1	Fränkische Platte
76	2-3-1	10,2	Fränkische Platte
77	2-3-2	7,1	Fränkische Platte
78	2-4-1	3,4	Fränkische Platte
79	2-4-1 (1)	10,6	Fränkische Platte
80	2-4-2	3,4	Fränkische Platte
81	2-4-2 (1)	3	Fränkische Platte
82	2-5-0	3,2	Fränkische Platte
83	2-6-1	7,6	Fränkische Platte
84	2-6-2	0,2	Fränkische Platte
85	2-6-2 (1)	0,2	Fränkische Platte
86	2-6-2 (2)	0,2	Fränkische Platte
87	2-6-2 (3)	1	Fränkische Platte
88	2-6-2 (4)	1,5	Fränkische Platte
89	2-6-2 (5)	0,1	Fränkische Platte
90	2-6-2 (6)	0	Fränkische Platte
91	2-6-2 (7)	0,7	Fränkische Platte
92	2-6-2 (8)	0,2	Fränkische Platte
93	2-6-2 (9)	0,4	Fränkische Platte
94	2-6-2 (10)	1,9	Fränkische Platte
95	2-6-2 (11)	0,1	Fränkische Platte

96	2-7-2	0,3	Fränkische Platte
97	2-8-0	9,4	Fränkische Platte
98	2-8-0 (1)	0,7	Fränkische Platte
99	2-8-1	14,8	Fränkische Platte
100	2-8-1 (1)	3	Fränkische Platte
101	2-9-1	21	Fränkische Platte
102	2-9-1 (1)	2,9	Fränkische Platte
103	2-9-2	0	Fränkische Platte
104	2-10-1	1,9	Fränkische Platte
105	2-10-1 (1)	4,9	Fränkische Platte
106	2-10-2	7,9	Fränkische Platte
107	2-10-2 (1)	1,5	Fränkische Platte
108	2-10-3	2,7	Fränkische Platte
109	2-10-4	1,9	Fränkische Platte
110	2-10-5	0,4	Fränkische Platte
111	2-10-5 (1)	0,4	Fränkische Platte
112	2-11-1	5	Fränkische Platte
113	2-11-1 (1)	0,4	Fränkische Platte
114	2-11-2	0,2	Fränkische Platte
115	2-11-2 (1)	0,7	Fränkische Platte
116	2-12-1	16,8	Fränkische Platte
117	2-12-1 (1)	0,4	Fränkische Platte
118	2-12-2	1,1	Fränkische Platte
119	2-12-2 (1)	0	Fränkische Platte
120	2-12-3	4,4	Fränkische Platte
121	2-12-3 (1)	0	Fränkische Platte
122	2-13-2	0,2	Fränkische Platte
123	2-14-0	10	Fränkische Platte
124	2-14-0 (1)	1,5	Fränkische Platte
125	2-14-0 (2)	2,1	Fränkische Platte
126	2-14-1	4,3	Fränkische Platte
127	2-14-2	0,8	Fränkische Platte

128	2-14-3	0,4	Fränkische Platte
129	2-14-3 (1)	2	Fränkische Platte
130	2-14-4	4,9	Fränkische Platte
131	2-14-5	7	Fränkische Platte
132	2-14-6	0,6	Fränkische Platte
133	2-14-7	0,7	Fränkische Platte
134	2-14-11	0,4	Fränkische Platte
135	2-14-12	0,1	Fränkische Platte
136	2-14-14	0,5	Fränkische Platte
137	2-14-15	0,4	Fränkische Platte
138	2-14-15 (1)	0,1	Fränkische Platte
139	2-14-17	0,2	Fränkische Platte
140	2-14-17 (1)	0,2	Fränkische Platte
141	2-14-18	0,1	Fränkische Platte
142	2-15-1	0,3	Fränkische Platte
143	2-15-1 (1)	4,3	Fränkische Platte
144	2-15-2	0,2	Fränkische Platte
145	2-16-0	0,9	Fränkische Platte
146	2-16-1	1,1	Fränkische Platte
147	2-16-1 (1)	7,6	Fränkische Platte
148	2-16-1 (2)	0,1	Fränkische Platte
149	2-16-2	4,1	Fränkische Platte
150	2-16-3	1,7	Fränkische Platte
151	2-16-4	0,4	Fränkische Platte
152	2-16-6	0,1	Fränkische Platte
153	2-16-6 (1)	0,3	Fränkische Platte
154	2-16-7	0,2	Fränkische Platte
155	2-17-0	1	Fränkische Platte
156	2-17-1	4,2	Fränkische Platte
157	2-17-2	5,2	Fränkische Platte
158	2-17-3	1,5	Fränkische Platte
159	2-17-4	6,5	Fränkische Platte

160	2-17-5	0,5	Fränkische Platte
161	2-17-6	0,9	Fränkische Platte
162	2-17-7	0,3	Fränkische Platte
163	2-18-1	1,8	Fränkische Platte
164	2-18-2	0,1	Fränkische Platte
165	2-19-1	7,4	Fränkische Platte
166	2-19-2	2,9	Fränkische Platte
167	2-19-3	0,1	Fränkische Platte
168	2-19-3 (1)	0,1	Fränkische Platte
169	3-1-1	0,1	Fränkische Platte
170	3-1-1 (1)	4,5	Fränkische Platte
171	3-1-1 (2)	5,1	Fränkische Platte
172	3-2-1	3,9	Fränkische Platte
173	3-2-2	0,1	Fränkische Platte
174	3-2-2 (1)	13,8	Fränkische Platte
175	3-3-0	0	Fränkische Platte
176	3-3-0 (1)	4,9	Fränkische Platte
177	3-3-1	0,3	Fränkische Platte
178	3-3-1 (1)	4,9	Fränkische Platte
179	3-3-2	16,2	Fränkische Platte
180	3-4-1	16,6	Fränkische Platte
181	3-4-2	1,5	Fränkische Platte
182	3-5-0	0	Fränkische Platte
183	3-5-0 (1)	2,3	Fränkische Platte
184	3-5-0 (2)	5,3	Fränkische Platte
185	3-5-1	3,2	Fränkische Platte
186	3-5-2	1,4	Fränkische Platte
187	3-6-0	0,5	Fränkische Platte
188	3-6-0 (1)	3,1	Fränkische Platte
189	3-6-1	4,7	Fränkische Platte
190	3-6-2	12,7	Fränkische Platte
191	3-6-2 (1)	2,8	Fränkische Platte

192	3-6-3	2,3	Fränkische Platte
193	3-6-4	0,4	Fränkische Platte
194	3-6-4 (1)	0,8	Fränkische Platte
195	3-7-1	17,1	Fränkische Platte
196	3-8-0	2,6	Fränkische Platte
197	3-8-0 (1)	0	Fränkische Platte
198	3-8-1	3,4	Fränkische Platte
199	3-8-2	0,6	Fränkische Platte
200	3-9-1	14,5	Fränkische Platte
201	3-10-1	3,7	Fränkische Platte
202	3-11-1	1,2	Fränkische Platte
203	3-12-1	1,8	Fränkische Platte
204	3-12-8	0,5	Fränkische Platte
205	4-1-1	0,5	Fränkische Platte
206	4-1-1 (1)	4,1	Fränkische Platte
207	4-1-1 (2)	0,7	Fränkische Platte
208	4-2-1	0,9	Fränkische Platte
209	4-2-2	1,2	Fränkische Platte
210	4-2-3	0,2	Fränkische Platte
211	4-2-3 (1)	0,5	Fränkische Platte
212	4-3-1	4,6	Fränkische Platte
213	4-3-2	0,4	Fränkische Platte
214	4-3-2 (1)	0,9	Fränkische Platte
215	4-3-4	0,3	Fränkische Platte
216	4-4-0	2,7	Fränkische Platte
217	4-4-1	8,4	Fränkische Platte
218	4-4-2	4,8	Fränkische Platte
219	4-4-3	6,9	Fränkische Platte
220	4-5-0	10,1	Fränkische Platte
221	4-5-1	1	Fränkische Platte
222	4-5-2	0	Fränkische Platte
223	4-6-1	3	Fränkische Platte

224	4-6-1 (1)	3,3	Fränkische Platte
225	4-7-0	2,4	Fränkische Platte
226	4-7-1	5,8	Fränkische Platte
227	4-7-2	1,5	Fränkische Platte
228	4-7-3	1	Fränkische Platte
229	4-7-4	2,8	Fränkische Platte
230	4-7-4 (1)	0,3	Fränkische Platte
231	4-7-5	1,7	Fränkische Platte
232	4-7-6	0,4	Fränkische Platte
233	4-8-1	2,5	Fränkische Platte
234	4-8-2	5,4	Fränkische Platte
235	4-9-1	11,6	Fränkische Platte
236	4-9-1 (1)	13,4	Fränkische Platte
237	4-10-0	1,2	Fränkische Platte
238	4-10-1	0,2	Fränkische Platte
239	4-10-2	6,7	Fränkische Platte
240	4-10-3	5,7	Fränkische Platte
241	4-10-4	0,7	Fränkische Platte
242	4-10-5	2,3	Fränkische Platte
243	4-10-6	0,9	Fränkische Platte
244	4-11-0	2,7	Fränkische Platte
245	4-11-1	3,4	Fränkische Platte
246	4-11-2	8,1	Fränkische Platte
247	4-11-3	5,5	Fränkische Platte
248	4-11-4	4,7	Fränkische Platte
249	4-12-1	9,3	Fränkische Platte
250	4-13-0	2,8	Fränkische Platte
251	4-13-1	20	Fränkische Platte
252	4-13-2	5,2	Fränkische Platte
253	4-14-1	20,8	Fränkische Platte
254	4-14-2	2,7	Fränkische Platte
255	4-15-0	3,6	Fränkische Platte

256	4-15-1	13,9	Fränkische Platte
257	4-15-2	0,9	Fränkische Platte
258	4-15-3	0,3	Fränkische Platte
259	4-15-4	3,9	Fränkische Platte
260	4-15-4 (1)	2,9	Fränkische Platte
261	4-15-4 (2)	0,6	Fränkische Platte
262	4-15-5	0,4	Fränkische Platte
263	4-16-1	0,5	Fränkische Platte
264	4-16-1 (1)	0,9	Fränkische Platte
265	4-16-1 (2)	12,1	Fränkische Platte
266	4-17-1	1	Fränkische Platte
267	5-1-1	0,9	Fränkische Platte
268	5-1-1 (1)	13,4	Fränkische Platte
269	5-1-2	0,3	Fränkische Platte
270	5-2-0	0,2	Fränkische Platte
271	5-2-0 (1)	0,7	Fränkische Platte
272	5-2-0 (2)	0,1	Fränkische Platte
273	5-2-0 (3)	1,1	Fränkische Platte
274	5-2-1	0,5	Fränkische Platte
275	5-2-2	0,7	Fränkische Platte
276	5-2-2 (1)	3,5	Fränkische Platte
277	5-2-3	0,2	Fränkische Platte
278	5-2-3 (1)	9,6	Fränkische Platte
279	5-2-4	0,3	Fränkische Platte
280	5-2-5	0	Fränkische Platte
281	5-2-5 (1)	5,5	Fränkische Platte
282	5-2-5 (2)	0,9	Fränkische Platte
283	5-2-6	0,8	Fränkische Platte
284	5-3-2	0,2	Fränkische Platte
285	5-4-1	1,2	Fränkische Platte
286	5-4-2	3	Fränkische Platte
287	5-4-2 (1)	8,9	Fränkische Platte

288	5-4-2 (2)	3,2	Fränkische Platte
289	5-4-2 (3)	0	Fränkische Platte
290	5-4-3	2,7	Fränkische Platte
291	5-4-3 (1)	0,3	Fränkische Platte
292	5-5-1	0,6	Fränkische Platte
293	5-5-2	0,1	Fränkische Platte
294	5-6-1	1,5	Fränkische Platte
295	5-7-1	1,4	Fränkische Platte
296	5-7-2	1,8	Fränkische Platte
297	5-7-3	0,4	Fränkische Platte
298	5-8-2	8,9	Fränkische Platte
299	5-8-3	10,7	Fränkische Platte
300	5-8-3 (1)	2	Fränkische Platte
301	5-8-4	0,8	Fränkische Platte
302	5-8-5	0,3	Fränkische Platte
303	5-9-1	4,4	Fränkische Platte
304	5-9-1 (1)	5,5	Fränkische Platte
305	5-9-1 (2)	2,5	Fränkische Platte
306	5-9-2	2,9	Fränkische Platte
307	5-9-2 (1)	20,1	Fränkische Platte
308	5-10-1	5,6	Fränkische Platte
309	5-10-1 (1)	11,7	Fränkische Platte
310	5-11-1	1	Fränkische Platte
311	5-11-1 (1)	12,9	Fränkische Platte
312	5-11-1 (2)	20,6	Fränkische Platte
313	5-11-1 (3)	1,4	Fränkische Platte
314	5-12-0	2,9	Fränkische Platte
315	5-12-0 (1)	0,4	Fränkische Platte
316	5-12-0 (2)	8,7	Fränkische Platte
317	5-12-0 (3)	4,2	Fränkische Platte
318	5-12-1	8,7	Fränkische Platte
319	5-12-2	2,7	Fränkische Platte

320	5-12-3	2,1	Fränkische Platte
321	5-12-3 (1)	1,1	Fränkische Platte
322	5-12-3 (2)	3,2	Fränkische Platte
323	5-13-1	9,9	Fränkische Platte
324	5-13-2	5,6	Fränkische Platte
325	5-13-3	4,9	Fränkische Platte
326	5-13-4	2,1	Fränkische Platte
327	5-13-5	0,2	Fränkische Platte
328	5-14-1	1,9	Fränkische Platte
329	5-15-1	0,1	Fränkische Platte
330	5-15-1 (1)	0,4	Fränkische Platte
331	5-15-1 (2)	0,4	Fränkische Platte
332	5-15-3	0,5	Fränkische Platte
333	5-15-3 (1)	0,1	Fränkische Platte
334	5-16-1	4,1	Fränkische Platte
335	5-16-1 (1)	0,3	Fränkische Platte
336	5-16-2	0,4	Fränkische Platte
337	5-17-1	0,1	Fränkische Platte
338	5-17-1 (1)	2,7	Fränkische Platte
339	6-1-0	1,4	Fränkische Platte
340	6-1-0 (1)	1,5	Fränkische Platte
341	6-1-1	0,8	Fränkische Platte
342	6-1-2	5	Fränkische Platte
343	6-1-2 (1)	9,8	Fränkische Platte
344	6-1-3	1,8	Fränkische Platte
345	6-1-4	2,9	Fränkische Platte
346	6-1-5	1	Fränkische Platte
347	6-1-6	0,6	Fränkische Platte
348	6-1-7	0,7	Fränkische Platte
349	6-1-8	1,7	Fränkische Platte
350	6-1-9	1,3	Fränkische Platte
351	6-1-10	0	Fränkische Platte

352	6-1-10 (1)	0	Fränkische Platte
353	6-1-11	0	Fränkische Platte
354	6-1-11 (1)	0,1	Fränkische Platte
355	6-1-12	0,8	Fränkische Platte
356	6-2-1	35,8	Fränkische Platte
357	6-2-1 (1)	3,6	Fränkische Platte
358	6-2-4	0	Fränkische Platte
359	6-2-4 (1)	0,1	Fränkische Platte
360	6-2-4 (2)	0,3	Fränkische Platte
361	6-3-1	1,5	Fränkische Platte
362	6-3-2	0,9	Fränkische Platte
363	6-4-0	3,4	Fränkische Platte
364	6-4-1	3,4	Fränkische Platte
365	6-4-1 (1)	5,4	Fränkische Platte
366	6-4-2	1,9	Fränkische Platte
367	6-4-2 (1)	3	Fränkische Platte
368	6-4-2 (2)	15,8	Fränkische Platte
369	6-4-3	2,9	Fränkische Platte
370	6-4-3 (1)	2,3	Fränkische Platte
371	6-4-4	4,6	Fränkische Platte
372	6-4-5	1,6	Fränkische Platte
373	6-4-6	0,9	Fränkische Platte
374	6-4-7	0,5	Fränkische Platte
375	6-4-10	0,2	Fränkische Platte
376	6-4-11	0,2	Fränkische Platte
377	6-4-12	0,1	Fränkische Platte
378	6-5-1	3,2	Fränkische Platte
379	6-5-2	0,5	Fränkische Platte
380	6-5-2 (1)	22,3	Fränkische Platte
381	6-5-3	7	Fränkische Platte
382	6-5-4	0,6	Fränkische Platte
383	6-6-0	2,6	Fränkische Platte

384	6-6-1	0,8	Fränkische Platte
385	6-6-2	4	Fränkische Platte
386	6-6-2 (1)	12,7	Fränkische Platte
387	6-6-3	1,1	Fränkische Platte
388	6-6-4	1,1	Fränkische Platte
389	6-6-5	7,8	Fränkische Platte
390	6-6-6	2,7	Fränkische Platte
391	6-6-7	4,1	Fränkische Platte
392	6-6-8	0,9	Fränkische Platte
393	6-6-9	1,4	Fränkische Platte
394	6-6-10	3,5	Fränkische Platte
395	6-6-11	0,3	Fränkische Platte
396	6-7-1	6,6	Fränkische Platte
397	6-8-	0,2	Fränkische Platte
398	6-8-1	0,2	Fränkische Platte
399	6-8-2	0,3	Fränkische Platte
400	6-9-1	0,2	Fränkische Platte
401	6-9-3	0,2	Fränkische Platte
402	6-9-4	0,3	Fränkische Platte
403	6-9-5	0,7	Fränkische Platte
404	6-9-7	0,1	Fränkische Platte
405	6-11-0	3,3	Fränkische Platte
406	6-11-1	4,6	Fränkische Platte
407	6-11-1 (1)	0,9	Fränkische Platte
408	6-11-1 (2)	1,7	Fränkische Platte
409	6-11-2	1,9	Fränkische Platte
410	6-11-3	0,6	Fränkische Platte
411	6-11-4	2,7	Fränkische Platte
412	6-11-5	0,5	Fränkische Platte
413	6-12-1	1,6	Fränkische Platte

Project scenario

The 'GHG balance of the project scenario' results from the implementation of the project activities.

Projekt_Eußenheim

Project scenario summary table

These figures do not yet account for leakage effects.

	Harvest rate (EFm/Year)	EFm -> VFm	Harvest rate (VFm/Year)	Increment (VFm/Year)	Net increment (VFm/Year)	KE factor (VFm/Year)	GHG balance (tCO2e/Year)
Larch	333	1,43	476	310	-166	0,32	-195
Pine	1.992	1,31	2.611	632	-1.979	0,29	-2.105
Douglas fir	401	1,32	528	670	142	0,35	182
Fir	5	1,25	6	4	-2	0,26	-2
Spruce	304	1,25	379	392	13	0,32	15
ALN	460	1,4	642	684	42	0,3	47
Beech	2.188	1,18	2.571	3.614	1.043	0,38	1.454
Oak	1.719	1,35	2.318	3.180	862	0,38	1.201
ALH	884	1,49	1.317	2.957	1.640	0,45	2.706
Total	8.285,9		10.847,97	12.443	1.595,03		3.303,18
Average (/ha/ Year)	5,51		7,22	8,28	1,06		2,2
Minimum harvest rate: 1.256							

***Quelle Umrechnungsfaktor EFm->VFm**: BWI (2022). Umrechnungsfaktor Efm zu Vfm nach Baumartengruppe und Baumaltersklasse. Thünen-Institut, Vierte Bundeswaldinventur - Ergebnisdatenbank, https://bwi.info. Auftragskürzel: 43Z1JI_L634of_2022_bi

***Quelle Umrechnungsfaktor KE-Faktor**: Wirth C, Schulze E-D, Schwalbe G, Tomczyic I, Weber G, Weller E, 2004. Dynamik der Kohlenstoffvorräte in den Wäldern Thüringens : Abschlussbericht zur 1. Phase des BMBF-Projektes "Modelluntersuchung zur Umsetzung des Kyoto-Protokolls". Thüringer Landesanstalt für Wald, Jagd und Fischerei, Mitteilungen der Thüringer Landesanstalt für Wald, Jagd und Fischerei, 305 S.

Baseline scenario

The basis of the 'GHG balance of the baseline scenario' (baseline) is the most likely development of the area without revenues from forest climate certificates or forest climate services.

Baseline_Eußenheim

Stock on project area at start of inventory period

Tree species group	Stock (VFm)	Area (ha)
ALH	64.688	215
Oak	147.828	489
Beech	140.465	352
ALN	24.130	89
Spruce	9.714	19
Fir	109	0
Douglas fir	17.048	30
Pine	71.083	195
Larch	13.923	34
Total	488.988	1.422,9
Average	325,45	

Summarized harvest planning

Tree species group	Pre-harvest (EFm/Year)	Final harvest (EFm/Year)	Total
ALH	1.175	132	1.307
Oak	1.605	1.602	3.207
Beech	1.973	1.535	3.508
ALN	85	488	573
Spruce	127	131	258
Fir	0	0	0
Douglas fir	373	19	392
Pine	23	1.822	1.845
Larch	7	349	356
Total	5.368	6.078,3	11.446,3
Average	3,57	4,05	7,62

Silvicultural felling planning

Tree species group	Harvest rate (EFm/Year)	Increment (VFm/Year)
ALH	1.335	2.957
Oak	3.135	3.180
Beech	3.560	3.614
ALN	496	684
Spruce	304	392
Fir	5	4
Douglas fir	401	670
Pine	2.252	632
Larch	333	310
Total	11.821	12.443
Average	7,87	8,28

Baseline scenario summary

These figures do not yet account for leakage effects.

	Harvest rate (EFm/Year)	EFm -> VFm	Harvest rate (VFm/Year)	Increment (VFm/Year)	Net increment (VFm/Year)	KE factor (VFm/Year)	GHG balance (tCO2e/Year)
ALH	1.321	1,49	1.969	2.957	988	0,45	1.631
Oak	3.171	1,35	4.275	3.180	-1.095	0,38	-1.525
Beech	3.534	1,18	4.152	3.614	-538	0,38	-750
ALN	534	1,4	746	684	-62	0,3	-68
Spruce	281	1,25	350	392	42	0,32	49
Fir	3	1,25	3	4	1	0,26	1
Douglas fir	397	1,32	522	670	148	0,35	190
Pine	2.049	1,31	2.686	632	-2.054	0,29	-2.184
Larch	345	1,43	493	310	-183	0,32	-215
Total	11.633,65		15.195,22	12.443	-2.752,22		-2.870,8
Average (/ha/Year)	7,74		10,11	8,28	-1,83		-1,91

***Quelle Umrechnungsfaktor EFm->VFm**: BWI (2022). Umrechnungsfaktor Efm zu Vfm nach Baumartengruppe und Baumaltersklasse. Thünen-Institut, Vierte Bundeswaldinventur - Ergebnisdatenbank, https://bwi.info. Auftragskürzel: 43Z1JI_L634of_2022_bi

***Quelle Umrechnungsfaktor KE-Faktor**: Wirth C, Schulze E-D, Schwalbe G, Tomczyic I, Weber G, Weller E, 2004. Dynamik der Kohlenstoffvorräte in den Wäldern Thüringens : Abschlussbericht zur 1. Phase des BMBF-Projektes "Modelluntersuchung zur Umsetzung des Kyoto-Protokolls". Thüringer Landesanstalt für Wald, Jagd und Fischerei, Mitteilungen der Thüringer Landesanstalt für Wald, Jagd und Fischerei, 305 S.

Climate impact

Expected GHG balance

	tCo2
Project scenario	33.032
Baseline scenario	-28.708
Project without deduction	61.740
Leakage	3.087 (5%)
Project	58.653

Expected issuance

	Share	eva-credits
Buffer	21%	12.410
Operator	79%	46.243
Removal	54%	31.380
Avoidance	46%	27.273

Document overview

Name	Remarks	Date
Forstbetriebskarte 2025 mit Recht, aktuell.xlsx	contains sensitive ownership information	26.11.25
Förderunschädlichkeit_FNR....		28.11.25
Forstbetriebsauswertung__G...	contains sensitive forest business management indicators	28.11.25
Holzernte_GemeindeEußenh...	contains sensitive planning figures	28.11.25
GemEuß_Zuwendungen Forst.xlsx	Enthält sensible Finanzinformationen des Forstbetriebs.	28.11.25
Waldbauliche_Hiebsätze_Eu...	contains sensitive forest business management indicators	28.11.25
GemEuß_6_Sitzung_des_Ge...		18.11.25
GemEuß_02-0201-TMP-2402 (Nachweis 2.1.1; Interne & Externe Prozesse).xlsx	Enhält Informationen zu internen und externen Persönlichkeiten, welche nicht öffentlich genannt werden möchten.	18.11.25
01_sample land registry extracts.xlsx		09.12.25
01_sample land registry extracts.xlsx	Sample Land Registry Extracts	09.12.25
Projektvertrag _Eußenheim_signed.pdf	Enthält sensible Informationen des Forstbetriebs sowie wetiere Konditionen des Projektentwicklungsvertrages.	18.11.25
GemEuß_Waldbrandrisiko.png		18.11.25
GemEuß_Finanzielle_Addion...	Enthält sensible betriebliche Finanzkennzahlen.	28.11.25
Kopie von Ottertabelle_aktuell.xlsx	contains sensitive forest business management indicators	28.11.25
Managementplan_Gemeinde...	contains sensitive, enterprise-wide inventory information from the forest management plan	28.11.25
Pflege-Läuterung_GemeindeEußen...	contains sensitive planning figures	28.11.25
Arbeitsauftrag R2 - HE Köpfleinsholz.docx	Contains sensitiv personal information.	28.11.25
Forstbetriebsauswertung__G...	Contains sensitive forest-management-related information	26.11.25
cp_plots__GemeindewaldEu...	contains sensitive forest inventory data	26.11.25
Validierungsbericht_Verfahre... zur Auswertung von Inventurergebnissen_Final.pdf		18.11.25
Kulturpflege_GemeindeEuße...	contains sensitive planning figures	28.11.25
Aschfeld, Fl.Nr. 9208.pdf	The submitted land registry excerpts contain sensitive information related to land parcel ownership. These documents are provided exclusively for audit and verification purposes and are not intended	22.12.25

	for public disclosure. Accordingly, they are marked as confidential and should not be made publicly accessible.	
Gem_Euß_Stichprobe_Rech...	Contains sensitive financial data of the forest management company.	22.12.25
Aschfeld, Fl.Nr. 9212.pdf	The submitted land registry excerpts contain sensitive information related to land parcel ownership. These documents are provided exclusively for audit and verification purposes and are not intended for public disclosure. Accordingly, they are marked as confidential and should not be made publicly accessible.	22.12.25
FE-Verfahrensbeschreibung-OCELL-AKTUELL AS OF APRIL 2025 + APPENDIX.pdf		18.11.25
GemEuß_Luftbild_Eußenhei...		19.11.25
GemEuß_Nachweis organische Böden.pdf		19.11.25
Aschfeld, Fl.Nr. 9216.pdf	The submitted land registry excerpts contain sensitive information related to land parcel ownership. These documents are provided exclusively for audit and verification purposes and are not intended for public disclosure. Accordingly, they are marked as confidential and should not be made publicly accessible.	22.12.25
Bühler, Fl.Nr. 515.pdf	The submitted land registry excerpts contain sensitive information related to land parcel ownership. These documents are provided exclusively for audit and verification purposes and are not intended for public disclosure. Accordingly, they are marked as confidential and should not be made publicly accessible.	22.12.25
Bühler, Fl.Nr. 540.pdf	The submitted land registry excerpts contain sensitive information related to land parcel ownership. These documents are provided exclusively for audit and verification purposes and are not intended for public disclosure. Accordingly, they are marked as confidential and should not be made publicly accessible.	22.12.25
Münster, Fl.Nr. 509.pdf	The submitted land registry excerpts contain sensitive information related to land parcel ownership. These documents are provided exclusively for audit and verification purposes and are not intended for public disclosure. Accordingly, they are marked as confidential and should not be made publicly accessible.	22.12.25
Eigentümernachweise Stichprobe 2025.pdf	The submitted land registry excerpts contain sensitive information related to land parcel ownership. These documents are provided exclusively for audit and verification purposes and are not intended for public disclosure. Accordingly, they are marked as confidential and should not be made publicly accessible.	22.12.25
GemEuß_Nutzung_CO2.pdf		22.12.25
GemEuß_Finanzielle_Additio...	Contains sensitive finanzial data of the forest entitiy.	22.12.25
STP_GemeindewaldEußenhe...		26.11.25
Pflanzung_GemeindeEußen...	contains sensitive planning figures	28.11.25

GemEuß_PEFC-Urkunde_2001_bis_2030.pdf		18.11.25
GemEuß_Gruppe MainSpessartWürzburg FSC FM_COC Certificate 12.9.2025.pdf		18.11.25
Eußenheim_Schätzfehler.pdf	contains sensitive forest management data	26.11.25

Certification report

The following certification report records in writing who carried out the certification, how the scope of work and the rights/obligations of the certifier were defined, which certification process and schedule the certifier followed, and what assessment the certifier reached.

Auditor	TÜV Rheinland Energy & Environment GmbH
Contact person	
Accredited	Accreditation requirements according to FCS are fulfilled.
Audit period	25.11.25 bis 23.12.25 (28 Days)
Dates of the field visit	02. Dezember 2025: On-site audit

Overview CARs, FARs, NCs

#CARs	#FARs	#NCs
7	1	0

Forward Action Requests (FARs)

The following FARs arose from the certification and are therefore part of the next certification of the project.

Relates to	FAR
6.9.8: Dokumentation der Projektaktivitäten	The project activities carried out on the project site have been comprehensively documented and presented in the report. The project operator prepared a clear and well-structured Excel spreadsheet summarizing all project activities. Additionally, a detailed overview of the implemented plantings was provided, including information on tree species. This information is accessible via the Dynamic Forest platform and was reviewed and verified on a sample basis during the on-site audit. However, a short descriptions of the project activities and their contribution to the project's progress are currently not available. The project operator has announced that these will be added to the Dynamic Forest platform as part of the next verification process. The update is required to be reviewed during the subsequent verification.

Certification team

An experienced team carries out the certification of the project. The certification team consists of experienced auditors and experts who cover technical, methodological, ecological and socio-economic expertise. The following team members carried out the certification.

Katharina Reisert (Auditor) - katharina.reisert@tuv.com
Norbert Heidelmann (Technical Review) - norbert.heidelmann@de.tuv.com

Scope of services

Certification is the independent assessment of the project information contained in the Project Design Document (PDD) and its supporting documents. It is based on the information provided. The certification is carried out using a risk-based approach that focuses on identifying significant risks to compliance with the requirements of the standard and the associated project implementation and estimated climate impact. The services of the certifier do not include consulting. The certification follows the procedures of the CDM certification program, the requirements of ISO 14064-3 and the Forest Climate Standard (FCS) version 1.3.

Rights and obligations of the certifier

The certifier is entitled to interview individuals, groups or organizations who, in the opinion of the certifier, have the necessary qualifications to assist in the provision of the service. Any costs incurred must be clarified with eva in advance.
The certifier provides the service efficiently, in a timely manner, professionally and carefully in accordance with the specified procedural requirements. In providing the service, the certifier observes and complies with all applicable laws, regulations, rules and standards imposed by a government or other authority with jurisdiction in the host country.
By carrying out the certification, the certifier does not automatically guarantee a positive certification decision or the issuance of climate certificates or climate performance.
The certifier has the right to subcontract work to other companies and external persons for implementation.

Certification process

The project certification follows these steps:

1. Use of the eva online platform

To conduct certifications cost-effectively and transparently, eva stipulates that the certification process takes place on a specially developed online platform. All project information, supporting documents and the results of the certification are permanently recorded there. At the level of the indicators, the FCS specifies by whom and how these are to be checked. Only indicators marked accordingly in the FCS are checked by the certifier. A corresponding checklist is provided to the certifier by the eva online platform. Using the eva online platform, the certification team can comment on all indicators, add CARs / FARs / CLs, upload their own additional supporting documents and complete the project as compliant (C) or non-compliant (NC).

2. Desk review – review of project information and supporting documents

The submitted project information and supporting documents are reviewed by the certifier according to the requirements (principles, criteria, indicators) of the FCS. The review of the project information and supporting documents during the desk review serves to give the certifier a first overview of the project. During the desk review, a preliminary assessment of individual indicators may be carried out that does not depend on information from an on-site visit.

3. Field visit – on-site visit and follow-up discussions

A visit to the project office and site is carried out by the certifier. During the visit, the project manager provides all information and documents required for the certification and grants access to all sites and relevant persons. If the certifier determines that the information provided by the project manager is not sufficient to carry out the certification, the certifier may, at its sole discretion, conduct follow-up discussions with project participants, project developers, consultants and/or technical staff or financially responsible persons.

4. CAR & CL list

To correct errors, problems or other outstanding issues that must be clarified for a positive completion of the project, Corrective Action Requests (CAR) or Clarification Requests (CL) can be issued. In the event that CARs/CLs are issued, they must be closed before the completion of a certification.

5. Resolution of CARs

The CARs listed on the eva online platform must be answered by the project manager and can thus be resolved. The requests can be resolved by the project manager by correcting and updating the project information. If this does not happen, it may result in the project not being successfully certified and no issuance of certificates or climate performance being recommended.

6. Resolution of CLs

The CLs listed on the eva online platform must be answered by eva and can thus be resolved.

Schedule

The certifier uploaded CARs and CLs to the eva online platform within ten (10) business days after the on-site visit. After the project / eva submitted its responses to CARs and CLs, these were evaluated within ten (10) business days. The technical review and final approval took place within ten (10) business days after completion of the certification report.

Certification assessment

Ecosystem Value Alliance Foundation has contracted TÜV Rheinland Energy & Environment GmbH to review the project "DE00225 -Gemeindewald Eußenheim" and all assertions related to the GHG balance in accordance with the requirements of the Wald-Klimastandard v1.3 as well as the established criteria of Methodology 03 "Klimaoptimiertes Forstbetriebsmanagement". TÜV Rheinland Energy & Environment GmbH acts as an independent third party, while the responsibility for the preparation and fair and accurate presentation of the process lies with the client. The verification team has concluded that the project activity, as described in the project documentation, complies with all relevant requirements of the above-defined criteria and is free from material misstatements or emissions. TÜV Rheinland Energy & Environment GmbH therefore issues a positive verification opinion.

Based on the primary data provided, the supporting documentation, and the project description, the verification team concludes that the GHG balance has been prepared in accordance with the requirements of the Wald-Klimastandard v1.3 and Methodology 03, is accurate, and adequately represents the required parameters.

TÜV Rheinland Energy & Environment GmbH confirms that the project, as described on the eva online platform and assessed during the site visit, meets all criteria of the FCS without restrictions.

Date + Signature
Lead auditor

Date + Signature
Approver

Anhänge

Name	Bezug/Kategorie	Datum
Validierungsbericht_Verfahrensbeschreibung zur Auswertung von Inventurergebnissen_Final.pdf		18.11.25
GemEuß_PEFC-Urkunde_2001_bis_2030.pdf		18.11.25
GemEuß_Gruppe MainSpessartWürzburg FSC FM_COC Certificate 12.9.2025.pdf		18.11.25

Validierungsbericht_Verfahrensbeschreibung zur Auswertung von Inventurergebnissen_Final.pdf

VALIDIERUNGSBERICHT

Dokument erstellt von: Katharina Reisert

TÜV Rheinland Energy & Environment GmbH

Zweck	Validierung der „Verfahrensbeschreibung zur Auswertung der Inventurergebnisse“
Version	1
Report ID	21261993

Berichtbezeichnung	Validierungsbericht: Verfahrensbeschreibung zur Auswertung der Inventurergebnisse
Auftraggeber	Ecosystem Value Association e.V.
Seiten	4
Datum	01.07.2025
Erstellt von	TÜV Rheinland Energy & Environment GmbH
Adresse	Am Grauen Stein 51105 Köln
Freigegeben durch	Florencia Tamanini
Ausgearbeitet von	Katharina Reisert

Zusammenfassung:

Die Ecosystem Value Association e.V. hat die TÜV Rheinland Energy & Environment GmbH beauftragt, die „Verfahrensbeschreibung zur Auswertung der Inventurergebnisse“ zu validieren. Das Verfahren wurde von der OCELL GmbH entwickelt und dient der Durchführung einer Forstbetriebsinventur sowie der Kartierung, Analyse und Auswertung von Messdaten. Das Verfahren soll unter anderem bei der Erstellung von Treibhausgasbilanzen in unterschiedlichen Forstbetrieben zum Einsatz kommen. Zusätzlich ist vorgesehen, das Verfahren als Tool im Kontext des Wald-Klimastandards zu nutzen.

Im Rahmen der Validierung wurden vier (4) Corrective Action Requests (CARs) erstellt. Alle Anmerkungen wurden erfolgreich bearbeitet. Basierend auf der Prüfung der angeforderten und offengelegten Nachweise kommt das Validierungsteam zu dem Schluss, dass das Verfahren angemessen dargestellt wurde und eine Nachvollziehbarkeit, Transparenz sowie Reproduzierbarkeit sichergestellt sind.

1 EINFÜHRUNG UND ZIEL DER VALIDIERUNG

Die Ecosystem Value Association e.V. hat die TÜV Rheinland Energy & Environment GmbH beauftragt, die „Verfahrensbeschreibung zur Auswertung der Inventurergebnisse“ zu validieren. Das Verfahren wurde von der OCELL GmbH entwickelt und dient der Durchführung einer Forstbetriebsinventur sowie der Kartierung, Analyse und Auswertung von forstlichen Messdaten. Die Ergebnisse sollen im Rahmen waldbaulicher Planungen und Maßnahmen eingesetzt werden, unter anderem mit dem Ziel, die Treibhausgasbilanz (THG-Bilanz) von Forstbetrieben steuern zu können. Die OCELL GmbH ist eine wissenschaftliche Ausgründung des Lehrstuhls für Datenverarbeitung der Technischen Universität München (TU München).

Die Ecosystem Value Association e.V. plant, das Verfahren zur Auswertung von Inventurergebnissen gegebenenfalls im Rahmen von CO2-Projekten und zur Generierung von Kohlenstoffzertifikaten als zusätzliches Tool unter dem Wald-Klimastandard neben bestehenden Methoden zur Projektentwicklung einzusetzen. Das Verfahren wurde mit Bezug auf Version 1.2 des Standards validiert, ist jedoch so konzipiert, dass die Anwendbarkeit – bei Erfüllung aller Anforderungen – auch für zukünftige Versionen möglich ist.

2 VALIDIERUNGSPROZESS

2.1 Methode

Im Rahmen der Validierung wurden folgende Aspekte geprüft:

1. Anwendbarkeit des Verfahrens: Es wurde geprüft, ob sich die Verfahrensbeschreibung zur Auswertung der Inventurergebnisse für den vorgesehenen Zweck eignet.
2. Messmethoden und Messgenauigkeiten: Es wurde geprüft, ob die beschriebenen Messmethoden und Messgenauigkeiten anerkannte und bewährte Methoden sind
3. Datenerhebung und Datenverarbeitung: Es wurde geprüft wie die notwendigen Daten zur Umsetzung und Berechnung der Verfahrensbeschreibung erhoben werden sollen
4. Reproduzierbarkeit und Konsistenz: Es wurde geprüft, ob das Verfahren unter identischen Bedingungen wiederholt werden kann und dabei konsistente Ergebnisse liefert.
5. Nachvollziehbarkeit und Transparenz: Es wurde geprüft ob alle relevanten Schritte nachvollziehbar dokumentiert wurden und ob externe Auditoren das Verfahren und die darauf basierenden Ergebnisse nachverfolgen können.

2.2 Klärung der Feststellungen

Es wurde eine Liste von CARs und CLs erstellt, die alle im Verifizierungsprozess identifizierten Feststellungen sowie deren Lösungswege dokumentiert. CARs wurden ausgestellt, wenn Fehler festgestellt wurden, die einen direkten Einfluss auf das Verfahren zur Auswertung der Inventurergebnisse hatten, während CLs ausgestellt wurden, wenn zusätzliche Informationen benötigt wurden, um eine Fragestellung vollständig zu klären. Im Verlauf der Validierung wurden vier (4) CARs identifiziert. Der Validierungsbericht wurde nach Abschluss aller oben genannten Feststellungen ausgestellt.

2.6 FESTSTELLUNG IM RAHMEN DER VALIDIERUNG

Corrective Action Request	Feststellung	Rückmeldung	Abschließendes Fazit
CAR 01	Die Variablen der Formel zur Berechnung der Standfläche [sfl] enstprechen nicht der Formelbeschreibung. Es ist erfordelrich die Variabelbeschreibung zu überarbeiten.	Hierbei handelt es sich um eine Inkonsistenz in der Beschreibung. Die Indizies und Variablen werden in der nächsten Dokumentenversion richtig beschrieben.	Der Fehler wurde entsprechend behoben.
CAR 02	Es besteht Unklarheit darüber, ob alle Schritte der Verfahrensbeschreibung, für die Auswertung der Inventurergebnisse und die waldbauliche Planung, zwingend umzusetzen sind. Als Beispiel ist Absatz 1.15.2 "Abgestimmte waldbauliche Einzelplanung" und Absatz 1.16 "Abstimmung der Gesamtweiser & Nutzungssatzvorschlag" zu nennen. Es ist erforderlich, eindeutig zu kennzeichnen, welche Absätze bei der Anwendung der vorliegenden Verfahrensbeschreibung verpflichtend sind, oder irrelevante Absätze zu entfernen.	Das Dokument "Verfahren der Forsteinrichtung von OCELL" ist darauf ausgelegt, die Herleitung eines objektiven steuerlichen Nutzungssatzes zu erläutern. Das Verfahren ist umfangreicher und bezieht in der Herleitung des finalen Nutzungssatzes mehr Nutzungsweiser mit ein, z.B. die Betrieblich festgesetzte Einzelplanung. Im Projekten der Methode 03 des Wald-Klimastandards (V1.2) sind folgende Kapitel relevant: 1. Überblick, 2. Betriebsinventur, 3. Kartierung (aber nach Vorgabe der Methode), 4. Auswertung, 5.2 Summarische Einzelplanung, 5.3.1 Stratifizierter waldbaulicher Planungsvorschlag, Anhang I Berechnung der Inventurergebnisse.	Es wurde klargestellt, welche Absätze Kapitel für den vorgesehenen Einsatz des Verfahrens relevant sind.
CAR 03	Im Absatz 15. "Aus der Ertragstafel abgeleitete Kenngrößen" fehlen die notwendigen Formelbeschreibungen für die Variablen ETG, ETZ und ETB. Es ist erforderlich, die Beschreibungen für diese Variablen zu ergänzen.	Beschreibung der Variablen wurde ergänzt.	Die Beschreibung der Variablen wurde korrekt vervollständigt.
CAR 04	Es ist vorgesehen, die Verfahrensbeschreibung im Zusammenhang mit der Methode 03 des EVA-Standards 1.2 einzusetzen. In der Methode 03 wird ein Ausgleichszeitraum von 30 Jahren angegeben. In der Beispieltabelle "Endnutzung" auf Seite 13 ist jedoch ein Ausgleichszeitraum von 40 Jahren hinterlegt. Es ist erforderlich, zu erläutern, wie der Ausgleichszeitraum bestimmt wird.	Der Ausgeleichszeitraum ist eine Variable in der Berechnung der Endnutzungsmenge in der Methode der "summarischen Einschlagsplanung". In der Verfahrensbeschreibung handelt es sich um ein Beispiel, hier wurde als Wert "40 Jahre" gewählt. Die Methode 03 des Wald-Klimastandards (V1.2) schreibt vor, hier immer 30 Jahre einzusetzen, weshalb in allen Unterlagen zu Projekten der Methode 03 dieser Wert zu finden ist.	Es wurde klargestellt, welcher Ausgleichszeitraum für den vorgesehenen Einsatz des Verfahrens zu verwenden ist.

3 VALIDIERUNGSERGEBNIS

Die Ecosystem Value Association e.V mit Sitz in der Rheinwerkalle 6, 53227 in Bonn, Deutschland hat TÜV Rheinland Energy & Environment GmbH beauftragt die Verfahrensbeschreibung zur Auswertung der Inventurergebnisse zu validieren. TÜV Rheinland Energy & Environment GmbH agiert als unabhängige dritte Partei, während die Verantwortung für die Vorbereitung sowie die faire und korrekte Darstellung des Verfahrens beim Kunden liegt.

Das Verfahren wurde umfassend geprüft und positiv validiert. Es ist geeignet für den vorgesehenen Zweck, basiert auf anerkannten Messmethoden und gewährleistet präzise sowie nachvollziehbare Ergebnisse. Die Datenerhebung und -verarbeitung ist robust und die Reproduzierbarkeit unter identischen Bedingungen wurde bestätigt. Alle Verfahrensschritte sind nachvollziehbar dokumentiert, wodurch eine transparente Nachverfolgbarkeit durch externe Auditoren möglich ist.

Im Rahmen der Validierung wurden 4 CARs identifiziert. Nach vollständiger Bearbeitung und Klärung dieser Feststellungen konnte das Verfahren an die Anforderungen angepasst werden, sodass es der positiven Bewertung aller Prüfkriterien entspricht. Der finale Validierungsbericht wurde nach Abschluss der Überprüfung erstellt.

Das Verfahren erfüllt damit alle Anforderungen und wurde erfolgreich validiert.

Köln, 02.07.2025

Katharina Reisert

Florencia Tamanini

GemEuß_PEFC-Urkunde_2001_bis_2030.pdf

URKUNDE

PEFC/04-01-04

Diese Urkunde bestätigt,
dass folgender Waldbesitzer
an der regionalen Zertifizierung gemäß den Regeln des deutschen PEFC-Systems
(Programme for the Endorsement of Forest Certification, www.pefc.de) teilnimmt und sich
mit der abgegebenen Selbstverpflichtungserklärung verpflichtet hat,
die Waldbewirtschaftung nach den PEFC-Standards durchzuführen:

Gemeinde Eußenheim

Am Kirchberg 16

97776 Eußenheim

Auf der Grundlage des Zertifikates Nr. HW-RWZ-0001-25 der unabhängigen Zertifizierungsstelle

HW-Zert GmbH

für die Region Bayern und basierend auf der Konformität mit
PEFC D 1001 sowie PEFC D 1002-1 ist der Waldbesitzer berechtigt,
Holz aus zertifizierter nachhaltiger Waldbewirtschaftung nach dem deutschen PEFC-System anzubieten.
Die teilnehmenden Betriebe in Bayern unterliegen der Überprüfung durch die HW-Zert GmbH.

Datum der Selbstverpflichtung: 08.01.2001

Diese Urkunde ist gültig bis: 22.03.2030

(in Abhängigkeit von der Gültigkeit des regionalen Zertifikates)

Auf Grundlage des unterzeichneten Logonutzungsvertrages
berechtigt diese Urkunde ferner zur
Nutzung des PEFC-Logos
nach der aktuell gültigen Logorichtlinie PEFC ST 2001
unter Angabe folgender individueller Registriernummer: **PEFC/04-21-030149**

Für die Regionale PEFC-Arbeitsgruppe Bayern

Christian Kaul
GESCHÄFTSFÜHRER

PEFC Bayern GmbH • Max-Joseph-Str. 7, Rgb. • 80333 München • Tel. 089 539 06 68 25 • Fax 089 539 06 68 29 • E-Mail info@pefc-bayern.de
Eingetragen im Handelsregister B des Amtsgerichts München • HBR 250256 • Geschäftsführer Christian Kaul

EIN GLÜCK FÜR UNSEREN WALD.

GemEuß_Gruppe MainSpessartWürzburg FSC FM_COC Certificate 12.9.2025.pdf

Preferred by Nature hereby certifies that

Gruppe Main-Spessart-Würzburg

Glauberstraße 36
Eußenheim, 97776
Germany

conform with the following standards:
2020-02-04 Deutscher FSC-Standard_3-0
FSC-STD-30-005 V2-0 EN Forest management groups
FSC-STD-50-001 V2-1

The certificate is valid from 13 December 2023 to 12 December 2028
Certificate version date: 12 September 2025

Certification scope
Group Forest Management and Chain of Custody

Certificate registration code
PBN-FM/COC-074123

FSC™ license code
FSC-C192196

Justinas Janulaitis
Management board member
Filosoofi 31, Tartu, Estonia

Specific information regarding products and/or sites is listed in the appendix(es) of this certificate. The validity and exact scope covered by this certificate shall always be verified at www.info.fsc.org. This certificate itself does not constitute evidence that a particular product supplied by the certificate holder is FSC certified [or FSC Controlled Wood]. Products offered, shipped or sold by the certificate holder can only be considered covered by the scope of this certificate when the required FSC claim is clearly stated on sales and delivery documents. The physical printed certificate remains the property of Preferred by Nature OÜ and shall be returned upon request.

Appendix A: Scope of Gruppe Main-Spessart-Würzburg
FSC Forest Management and Chain of Custody Certificate
PBN-FM/COC-074123

(The list below shows products handled by the network of Participating Sites)

Product type	Trade name	Output FSC claims
W1.1	Rundholz	FSC 100%

Appendix B: Scope of Gruppe Main-Spessart-Würzburg
FSC Forest Management and Chain of Custody Certificate
PBN-FM/COC-074123

No	Site name	Address	Sub-code
1	Privatwald Bauer	Wiesenfelder Str. 24 Steinfeld 97854 Germany	PBN-FM/COC-074123-A
2	Eußenheim, Gemeinde	Am Kirchberg 16 Eußenheim 97776 Germany	PBN-FM/COC-074123-B
3	Privatwald Bernhart	Schützenrain 5 Lohr a.M. 97816 Germany	PBN-FM/COC-074123-C
4	Gutsverwaltung Schloss Steinbach	Steinbacher Str. 1 Lohr a.M. 97816 Germany	PBN-FM/COC-074123-D
5	Rieneck, Stadt	Schulgasse 4 Rieneck 97794 Germany	PBN-FM/COC-074123-E
6	Steinfeld, Gemeinde	Rathausstraße 16 Steinfeld 97854 Germany	PBN-FM/COC-074123-F
7	Würzburg, Stadt	Rückermainstraße 2 Würzburg 97070 Germany	PBN-FM/COC-074123-G
8	Hammelburg, Stadt	Am Marktplatz 1 Hammelburg 97762 Germany	PBN-FM/COC-074123-H
9	Gräfendorf, Gemeinde	Hauptstr. 7 Gräfendorf 97782 Germany	PBN-FM/COC-074123-I
10	Privatwald Mapara	Am Sonnenweg 5 Eibelstadt 97246 Germany	PBN-FM/COC-074123-J
11	Privatwald Martin's Wald	Bachstraße 6 Waldbüttelbrunn 97297 Germany	PBN-FM/COC-074123-K
12	Arnstein, Stadt	Am Markt 37 Arnstein 97450 Germany	PBN-FM/COC-074123-L
13	Stiftung Juliusspital	Juliuspromenade 19 Würzburg 97070 Germany	PBN-FM/COC-074123-M