

Folia Certification Body Appointment Manual

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1. Scope and Definitions

1.1 Purpose

This manual sets out the requirements and procedures for the appointment of certification bodies (CBs) authorised to carry out auditing activities under the Folia certification scheme, in accordance with Article 13 of Commission Implementing Regulation (EU) 2025/2358.

1.2 Certification scope of Folia

Folia operates a certification scheme for carbon farming activities under Regulation (EU) 2024/3012. The scheme currently covers the following activity types as defined in the Commission Delegated Regulation establishing the certification methodologies for carbon farming activities:

- Agriculture and agroforestry on mineral soils (Section 1.1.1 of the Delegated Regulation)
- Afforestation (Section 1.1.3 of the Delegated Regulation)

The scope may be extended to other certification methodologies upon formal decision by the Folia Board of Directors.

References to the Commission Delegated Regulation in this manual are to the draft version cited in Section 1.3. Folia will update this manual upon adoption of the final Delegated Regulation.

1.3 Regulatory references

- Regulation (EU) 2024/3012 (Carbon Removals and Carbon Farming Certification Framework)
- Commission Implementing Regulation (EU) 2025/2358 (Certification schemes, CBs and audits)
- Commission Delegated Regulation supplementing Regulation (EU) 2024/3012 by establishing the certification methodologies for carbon farming activities (Ref. Ares(2026)746080, 22 January 2026, draft)
- EN ISO/IEC 17065 (Conformity assessment — Product certification)
- EN ISO/IEC 17029 and EN ISO 14065 (Verification and validation)
- EN ISO/IEC 17021-1 and EN ISO/IEC 19011 (Auditing management systems)

1.4 Key definitions

For the purposes of this manual, the definitions in Article 2 of Regulation (EU) 2024/3012 and Article 2 of Implementing Regulation (EU) 2025/2358 apply. In addition:

Appointment: the formal approval by Folia of a certification body to carry out auditing activities under the scheme.

Audit team: the team of individuals designated by the CB to conduct a specific audit, collectively covering all required competence areas.

Technical reviewer: the person within the CB responsible for validating the results of the audits, as per Article 10(2) of Implementing Regulation (EU) 2025/2358.

2. Eligibility Requirements

2.1 Accreditation

CBs shall hold valid accreditation issued by a national accreditation body in accordance with Regulation (EC) No 765/2008. The accreditation shall cover:

1. EN ISO/IEC 17065 for certification (validation) activities.
2. EN ISO/IEC 17029 and EN ISO 14065 for verification activities, where the CB conducts verification with its own resources or resources under its direct control.

The accreditation shall cover the specific certification scope of Folia as described in Section 1.2. When assessing a CB, Folia shall take into account any accreditation previously obtained under Commission Implementing Regulation (EU) 2022/996 for carbon farming activities.

CBs recognised by a national competent authority under Article 10(1) of Regulation (EU) 2024/3012 are exempt from the accreditation requirements set out in the two bullet points above but shall meet the minimum competence requirements set out in Section 2.2.

2.2 Technical competence of the audit team

The CB shall demonstrate that it can compose audit teams that collectively cover all competence areas required by the certification methodologies within Folia's scope. The following competence profiles shall be covered within each audit team:

2.2.1 Soil science and GHG quantification

- Knowledge of soil organic carbon dynamics in mineral soils, including SOC stock measurement, sampling design, and laboratory determination (ISO 10694, ISO 17184, ISO 11272)
- Ability to assess SOC baseline calculations, carbon saturation indicators (MAOC), and risk assessments as per Section 4.1.1 of the Delegated Regulation
- Where the audit scope includes agroforestry or afforestation: knowledge of biomass carbon stock estimation, allometric equations, and biomass expansion factors
- Experience in auditing GHG emission calculations covering LULUCF carbon pools and emission sources (Tables 1 and 2 of the Delegated Regulation)

2.2.2 Modelling and measurement verification

- Ability to evaluate process-based models and data-driven models used for SOC and GHG flux estimation, including their calibration, validation, and compliance with the accuracy criteria (Sections 2.4.1.1 and 2.4.1.2 of the Delegated Regulation)
- Understanding of statistical sampling design, uncertainty quantification, and the uncertainty deduction factor calculations (equations 8–13 of the Delegated Regulation)
- Where remote sensing is used: ability to assess remote sensing-based carbon stock estimation, including resolution requirements and local calibration

2.2.3 Agronomy and land management

- Knowledge of agricultural practices relevant to Folia's scope
- Familiarity with the eligibility requirements and minimum sustainability requirements (Sections 1.1.1.2 and 5.1 of the Delegated Regulation)
- For afforestation audits: experience in forestry, silviculture, species suitability assessment, and natural regeneration practices

2.2.4 Additionality and financial analysis

- Ability to assess the regulatory test, incentive effect test, and financial viability tests (simple cost test and investment comparison test) as per Section 3 of the Delegated Regulation
- Competence in evaluating NPV calculations, CAPEX/OPEX analysis, and the conservativeness of financial assumptions

2.3 Minimum experience requirements

In line with Article 13(5) of Implementing Regulation (EU) 2025/2358, auditors shall individually meet the following minimum requirements:

- At least 2 years of experience in Life-Cycle Assessment or proven equivalent capacity
- Specific experience in auditing GHG emission calculations
- An auditor who has been involved in consultancy activities with the operator to be audited in the three years preceding the audit shall not be appointed to that audit under any circumstances. This prohibition applies regardless of the nature or duration of the consultancy relationship and cannot be waived. Certification bodies shall verify compliance with this requirement before confirming the composition of the audit team and document the verification in the External COI Certification Form submitted pursuant to Section 5.4 of this manual.
- For group audits: prior experience in conducting group audits

2.4 Organisational requirements

The CB shall have:

- A documentation management system
- Procedures for auditor rotation or equivalent best practices to ensure independence of judgement, as per Article 13(6) of Implementing Regulation (EU) 2025/2358
- Adequate insurance coverage for professional liability

3. Application Procedure

3.1 Application package

CBs seeking appointment shall submit the following to Folia:

1. Completed application form (Annex A to this manual).
2. Copy of valid accreditation certificate(s) and scope statement, or evidence of national recognition.
3. Organisational chart identifying the personnel available for auditing under Folia's scope.
4. CVs of proposed auditors, demonstrating compliance with the competence requirements in Section 2.2 and the experience requirements in Section 2.3.
5. Description of the CB's conflict of interest management procedures and auditor rotation policy.
6. Evidence of professional liability insurance.
7. Declaration of no outstanding sanctions or suspensions from other certification schemes under Regulation (EU) 2024/3012.
8. Commitment to ensure all auditors complete Folia's mandatory training programme prior to their first audit assignment under the scheme.

CBs seeking appointment shall submit the required documentation listed in this section by email to compliance@folia.earth. Folia will acknowledge receipt within 5 business days.

3.2 Assessment

Folia shall assess the application within 60 calendar days of receipt of the complete package. The assessment shall verify compliance with all requirements set out in Section 2. Folia may request additional documentation or clarification during this period.

As part of the assessment, the Head of Compliance shall conduct a conflict of interest assessment of the applicant certification body, reviewing existing and potential relationships with operators active under the Folia scheme. The outcome of the assessment shall be documented in the Folia COI Registry. The final appointment decision shall not be issued until the COI assessment has been completed, reviewed by the CEO, and recorded.

Where the CB has previously been accredited under Implementing Regulation (EU) 2022/996 for carbon farming activities, the assessment may follow a simplified procedure focusing on the requirements specific to Folia's scope.

3.3 Decision

The decision on appointment shall be one of the following:

- Approved: the CB is appointed and listed on Folia's website and registry.
- Approved with conditions: the CB is appointed subject to fulfilling specific conditions within a stated deadline.
- Rejected: with a written explanation of the grounds for rejection.

The applicant may appeal the decision within 30 calendar days by submitting a written request to the Folia Board of Directors.

4. Appointment Duration, Renewal and Revocation

4.1 Duration

The appointment shall be valid for 5 years from the date of the appointment decision, subject to continued compliance with the requirements of this manual and maintained accreditation.

4.2 Renewal

CBs shall apply for renewal at least 6 months before the expiry of the appointment. The renewal procedure shall follow the same steps as the initial application, but Folia may streamline the assessment based on the CB's track record under the scheme.

4.3 Suspension and revocation

Folia classifies non-conformities by appointed certification bodies according to the following three-level taxonomy:

Level	Description	Consequence
Critical	An irreversible violation that compromises the integrity of the audit process or the reputation of the scheme	Immediate suspension pending revocation
High	A repeated or systemic violation that may compromise the quality of audits	90 calendar days to remedy; if unresolved, escalated to Critical
Low	An isolated or temporary violation with limited impact	Agreed timeline (maximum 12 months); if unresolved, escalated to High

Grounds for suspension or revocation include, but are not limited to:

- Loss or suspension of accreditation or national recognition.
- Serious or repeated non-conformities identified through Folia's internal monitoring (Article 5 of Implementing Regulation (EU) 2025/2358).
- Failure to cooperate with the Commission, national competent authorities, or Folia's supervision activities (Article 15 of Implementing Regulation (EU) 2025/2358).
- Failure to complete mandatory training or training updates.
- Breach of conflict of interest obligations under Section 5.4 of this manual.

The decision on suspension or revocation is taken by the Folia Board of Directors. Before revocation, Folia shall provide the CB with written notice and the applicable remedy period set out in the table above, unless the grounds involve fraud or a Critical non-conformity, in which case suspension is immediate.

CBs that are no longer appointed shall remain listed on Folia's website for at least 24 months after their last audit, with an indication of their status, in accordance with Article 13(7) of Implementing Regulation (EU) 2025/2358.

5. Ongoing Obligations of Appointed CBs

5.1 Training

Auditors shall complete Folia's mandatory training programme before conducting any audit under the scheme. The training shall cover all aspects relevant to Folia's certification scope, including the applicable certification methodologies, in accordance with Article 14 of Implementing Regulation (EU) 2025/2358. The training programme shall include a mandatory examination. Successful completion of the examination is a prerequisite for auditor authorisation under the Folia scheme. Certification bodies shall provide Folia with documentary evidence of examination results for each auditor prior to their first audit assignment. Auditors who do not pass the examination are not authorised to conduct audits under the Folia scheme until they have successfully retaken and passed it.

In accordance with Article 14(2) of Implementing Regulation (EU) 2025/2358, Folia maintains a system to monitor the training status of all auditors active under the scheme. Certification bodies shall notify Folia of any change in the composition of their audit team before the next scheduled audit assignment. Auditors whose training status is not current shall not be deployed until compliance is restored.

Folia shall provide certification bodies with guidance on aspects relevant to the certification process through two channels: (i) a semi-annual update, issued within 30 days of the close of each monitoring cycle, covering relevant findings from Folia's internal monitoring process and any updates to the Folia Certification Scheme; (ii) ad hoc communications, issued promptly upon any update to the applicable regulatory framework. All guidance shall be issued in writing to all appointed certification bodies and recorded in the Folia document management system. Certification bodies are considered informed as of the date of issuance. Auditors shall complete refresher training as required by Folia.

Information on how to enrol in the Folia training programme is set out in the Folia CB Training Programme document.

5.2 Reporting and information exchange

Appointed CBs shall:

- Provide Folia with all audit reports (certification, re-certification, and monitoring) for the purposes of internal monitoring (Article 5(1) of Implementing Regulation (EU) 2025/2358).
- Verify the accuracy of information entered into Folia's certification registry (Article 15(1)(c) of Implementing Regulation (EU) 2025/2358).
- Provide information as needed to the Commission and national competent authorities (Article 15(1)(a) and (b) of Implementing Regulation (EU) 2025/2358).
- Cooperate with other certification schemes for efficient and timely exchange of audit information (Article 10(3) of Implementing Regulation (EU) 2025/2358).
- Acknowledge that aggregate information on audit activities may be incorporated into Folia's Annual Operations Report published in accordance with Annex V of Implementing Regulation (EU) 2025/2358.
- Acknowledge that complaints concerning the conduct of certification bodies under the scheme may be submitted by any interested party in accordance with the Folia Complaints Policy. Appointed certification bodies shall cooperate fully with any investigation conducted under that policy.

5.3 Conduct of audits

CBs shall conduct audits in accordance with EN ISO/IEC 17021-1 in conjunction with EN ISO/IEC 19011, following the detailed guidance issued by Folia. The certification audit shall always be on-site and shall provide reasonable assurance.

For group audits of carbon farming operators, CBs shall follow the sampling rules set out in Article 12 of Implementing Regulation (EU) 2025/2358, including the square-root sampling requirement and the procedures in case of non-conformities within the sample.

5.4 Conflict of interest obligations

Certification bodies and their auditors are subject to the conflict of interest obligations set out in the Folia Conflict of Interest Policy, including the requirement to submit the External COI Certification Form prior to each audit assignment. Failure to comply with these obligations constitutes a non-conformity under Section 4.3 of this manual.

6. Public Register of Appointed CBs

Folia shall maintain a public register of appointed CBs on its website, including the following information for each CB:

- Name and contact details
- Accreditation or recognition reference
- Scope of appointment within Folia
- Date of appointment and expiry date
- Status (active, suspended, revoked)

This information shall also be made available on the Union registry once established.

7. Summary: Audit Team Competence Requirements

The following table summarises the competence profiles that shall be collectively covered within each audit team. A single auditor may cover more than one profile.

Competence profile	Key areas	Relevant methodology sections
Soil science & GHG quantification	SOC dynamics, sampling design, laboratory methods (ISO 10694/17184/11272), GHG emission calculations, LULUCF carbon pools, risk assessment (MAOC, carbon saturation)	Sections 2.1, 2.3, 2.4.2, 2.5, 4.1.1
Modelling & measurement verification	Process-based and data-driven models, calibration/validation criteria, statistical sampling, uncertainty deduction factor, remote sensing (where applicable)	Sections 2.4.1, 2.4.2, 2.5
Agronomy & land management	Eligible agricultural and agroforestry practices, eligibility and sustainability requirements, forestry/silviculture (for afforestation)	Sections 1.1, 5.1, 5.2
Additionality & financial analysis	Regulatory test, incentive effect test, simple cost test, investment comparison test, NPV analysis	Section 3

Related Documents

- Folia Certification Scheme.
- Folia Conflict of Interest Policy.
- Folia Non-Conformity Policy.
- Folia Complaints Policy.
- Folia Internal Monitoring Policy.
- Folia CB Training Programme.
- Folia External COI Certification Form.
- Folia Advisory Board Terms of Reference.
- Folia Technical Committee Terms of Reference.
- Folia Whistleblowing Policy.
- Folia Document Management Procedure.