

## Summary of the changes in 1-PDD-CS-BG-SOUTH\_v2\_11.05.2026\_CS200526

Section	Change Introduced	Corrected in
Cover Page	Version changed to 2.0/ 11 May 2026	CS200526
1.1 Project Summary 1.2 Project Stakeholders 1.3 Grouped Project Structure 1.4 Project Developer Information	Section name correction	CS200526
1.1 Project Summary	Clarification that the generation of verified carbon dioxide (CO <sub>2</sub> ) removal credits through measurable and monitored increases in Soil Organic Carbon (SOC) stocks in agricultural soils is the core climate outcome of the project	CS200526
1.2 Project Stakeholders	Expanded role descriptions for methodology developer, VVB, registry, farmers	CS200526
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	CS200526
2.1 Project Description	Expanded: clarifying roles and responsibilities of all participants, defining the sequencing of agronomic measures, specifying eligible and mandatory practices.	CS200526
2.1.1 Grouped Project Architecture	Added detailed inclusion criteria for new farms, onboarding procedures, amendment rules	CS200526
2.1.2 Measurement and MRV Approach	Clarified number of cores taken during soil sampling	CS200526
2.1.3 Baseline and Additionality Overview	Added additionality and baseline clarifications	CS200526

Section	Change Introduced	Corrected in
2.1.6 Leakage, Non-permanence and Risk	Added reference to dedicated risk summary section and expanded leakage explanation	CS200526
2.1.7 Stakeholders, Safeguards and Justice	Added Do-No-Harm safeguards, grievance mechanism, community protection measures	CS200526
2.1.9 Project Management Capacity	Confirmed ERP system existence and developer capacities	CS200526
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.	CS200526
2.2 Climate Objective	Expanded the projected removals section to clarify the temporal variability and uncertainty of sequestration rates and to reaffirm the ex-post issuance of credits based exclusively on verified net removals.	CS200526
2.3 Agronomic Objective	Added scientific references supporting productivity and input reduction claims	CS200526
2.3 Agronomic Objective	Added disclaimer that agronomic outcomes are indicative and not guaranteed	CS200526
2.3 Agronomic Objective	Strengthened the justification for expected agronomic benefits by replacing references to early project data with internationally recognized literature and guidance documents supporting projected yield improvements and fertilizer-use efficiency gains under regenerative practices.	CS200526
2.4 Community Objective	Expanded benefit-sharing explanation and community safeguards	CS200526
2.4.1 Stakeholder Identification and Engagement 2.4.2 Grievance Redress Mechanism	Added entirely new sections with stakeholder indicators, social indicators and grievance monitoring framework	CS200526

Section	Change Introduced	Corrected in
2.4.3 Distinction Between Monitored and Indicative Social Benefits 2.4.4 Indicators for Monitoring Social Co-Benefits		
3.4.2. Participation Agreements.	Section name correction	CS200526
3.1 Geographic Boundary	Added methodology version and BCCS approval date	CS200526
3.1 Geographic Boundary	Added external spatial boundaries of the Project, land parcel identification explanation and overall improved description	CS200526
3.1.1 Regional Allocation of Farms	Added rules for farms spanning North and South projects	CS200526
3.1.1 Regional Allocation of Farms	Added geospatial verification procedures using shapefiles and EKATTE codes	CS200526
3.1.1 Regional Allocation of Farms	Added double-counting prevention procedures	CS200526
3.2.1 GHG Covered	Clarified treatment of N <sub>2</sub> O and exclusion of CH <sub>4</sub>	CS200526
3.2.2 Spatial Boundary of Measurement	Clarified treatment of all plots between 4–25 ha and fixed spatial boundaries	CS200526
3.2.3 Soil Reservoirs Included	Added scientific justification for 90 cm sampling depth	CS200526
3.2.7 Conservativeness	Expanded uncertainty and reserve rationale	CS200526
3.2.7 Conservativeness	Added governance procedure for reserve release	CS200526
3.2.8. Leakage Considerations	Added reference to Leakage Assessment Framework	CS200526
3.3.1 Baseline Year	Clarified Year 0 (baseline year) definition and historical management requirements	CS200526
3.3.5 Durability Considerations	Clarified distinction between reserve and buffer mechanisms	CS200526

Section	Change Introduced	Corrected in
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.	CS200526
3.4.3 Ownership of Carbon Credits	Clarified separation between farmers ownership and Carbonsafe's issuance authority	CS200526
3.4.6 Safeguards Against Displacement	Introduced formal grievance procedures, dispute resolution mechanisms, Do-No-Harm safeguards, and detailed land tenure governance provisions.	CS200526
4.1. Methodology Overview 4.1.2. Baseline establishment 4.1.3. Project scenario and Practices. 4.1.5. Laboratory analysis and Soil parameters 4.1.7. Accounting for Project Emissions 4.1.8. Buffer and Reserve Application 4.1.9. Additionality and Eligibility Controls 4.1.13. Change management	Section name correction	CS200526
4.1 Methodology Overview	Added methodology version and approval reference	CS200526
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.	CS200526

Section	Change Introduced	Corrected in
4.1.4 Sampling Design	Added reference to sampling procedure PR03	CS200526
4.1.5 Laboratory Analysis	Clarified accreditation requirements and analytical scope	CS200526
4.1.6. SOC stock calculation and CO <sub>2</sub> conversion	Correction from 5% fixed uncertainty deduction to assessed and quantified uncertainty deduction	CS200526
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	CS200526
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.	CS200526
4.1.14. Scope boundaries and exclusions.	Added Emissions of nitrous oxide (N <sub>2</sub> O) into the carbon accounting framework	CS200526
4.2.1. Narrative baseline	Section name correction	CS200526
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	CS200526
4.2.7. GHG profile in the baseline.	Added treatment of N <sub>2</sub> O emissions decrease or increase compared to baseline	CS200526
4.2.7. GHG profile in the baseline.	Clarification about crediting scope includes only SOC stocks, expressed as CO <sub>2</sub> removals	CS200526
4.3.1. Project Scenario (With-Project Case)	Added steps for transition from business-as-usual (BAU) conditions to the project scenario	CS200526
4.3.2. Practice package and eligibility (field level).	Required practices (minimum bundle) added	CS200526
4.3.3. Implementation model and farmer support.	Agronomic recommendations approach clarification	CS200526

Section	Change Introduced	Corrected in
4.3.6. Data integrity, governance, and verification.	Data integrity and quality assurance governance added	CS200526
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	CS200526
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	CS200526
4.3.10. Social safeguards and participation equity.	Grievance mechanism explanation added	CS200526
5.1.1. Eligibility conditions 5.2.2. Prevailing practices 5.2.3. Regulatory and policy 5.2.5. Sampling and Laboratory Safeguards. 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.	Section name correction	CS200526

Section	Change Introduced	Corrected in
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 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	CS200526

Section	Change Introduced	Corrected in
5.1.1. Eligibility conditions	The minimum holding size thresholds clarification	CS200526
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.	CS200526
5.1.1. Eligibility conditions	Contractual Safeguards and Enforcement Provisions added	CS200526
5.1.1. Eligibility conditions	Reference to Corrections Mechanism Policy in case of MRV non-compliance corrective actions is added	CS200526
5.2.1. Regional agronomic context	Evidence-Based Baseline Justification added	CS200526
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  Reference to Methodology section 3.2 Farm balance is added	CS200526
5.2.6. Spatial and depth boundaries.	Clarification added that sampling at 0–30 cm, 30–60 cm, 60–90 cm is Methodology requirement	CS200526
5.2.7. Temporal safeguards	Baseline establishment for each sub-project under the grouped structure clarification added	CS200526
5.2.8. Governance and Transparency	Corrections Mechanism Policy reference added  Corrective actions governance added	CS200526
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	CS200526
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.	CS200526

Section	Change Introduced	Corrected in
5.3.5. Dynamic Regulatory Assessment.	Intervals for additionality reassessment clarification	CS200526
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.	CS200526
5.3.7. Non-Common Practice Analysis.	Minor wording corrections	CS200526
5.3.8. Evidence sources and triangulation.	Added clarification: documenting and validating the five-year pre-enrolment farm management history using satellite data and farmer-provided records, including IACS applications and parcel maps.  Reference to section 5.3.1 Legal Compliance & Non-Mandatory is added	CS200526
5.3.9. Handling partial or transitional practices.	The section is marked as “not applicable” with the relevant justification	CS200526
5.4.1. Financial Barriers	Wording correction	CS200526
5.5.1. With-Project vs Baseline Financial Comparison	Financial scenarios clarification added	CS200526
5.5.6 Financial Scenarios	Text deleted and reference to section 5.5.1. added	CS200526
6.2. Sampling Frequency.	Clarification added that quarantine periods and Bulk Density (BD) approach are defined in the approved Methodology	CS200526
6.3. Data Collected.	N <sub>2</sub> O effects derived from nitrogen inputs integrated into the net emission removal calculations text added	CS200526
6.4. Geo-referencing.	Soil sampling within plot boundaries system restrictions clarification	CS200526
6.5. QA/QC Protocols	Section name correction	CS200526
6.5. QA/QC Protocols	Text deleted and replaced with new one explaining that sampling is performed within the laboratory's	CS200526

Section	Change Introduced	Corrected in
	accredited framework operating in accordance with ISO/IEC 17025 and QA/QC Protocols	
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	CS200526
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	CS200526
6.6.5. Conservativeness and issuance rules	Correction from 5% fixed uncertainty deduction to assessed and quantified uncertainty deduction	CS200526
6.6.9. Verification cadence and materiality.	Verification triggers and timing added	CS200526
6.6.10. Data security, privacy, and retention.	Data record keeping changed to 40 years for main Project documentation	CS200526
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	CS200526
7.1.1 Quantification of Nitrogen-related Emissions	New section added with explanation of Methodology for Calculating Nitrous Oxide (N <sub>2</sub> O) Emissions in Agricultural Systems.  Accounting for: <ul style="list-style-type: none"> <li>• Emissions related to the production and supply of nitrogen fertilizers</li> <li>• Direct and Indirect soil emissions</li> </ul>	CS200526

Section	Change Introduced	Corrected in
<p>7.2. Farm / Project Balance</p> <p>7.3.1. Performance or Uncertainty Reserve</p> <p>7.3.2. Justification of reserve levels.</p> <p>7.3.4. Uncertainty deductions</p> <p>7.4. Buffer Pool and Risk Mitigation</p> <p>7.4.1. Release of Reserves</p> <p>7.4.2. Buffer pool management.</p>	Section name correction	CS200526
7.3.4. Uncertainty deductions	Correction in the uncertainty deduction approach: from 5% fixed uncertainty deduction to assesses and quantified uncertainty deduction.	CS200526
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	CS200526
<p>8.3. Durability and Operational risk.</p> <p>8.3.3. Land Buffer or Risk Reserves</p> <p>8.3.5. Penalties and Exit Provisions</p>	Section name correction	CS200526
8.3.3. Land Buffer or Risk Reserves	<p>A fixed 5% buffer deduction text added</p> <p>Role of 25/75 reserve mechanism explained</p> <p>Use of buffer and reserve in case of land exclusion added</p>	CS200526
9.1.1. Plausible leakage pathways.	Identified leakage pathways and mitigation strategies added	CS200526
9.1.2. Likelihood assessment.	Text deleted and reference to Section 9.1.1. Plausible leakage pathways added instead	CS200526

Section	Change Introduced	Corrected in
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 10.9. Do-No-Harm and Risk Management	Section name correction	CS200526

Section	Change Introduced	Corrected in
10.4.3. Transparency and Accountability Mechanisms. 10.4.4. Equity Considerations.	Section names deleted to match the template	CS200526
10.1.2. Agrochemical Use	Wording correction	CS200526
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"> <li>• Description of the Approach</li> <li>• Determining the Required Amount of Nitrogen</li> <li>• Threshold for nitrogen fertilizer application</li> <li>• Strategy for Reducing Mineral Nitrogen</li> <li>• Monitoring and Verification</li> <li>• Expected Effect</li> </ul> <p>Relationship between nitrogen reduction and yield stability</p> <ul style="list-style-type: none"> <li>• Nitrogen Balance Thresholds</li> <li>• Nitrogen Reduction Threshold</li> <li>• Yield drops Thresholds</li> <li>• Link to the leakage mechanism and Leakage Quantification approach</li> </ul>	CS200526
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>	CS200526
10.2.2. Ecosystem services	"The project also prohibits conversion of natural habitats, thus preventing biodiversity loss and maintaining landscape mosaics" text deleted	CS200526
10.3.4. Community-Level Impacts	Benefits extend beyond the farm level and could contribute to community-wide outcomes added	CS200526
10.4.1. Equity and Inclusion	"Equitable and inclusive participation is ensured through transparent and non-discriminatory eligibility criteria, equal access to training and	CS200526

Section	Change Introduced	Corrected in
	advisory services, standardized contractual terms, and a stakeholder feedback mechanism.” text added	
10.4.3. Transparency and Accountability Mechanisms. 10.4.4. Equity Considerations.	Sections names deleted to match the template	CS200526
10.6. Land Use and Access Protection	Reference to (No Displacement Declaration) added	CS200526
10.6.2. Land Tenure and Legal Safeguards.	Treatment of tenant farmers and the allocation of carbon revenues clarification	CS200526
10.8.3. Changes in Management Costs	Wording refinement	CS200526
10.9.9. Labor and occupational health & safety (OHS)	“Training. Annual training in safe agrochemical handling, IPM, and machinery safety is offered.” text deleted	CS200526
10.9.14. Community impact & safeguards	Risk mitigation measures undertaken added	CS200526
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	CS200526
11. STAKEHOLDER ENGAGEMENT.	Stakeholder identification added	CS200526
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	Section name correction	CS200526

Section	Change Introduced	Corrected in
11.2. Training and Capacity Building 11.3.1. Land tenure safeguards.		
11.1.2. Structure of Agreements.	Key contractual provisions in the participation agreements added	CS200526
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	CS200526
11.2. Training and Capacity Building	Description of Farmer Training Policy added	CS200526
12.1.1. Purpose and role of the Registry 12.1.3. Stakeholder access. 12.4. Issuance Model 12.4.1. Ex-post principle 12.4.2. Traceability to Source 12.4.3. Participant benefit and transparency. 12.4.4. Market integrity. 12.4.5. Buffer allocation 12.5. Double Counting & Double Claim Prevention.	Section name correction	CS200526
12.4.6. Adaptive governance.	A formal change-management process governance added	CS200526
13.1. Sub-project Definition. 13.1.1. Addition of New Participants	Section name correction	CS200526

Section	Change Introduced	Corrected in
13.2.1. Purpose and principles		
13.1. Sub-project Definition.	Added detailed sub-project governance framework, including MRV unit definition, registry representation, legal responsibility allocation, and grouped participation models with and without land exchange	CS200526
13.1.1. Addition of New Participants	Introduced conservative baseline-setting rules for late-joining sub-projects, including historical data requirements and enrolment-based baseline determination procedures.	CS200526
14.1. Collection and Storage. 14.2. Chain of custody 14.3. Data processing and interpretation. 14.4. Participant Interface and Access 14.6. Data Security and Privacy 14.7. Continuous Improvement	Section name correction	CS200526
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.	CS200526
14.6. Data Security and Privacy	Data protection levels added	CS200526
15.1. Organizational Capacity and Growth 15.2. Estimated Emission Reductions or Removals 15.3. Financial sustainability	Section name correction	CS200526

Section	Change Introduced	Corrected in
15.2. Estimated Emission Reductions or Removals	Key assumption numbers corrected	CS200526
15.4. Long-term viability.	Introduced provisions addressing carbon market volatility and associated financial planning measures.	CS200526
16.1. GLOSSARY Glossary of Terms and Abbreviations	Descriptions added: <ul style="list-style-type: none"> <li>• Geographic Information System (GIS)</li> <li>• GPS Coordinates</li> </ul> Uncertainty Deduction description corrected	CS200526
16.2 GEOGRAPHICAL COORDINATES OF THE NORTHERN BULGARIA PROJECT	New section added	CS200526
16.3 CROPS GROWED IN BULGARIA AND SOIL SAMPLING PERIODS	New section added	CS200526