



## **Folia Certification Body Training Programme (Syllabus and examination rules)**

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### **1. Purpose and Scope**

This document defines the training programme that auditors of appointed certification bodies (CBs) must complete before conducting any audit under the Folia certification scheme, as required by Article 14 of Commission Implementing Regulation (EU) 2025/2358.

The training covers all aspects relevant to Folia's certification scope, including the applicable EU regulatory framework, the Folia certification scheme and its methodologies, as well as the specific audit procedures established under the scheme. The programme concludes with a written examination.

#### **1.1 Participants**

The training is mandatory for all auditors and technical reviewers of CBs appointed by Folia. All members of an audit team shall have completed the training and passed the examination before participating in any audit conducted under the scheme.

#### **1.2 Prerequisites**

Participants shall meet the minimum experience requirements set out in the Folia CB Appointment Manual, including at least 2 years of experience in Life Cycle Assessment (LCA) standards or a related field, as well as specific experience in greenhouse gas (GHG) emission calculations.

#### **1.3 Language**

The training programme is delivered in English by default. Delivery in Italian (including the final exam) may be arranged upon request by the CB at the time of registration. Regardless of the language of delivery, all reference materials are provided in English.

### **2. Programme Structure**

The training programme is delivered as a classroom course over two full days and concludes with a written examination. It is organised into thematic modules — detailed in the syllabus in Section 4 — structured as follows:

- Day 1: Regulatory framework and certification methodology.
- Day 2: Additionality, sustainability, and audit procedures, followed by the examination.

### **3. Learning Objectives**

Upon completion of the training, participants shall be able to:

1. Explain the EU regulatory framework for carbon removal and carbon farming certification, including Regulation (EU) 2024/3012, Implementing Regulation (EU) 2025/2358, and the Delegated Regulation on carbon farming certification methodologies.
2. Describe the Folia certification scheme, its governance, sustainable practices, eligible activities, and the rules for combining practices.



3. Identify the carbon pools, emission sources, quantification approaches, and baseline calculation methods applicable to each activity type within Folia's scope.
4. Evaluate the compliance of models and measurements used by operators with the accuracy, calibration, and validation criteria of the Delegated Regulation.
5. Verify uncertainty quantification calculations and the correct application of the uncertainty deduction factor.
6. Assess the additionality of activities, including the regulatory test, incentive effect test, and financial viability tests.
7. Verify compliance with the minimum sustainability requirements and the demonstration of mandatory and voluntary co-benefits.
8. Evaluate risk assessments for mineral soils and afforestation activities, including carbon saturation indicators and the Folia carbon buffer system.
9. Conduct certification and re-certification audits following Folia's audit procedures, including evidence gathering, non-conformity classification, and reporting requirements.
10. Apply the rules for group auditing, including sampling requirements and non-conformity management.
11. Identify and manage conflicts of interest, comply with auditor rotation requirements, and fulfil reporting obligations towards Folia and competent authorities.

## 4. Detailed Syllabus

### 4.1 Day 1 — Regulatory Framework and Certification Methodology

| Time                                                              | Module                                                | Content                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Duration |
|-------------------------------------------------------------------|-------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| <b>DAY 1 — REGULATORY FRAMEWORK AND CERTIFICATION METHODOLOGY</b> |                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |          |
| 09:00–09:30                                                       | <b>1.1 Introduction</b>                               | Participant registration welcome and introduction to the programme, objectives of the training, Folia governance and organisational structure                                                                                                                                                                                                                                                                                                                                                                                                                                   | 0h30     |
| 09:30–10:45                                                       | <b>1.2 EU Regulatory Framework</b>                    | Reg. (EU) 2024/3012: objectives, scope, QU.A.L.ITY criteria, types of carbon removals and units. Impl. Reg. (EU) 2025/2358: rules for certification schemes, designation of the CB, audit requirements, group auditing, internal monitoring. Delegated Act (2026): overview of the carbon farming certification methodologies                                                                                                                                                                                                                                                   | 1h15     |
| 10:45–11:00                                                       | <b>Coffee Break</b>                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 0h15     |
| 11:00–12:30                                                       | <b>1.3 Folia Certification Scheme</b>                 | Folia core principles and scope. Eligible practices, combination rules, eligibility criteria. Activity and monitoring period. Unit types and credit registry. Folia IT platform: data management, operator interface, CB interface. Operator obligations and project lifecycle                                                                                                                                                                                                                                                                                                  | 1h30     |
| 12:30–13:30                                                       | <b>Lunch Break</b>                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 1h00     |
| 13:30–15:00                                                       | <b>1.4 Quantification and Baseline</b>                | Carbon pools and emission sources per activity type. Three quantification approaches: models (process-based, data-driven), field measurements, default emission factors. SOC Models allowed by Folia, additional model eligibility criteria. Measurement requirements: soil sampling design, ISO standards (10694, 17184, 11272), Biomass measurement, <u>Flux Direct measurement</u> . Default factors: Tier 1 and Tier 2. Baseline calculation: standardised and project-specific approaches. Uncertainty quantification: UNC factor, error propagation, confidence intervals | 1h30     |
| 15:00–15:15                                                       | <b>Coffee Break</b>                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 0h15     |
| 15:15–16:15                                                       | <b>1.5 Folia sustainable practices</b>                | Folia certification methodologies for each sustainable practice (Eligibility rules, practice-specific quantification rules, parameters, and monitoring requirements)                                                                                                                                                                                                                                                                                                                                                                                                            | 1h00     |
| 16:15–17:00                                                       | <b>1.6 Project localization and strata definition</b> | Project area definition, homogenous areas (SOC – Biomass), criteria for strata definition                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |          |
|                                                                   |                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 0h45     |

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## 4.2 Day 2 — Additionality, Sustainability and Audit Procedures

| Time                                                              | Module                                    | Content                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Duration |
|-------------------------------------------------------------------|-------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| <b>DAY 2 — ADDITIONALITY, SUSTAINABILITY AND AUDIT PROCEDURES</b> |                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |          |
| 09:00–10:15                                                       | <b>2.1 Additionality</b>                  | Regulatory test: activity not required by law, activities exceeding legal requirements. Incentive effect test: behavioural change, activity start date rules, transitional exemptions (2023–2027, 2023–2030). Financial viability tests: simple cost test (costs only, no alternative revenues), investment comparison test (NPV, discount rate at 3.5% or WACC, equation 14). Assessment of public funding impact on additionality. Conservativeness of financial assumptions                                                                                                                                                                                   | 1h15     |
| 10:15–11:15                                                       | <b>2.2 Sustainability and Co-benefits</b> | Minimum sustainability requirements (Del. Reg. Section 5.1): climate mitigation (no land conversion), climate adaptation (consistency with national strategies), water (Dir. 2000/60/EC), pollution (Dir. 91/676/EEC, Reg. 2019/1009), biodiversity (conservation objectives, no invasive species). Mandatory co-benefits for biodiversity protection (Section 5.2): evidence from peer-reviewed literature, restoration measure typologies (Reg. 2024/1991), Natura 2000 alignment, afforestation-specific requirements. Voluntary co-benefits: activity-based and result-based approaches. Folia sustainability requirements                                   | 1h00     |
| 11:15–11:30                                                       | <b>Coffee Break</b>                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 0h15     |
| 11:30–12:00                                                       | <b>2.3 Risk Assessment and Permanence</b> | Risk assessment for mineral soils: hazard (SOC changes), vulnerability (carbon saturation, MAOC), risk rate matrix, risk mitigation factors. Risk assessment for afforestation: species suitability, disturbance regime, risk rates by forest type. Folia carbon buffer system: collective buffer, project buffer, dynamic adjustment based on performance, insurance exemption option. Liability in case of reversal: operator obligations, recertification rules                                                                                                                                                                                               | 0h30     |
| 12:00–13:00                                                       | <b>2.4 Audit Process and Procedures</b>   | Audit types: certification audit (always on-site, reasonable assurance), re-certification audit, monitoring audit. Audit planning and scope definition. Evidence gathering and verification techniques: document review, on-site inspection, sampling verification, model evaluation, cross-checking with Folia IT platform data. Non-conformity classification and management: Critical, High, and Low non-conformities, observations, corrective action requirements. Certification decision and technical review (Art. 10(2) Impl. Reg. 2025/2358). Group auditing: sampling rules (Art. 12 Impl. Reg. 2025/2358), square-root sampling, consequences of non- | 1h00     |

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|             |                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |      |
|-------------|------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|
|             |                                                | conformity in sample. Reporting obligations and report format                                                                                                                                                                                                                                                                                                                                                                                                                                                         |      |
| 13:00–14:00 | <b>Lunch Break</b>                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 1h00 |
| 14:00–15:00 | <b>2.5 Independence, Ethics and Compliance</b> | Conflict of interest management: definition, self-assessment obligations, 3-year consultancy exclusion (Art. 13(5)(a)-(b) Impl. Reg. 2025/2358). Auditor rotation rules (Art. 13(6) Impl. Reg. 2025/2358). CB obligations towards Folia: reporting, cooperation with internal monitoring, registry data verification, information exchange with Commission and national authorities (Art. 15 Impl. Reg. 2025/2358). Operator non-conformity procedures (Folia Non-Conformity Policy), Complaint management procedures | 1h00 |
| 15:00–15:15 | <b>Coffee Break</b>                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 0h15 |
| 15:15–15:45 | <b>2.6 Review and Q&amp;A</b>                  | Recap of key concepts across both days. Open questions and clarifications. Examination instructions                                                                                                                                                                                                                                                                                                                                                                                                                   | 0h30 |
| 15:45–17:00 | <b>2.7 Examination</b>                         | Written examination (open book): multiple choice and short answer questions covering all modules. Duration: 75 minutes. Minimum passing score: 70%. Results communicated within 10 working days                                                                                                                                                                                                                                                                                                                       | 1h15 |

## 5. Examination

### 5.1 Format

The examination is a written test administered at the end of Day 2. It consists of two parts:

- Part A — Multiple choice questions (40 questions, 1 point each): covering key concepts from all modules.
- Part B — Short answer questions (4 questions, 5 points each): requiring the participant to demonstrate the ability to apply the regulatory and methodological framework to specific audit situations.

### 5.2 Rules

- Duration: 75 minutes.
- Open-book: participants may consult the regulatory texts and training materials.
- Minimum passing score: 70% (42 out of 60 points).
- Participants who do not pass may retake the examination once within 30 calendar days.
- A second failure requires the participant to repeat the full training programme.

### 5.3 Certification of completion

Participants who pass the examination receive a certificate of completion issued by Folia, indicating the training version and date. The certificate remains valid for 3 years, after which the auditor must complete a refresher training (see Section 7).

## 6. Reference Materials

The following materials shall be provided to participants before or at the start of the training:

1. Regulation (EU) 2024/3012 (consolidated text).
2. Commission Implementing Regulation (EU) 2025/2358 (consolidated text).
3. Commission Delegated Act on carbon farming certification methodologies (current version).
4. Folia Certification Scheme (current version).
5. Folia CB Appointment Manual (current version).
6. Folia Conflict of Interest Policy (current version).
7. Folia Internal Monitoring Policy (current version).
8. Folia Non-Conformity Policy (current version).
9. Folia Complaints Policy (current version).
10. Folia Whistleblowing Policy (current version).
11. Training slide deck (provided by Folia for each session).

## 7. Refresher Training and Updates

### 7.1 Periodic refresher training

Auditors shall complete a refresher training at least once every three years to maintain their qualification. The refresher training covers updates to the applicable regulatory framework, Folia's certification methodologies, and lessons learned from internal monitoring. The refresher training also includes an updated examination.



## 7.2 Ad hoc updates

When significant changes occur to the regulatory framework, the Delegated Act, or the Folia certification scheme, Folia shall notify appointed CBs and provide targeted training updates within 60 calendar days of the change taking effect. Auditors shall complete the update training before conducting any audit under the revised framework.

## 8. Training Register

Folia shall maintain a register of all training activities, including the following information for each auditor:

- Full name and affiliated CB.
- Date and version of the training completed.
- Examination result (pass/fail, score).
- Certificate number and expiry date.
- Refresher training and update training records.

The training register shall be maintained on the Folia IT platform and shall be accessible to the Commission and national competent authorities upon request, in accordance with Article 15 of Implementing Regulation (EU) 2025/2358.