

Summary of the changes in 2-PDD-CS-BG-NORTH_v1_Commented_CS170426

| Section | Change Introduced | Corrected in |
|---|---|--------------|
| Cover Page | Version changed to 2.0/ 17 April 2026 | CS170426 |
| 1.1 Project Summary 1.2 Project Stakeholders 1.3 Grouped Project Structure 1.4 Project Developer Information | Section name correction | CS170426 |
| 1.1 Project Summary | Clarification that the generation of verified carbon dioxide (CO ₂) removal credits through measurable and monitored increases in Soil Organic Carbon (SOC) stocks in agricultural soils is the core climate outcome of the project | CS170426 |
| 1.2 Project Stakeholders | Expanded role descriptions for methodology developer, VVB, registry, farmers | CS170426 |
| 2.1.2. Measurement and MRV Approach. 2.1.3. Baseline and additionality Overview. 2.1.5. Issuance, Reserves and Buffers 2.1.9. Project management capacity 2.1.10. Operating costs | Section name correction | CS170426 |
| 2.1 Project Description | Expanded: clarifying roles and responsibilities of all participants, defining the sequencing of agronomic measures, specifying eligible and mandatory practices. | CS170426 |
| 2.1.1 Grouped Project Architecture | Added detailed inclusion criteria for new farms, onboarding procedures, amendment rules | CS170426 |
| 2.1.2 Measurement and MRV Approach | Clarified number of cores taken during soil sampling | CS170426 |
| 2.1.3 Baseline and Additionality Overview | Added additionality and baseline clarifications | CS170426 |

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| 2.1.6 Leakage, Non-permanence and Risk | Added reference to dedicated risk summary section and expanded leakage explanation | CS170426 |
| 2.1.8 Data Integrity | Expanded ERP, audit trail and registry traceability explanations | CS170426 |
| 2.1.9 Project Management Capacity | Confirmed ERP system existence and developer capacities | CS170426 |
| 2.1.12 Process Flowchart | Corrected formatting and numbering deficiencies | CS170426 |
| 2.2 Climate Objective | Expanded: clarifying permanence and durability provisions, including project duration, post-crediting monitoring requirements, reversal risk mitigation measures, and the applicability of the climate objective within the grouped project framework in accordance with BCCS requirements. | CS170426 |
| 2.3 Agronomic Objective | Added scientific references supporting productivity and input reduction claims | CS170426 |
| 2.3 Agronomic Objective | Added disclaimer that agronomic outcomes are indicative and not guaranteed | CS170426 |
| 2.4 Community Objective | Expanded benefit-sharing explanation and community safeguards | CS170426 |
| 3.4.2. Participation Agreements. | Section name correction | CS170426 |
| 3.1 Geographic Boundary | Added methodology version and BCCS approval date | CS170426 |
| 3.1 Geographic Boundary | Added external spatial boundaries of the Project, land parcel identification explanation and overall improved description | CS170426 |
| 3.1.1 Regional Allocation of Farms | Added rules for farms spanning North and South projects | CS170426 |
| 3.1.1 Regional Allocation of Farms | Added geospatial verification procedures using shapefiles and EKATTE codes | CS170426 |
| 3.1.1 Regional Allocation of Farms | Added double-counting prevention procedures | CS170426 |
| 3.2.1 GHG Covered | Clarified treatment of N ₂ O and exclusion of CH ₄ | CS170426 |

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| 3.2.2 Spatial Boundary of Measurement | Clarified treatment of all plots between 4–25 ha and fixed spatial boundaries | CS170426 |
| 3.2.3 Soil Reservoirs Included | Added scientific justification for 90 cm sampling depth | CS170426 |
| 3.2.7 Conservativeness | Expanded uncertainty and reserve rationale | CS170426 |
| 3.2.7 Conservativeness | Added governance procedure for reserve release | CS170426 |
| 3.2.8. Leakage Considerations | Added reference to Leakage Assessment Framework | CS170426 |
| 3.3.1 Baseline Year | Clarified Year 0 (baseline year) definition and historical management requirements | CS170426 |
| 3.3.5 Durability Considerations | Clarified distinction between reserve and buffer mechanisms | CS170426 |
| 3.4.2 Farmer Participation Agreements | Expanded contractual provisions and MRV access rights Introduced comprehensive contractual provisions defining participant roles, benefit-sharing, MRV access rights, permanence commitments, partial land enrolment, and procedures for renewal, withdrawal, and termination. | CS170426 |
| 3.4.3 Ownership of Carbon Credits | Clarified separation between farmers ownership and Carbonsafe's issuance authority | CS170426 |
| 3.4.6 Safeguards Against Displacement | Introduced formal grievance procedures, dispute resolution mechanisms, Do-No-Harm safeguards, and detailed land tenure governance provisions. | CS170426 |
| 4.1. Methodology Overview 4.1.2. Baseline establishment 4.1.3. Project scenario and Practicest. 4.1.5. Laboratory analysis and Soil parameters 4.1.7. Accounting for Project Emissions | Section name correction | CS170426 |

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| 4.1.8. Buffer and Reserve Application 4.1.9. Additionality and Eligibility Controls 4.1.13. Change management | | |
| 4.1 Methodology Overview | Added methodology version and approval reference | CS170426 |
| 4.1.1 Project Design Alignment | Added an explicit mapping of key methodological requirements to project implementation measures, demonstrating how baseline establishment, additionality, quantification, MRV, permanence, and grouped project governance are operationalized within the project framework. | CS170426 |
| 4.1.2 Baseline Establishment | Clarified sampling plot minimum size | CS170426 |
| 4.1.4 Sampling Design | Added reference to sampling procedure PR03 | CS170426 |
| 4.1.5 Laboratory Analysis | Clarified accreditation requirements and analytical scope | CS170426 |
| 4.1.6. SOC stock calculation and CO ₂ conversion | Correction from 5% fixed uncertainty deduction to assessed and quantified uncertainty deduction | CS170426 |
| 4.1.10. Leakage and yield safeguards | Added clarification that leakage is assessed through direct monitoring of yield changes, supported by satellite-based observations to identify potential production displacement and activity-shifting leakage | CS170426 |
| 4.1.12. MRV cadence and verification. | Added detailed verification and issuance provisions, including verification triggers, timing and aggregation rules, risk-based audit procedures, and requirements ensuring full traceability and issuance only of independently verified removals. | CS170426 |
| 4.1.14. Scope boundaries and exclusions. | Added Emissions of nitrous oxide (N ₂ O) into the carbon accounting framework | CS170426 |

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| 4.2.2. Cropping systems and rotations. | Added Ministry of Agriculture of the Republic of Bulgaria, Department “Agro-statistics” data about Agricultural land use and crop rotation for 2022 | CS170426 |
| 4.2.7. GHG profile in the baseline. | Added treatment of N ₂ O emissions decrease or increase compared to baseline | CS170426 |
| 4.3.1. Project Scenario (With-Project Case) | Added steps for transition from business-as-usual (BAU) conditions to the project scenario | CS170426 |
| 4.3.2. Practice package and eligibility (field level). | Required practices (minimum bundle) added | CS170426 |
| 4.3.3. Implementation model and farmer support. | Agronomic recommendations approach clarification | CS170426 |
| 4.3.6. Data integrity, governance, and verification. | Data integrity and quality assurance governance added | CS170426 |
| 4.3.7. Registration, traceability, and no double counting. | Legal basis for Carbonsafe to manage issuance and transactions on behalf of participating farmers while preserving beneficial ownership rights clarification added | CS170426 |
| 4.3.8. Leakage, production safeguards, and co-benefits. | Added clarification that leakage is assessed through direct monitoring of yield changes, supported by satellite-based observations to identify potential production displacement and activity-shifting leakage | CS170426 |
| 4.3.10. Social safeguards and participation equity. | Grievance mechanism explanation added | CS170426 |
| 5.1.1. Eligibility conditions 5.2.2. Prevailing practices 5.2.3. Regulatory and policy 5.2.5. Sampling and Laboratory Safeguards. | Section name correction | CS170426 |

| Section | Change Introduced | Corrected in |
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| 5.2.6. Spatial and depth boundaries. | | |
| 5.2.7. Temporal safeguards | | |
| 5.2.8. Governance and Transparency | | |
| 5.3.1. Legal Compliance & Non-Mandatory Nature | | |
| 5.3.3. Public Incentives and Eco-Schemes | | |
| 5.3.4. Evidence and Documentation. | | |
| 5.3.5. Dynamic Regulatory Assessment. | | |
| 5.3.6. Separation from compliance obligations | | |
| 5.3.7. Non-Common Practice Analysis. | | |
| 5.3.10. Practice Bundle Assessment | | |
| 5.3.11. Governance safeguards | | |
| 5.4. Barrier Analysis | | |
| 5.4.1. Financial Barriers | | |
| 5.4.2. MRV and transaction barriers. | | |
| 5.4.4. Behavioral and organizational barriers. | | |
| 5.4.5. Project Design Response to Barriers | | |
| 5.5. Financial Additionality | | |
| 5.5.1. With-Project vs Baseline Financial Comparison | | |

| Section | Change Introduced | Corrected in |
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| 5.5.2. Capital expenditures 5.5.3. Operating expenditures 5.5.8. Financial Additionality Conclusion 5.6. Carbon Finance Framework, Sections 5.6.1 – 5.6.5 | | |
| 5.1.1. Eligibility conditions | Cross-check of enrolled land parcels with BCCR added | CS170426 |
| 5.1.1. Eligibility conditions | The minimum holding size thresholds clarification | CS170426 |
| 5.1.1. Eligibility conditions | Integrated Administration and Control System (IACS) and Land Parcel Identification System (LPIS) cross-checks for land eligibility and proof of legal tenure added. | CS170426 |
| 5.1.1. Eligibility conditions | Contractual Safeguards and Enforcement Provisions added | CS170426 |
| 5.1.1. Eligibility conditions | Reference to Corrections Mechanism Policy in case of MRV non-compliance corrective actions is added | CS170426 |
| 5.2.1. Regional agronomic context | Evidence-Based Baseline Justification added | CS170426 |
| 5.2.4. Field-level definition of the baseline. | Added clarification that dynamic baseline anchored to the highest historically measured Soil Organic Carbon (SOC) stock value approach is a methodological requirement | CS170426 |
| 5.2.6. Spatial and depth boundaries. | Clarification added that sampling at 0–30 cm, 30–60 cm, 60–90 cm is Methodology requirement | CS170426 |
| 5.2.7. Temporal safeguards | Baseline establishment for each sub-project under the grouped structure clarification added | CS170426 |
| 5.2.8. Governance and Transparency | Corrections Mechanism Policy reference added | CS170426 |

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| 5.3.1. Legal Compliance & Non-Mandatory Nature | Common Agricultural Policy (CAP) Framework, Statutory Management Requirements (SMRs), Good Agricultural and Environmental Conditions (GAECs), eco-schemes detailed explanation and comparison to Project activities added | CS170426 |
| 5.3.4. Evidence and Documentation. | Evidence and validation checks added: Use of satellite data and farmers copies of the survey cards, registration cards, and IACS applications, including attached parcel maps for 5 years period prior to enrollement. | CS170426 |
| 5.3.5. Dynamic Regulatory Assessment. | Intervals for additionality reassessment clarification | CS170426 |
| 5.3.6. Separation from compliance obligations | Clarification added that Project credits are voluntary carbon removals and are not labeled, authorized, or eligible for compliance use. | CS170426 |
| 5.3.7. Non-Common Practice Analysis. | Minor wording corrections | CS170426 |
| 5.3.8. Evidence sources and triangulation. | Reference to section 5.3.1 Legal Compliance & Non-Mandatory is added | CS170426 |
| 5.3.9. Handling partial or transitional practices. | Section deleted | CS170426 |
| 5.4.1. Financial Barriers | Wording correction | CS170426 |
| 5.5.1. With-Project vs Baseline Financial Comparison | Financial scenarios clarification added | CS170426 |
| 5.5.6 Financial Scenarios | Text deleted and reference to section 5.5.1. added | CS170426 |
| 6.2. Sampling Frequency. | Clarification added that quarantine periods and Bulk Density (BD) approach are defined in the approved Methodology | CS170426 |
| 6.3. Data Collected. | N ₂ O effects derived from nitrogen inputs integrated into the net emission removal calculations text added | CS170426 |

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| 6.4. Geo-referencing. | Soil sampling within plot boundaries system restrictions clarification | CS170426 |
| 6.5. QA/QC Protocols | Section name correction | CS170426 |
| 6.5. QA/QC Protocols | Text deleted and replaced with new one explaining that sampling is performed within the laboratory's accredited framework operating in accordance with ISO/IEC 17025 and QA/QC Protocols | CS170426 |
| 6.6. MRV Lifecycle Design. 6.6.2. Annual evidence cycle 6.6.11. Registry Integration and Serialization 6.7.2. Review Cadence and Levels | Section name correction | CS170426 |
| 6.6.1. Scope and time horizon. | Monitoring period and parameters after sub-project crediting periods added Satellite observations as part of the project's MRV records added | CS170426 |
| 6.6.5. Conservativeness and issuance rules | Correction from 5% fixed uncertainty deduction to assessed and quantified uncertainty deduction | CS170426 |
| 6.6.9. Verification cadence and materiality. | Verification triggers and timing added | CS170426 |
| 6.6.10. Data security, privacy, and retention. | Data record keeping changed to 40 years for main Project documentation | CS170426 |
| 7.1. Carbon Sequestration Calculation. | Clarification added that current Bulk Density (BD) approach is defined in the approved Methodology 5% uncertainty deduction text correction as the uncertainty deduction is now quantified | CS170426 |
| 7.1.1 Quantification of Nitrogen-related Emissions | New section added with explanation of Methodology for Calculating Nitrous Oxide (N ₂ O) Emissions in Agricultural Systems. | CS170426 |

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| | Accounting for: <ul style="list-style-type: none"> • Emissions related to the production and supply of nitrogen fertilizers • Direct and Indirect soil emissions | |
| 7.2. Farm / Project Balance 7.3.1. Performance or Uncertainty Reserve 7.3.2. Justification of reserve levels. 7.3.4. Uncertainty deductions 7.4. Buffer Pool and Risk Mitigation 7.4.1. Release of Reserves 7.4.2. Buffer pool management. | Section name correction | CS170426 |
| 7.3.4. Uncertainty deductions | Correction in the uncertainty deduction approach: from 5% fixed uncertainty deduction to assesses and quantified uncertainty deduction. | CS170426 |
| 8.2.2. Leakage | Added clarification that leakage is assessed through direct monitoring of yield changes, supported by satellite-based observations to identify potential production displacement and activity-shifting leakage | CS170426 |
| 8.3. Durability and Operational risk. 8.3.3. Land Buffer or Risk Reserves 8.3.5. Penalties and Exit Provisions | Section name correction | CS170426 |
| 8.3.3. Land Buffer or Risk Reserves | A fixed 5% buffer deduction text added Role of 25/75 reserve mechanism explained Use of buffer and reserve in case of land exclusion added | CS170426 |

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| 9.1.1. Plausible leakage pathways. | Identified leakage pathways and mitigation strategies added | CS170426 |
| 9.1.2. Likelihood assessment. | Section deleted | CS170426 |
| 10.1.1. Biodiversity 10.1.2. Agrochemical Use 10.1.3. Water Resources 10.1.4. Soil Health 10.1.5. Input Efficiency 10.2. Contribution to Sustainable Development Goals (SDGs) 10.2.1. SDG Mapping 10.2.2. Ecosystem services 10.2.3. Monitoring of Co-benefits 10.3.1. Farmer Income 10.3.2. Benefit-Sharing Mechanism 10.3.3. Economic Resilience 10.3.4. Community-Level Impacts 10.4.1. Equity and Inclusion 10.4.2. Transparency and Accountability 10.5. Agronomic support 10.6. Land Use and Access Protection 10.8. Impact on producers | Section name correction | CS170426 |

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| 10.9. Do-No-Harm and Risk Management | | |
| 10.4.3. Transparency and Accountability Mechanisms. 10.4.4. Equity Considerations. | Section names deleted to match the template | CS170426 |
| 10.1.2. Agrochemical Use | Wording correction | CS170426 |
| 10.1.5. Input Efficiency | <p>N2O emissions from fertilizer inputs added to carbon accounting framework</p> <p>Additions in this section:</p> <p>Mandatory quantitative thresholds for reducing nitrogen fertilizer</p> <ul style="list-style-type: none"> • Description of the Approach • Determining the Required Amount of Nitrogen • Threshold for nitrogen fertilizer application • Strategy for Reducing Mineral Nitrogen • Monitoring and Verification • Expected Effect <p>Relationship between nitrogen reduction and yield stability</p> <ul style="list-style-type: none"> • Nitrogen Balance Thresholds • Nitrogen Reduction Threshold • Yield drops Thresholds • Link to the leakage mechanism and Leakage Quantification approach | CS170426 |
| 10.2.1. SDG Mapping | <p>Specific SDGs indicators added</p> <p>Co-benefits are monitored and evidenced via the SDG_CS-Tool added</p> | CS170426 |
| 10.8.3. Changes in Management Costs | Wording refinement | CS170426 |
| 10.9.9. Labor and occupational health & safety (OHS) | "Training. Annual training in safe agrochemical handling, IPM, and machinery safety is offered." text deleted | CS170426 |

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| 10.11. NDC & policy interaction statement. | "The project follows best practice principles of "corresponding adjustments" where applicable and ensures that any use of credits by external buyers for offsetting purposes does not compromise Bulgaria's or the EU's official NDC reporting." text deleted | CS170426 |
| 11. STAKEHOLDER ENGAGEMENT. | Stakeholder identification added | CS170426 |
| 11.1. Participation Agreements with Stakeholders 11.1.1. Purpose and principles. 11.1.2. Structure of Agreements. 11.1.3. Risk-sharing and protection 11.1.4. Long-Term Engagement 11.2. Training and Capacity Building 11.3.1. Land tenure safeguards. | Section name correction | CS170426 |
| 11.1.2. Structure of Agreements. | Key contractual provisions in the participation agreements added | CS170426 |
| 11.1.3. Risk-sharing and protection | Explanation of multi-layer risk management framework (e.g. Sub-Project Reserve (75%) and Buffer Pool (5%)) added Risk Allocation Between Parties added | CS170426 |
| 11.2. Training and Capacity Building | Description of Farmer Training Policy added | CS170426 |
| 12.1.1. Purpose and role of the Registry 12.1.3. Stakeholder access. 12.4. Issuance Model 12.4.1. Ex-post principle | Section name correction | CS170426 |

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| <p>12.4.2. Traceability to Source</p> <p>12.4.3. Participant benefit and transparency.</p> <p>12.4.4. Market integrity.</p> <p>12.4.5. Buffer allocation</p> <p>12.5. Double Counting & Double Claim Prevention.</p> | | |
| <p>12.4.6. Adaptive governance.</p> | <p>A formal change-management process governance added</p> | <p>CS170426</p> |
| <p>13.1. Sub-project Definition.</p> <p>13.1.1. Addition of New Participants</p> <p>13.2.1. Purpose and principles</p> | <p>Section name correction</p> | <p>CS170426</p> |
| <p>13.1. Sub-project Definition.</p> | <p>Added detailed sub-project governance framework, including MRV unit definition, registry representation, legal responsibility allocation, and grouped participation models with and without land exchange</p> | <p>CS170426</p> |
| <p>13.1.1. Addition of New Participants</p> | <p>Introduced conservative baseline-setting rules for late-joining sub-projects, including historical data requirements and enrolment-based baseline determination procedures.</p> | <p>CS170426</p> |
| <p>14.1. Collection and Storage.</p> <p>14.2. Chain of custody</p> <p>14.3. Data processing and interpretation.</p> <p>14.4. Participant Interface and Access</p> <p>14.6. Data Security and Privacy</p> | <p>Section name correction</p> | <p>CS170426</p> |

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| 14.7. Continuous Improvement | | |
| 14.1. Collection and Storage. | Introduced comprehensive data security and backup procedures, including restricted database access, isolated system architecture, GDPR compliance, and automated backup protocols. | CS170426 |
| 14.6. Data Security and Privacy | Data protection levels added | CS170426 |
| 15.1. Organizational Capacity and Growth 15.2. Estimated Emission Reductions or Removals 15.3. Financial sustainability | Section name correction | CS170426 |
| 15.4. Long-term viability. | Introduced provisions addressing carbon market volatility and associated financial planning measures. | CS170426 |
| 16.1. GLOSSARY Glossary of Terms and Abbreviations | Descriptions added: <ul style="list-style-type: none"> • Geographic Information System (GIS) • GPS Coordinates Uncertainty Deduction description corrected | CS170426 |
| 16.2 GEOGRAPHICAL COORDINATES OF THE NORTHERN BULGARIA PROJECT | New section added | CS170426 |
| 16.3 CROPS GROWED IN BULGARIA AND SOIL SAMPLING PERIODS | New section added | CS170426 |