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# ECOSYSTEM SERVICES PROCEDURE: IMPACT DEMONSTRATION AND MARKET TOOLS

FSC-PRO-30-006 V2-0 D1-0 EN

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<b>Title:</b>	ECOSYSTEM SERVICES PROCEDURE: IMPACT DEMONSTRATION AND MARKET TOOLS
<b>Dates:</b>	<b>Approval date:</b> [Click to choose a date]
<b>Timeframes:</b>	<b>Transition period:</b> [From date to date]
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## Version control

<b>Publication date:</b>	[Publish Date, linked to cover]	
<b>Effective date:</b>	[Click to choose a date]	
Version	Description	Date
V1-0	Initial version. Approved by FSC Board of Directors in March 2018.	March 2018
V1-1	Minor revision. Small changes approved by the FSC Director General and administrative revisions approved by the PSU Director in December 2019.	December 2019
V1-2	Minor typographical corrections. Some words were mistakenly removed when editing V1-1 EN.	December 2019
V2-0	Result of regular revision cycle and the approval of Motion 48/2021, 49/2021 and 53/2021. Document under revision.	TBD

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# FOREWORD

The FSC Principles and Criteria for Forest Stewardship (FSC-STD-01-001 V5-2) requires the managers of FSC-certified forests to “*maintain, conserve and/or restore ecosystem services and environmental values of the Management Unit*”, and to “*identify, produce, or enable the production of diversified benefits and/or products based on the range of resources and ecosystem services existing in the Management Unit*”. FSC Forest Management Certification ensures conformity with Forest Stewardship Standards covering these and other important environmental, social and economic aspects.

The Ecosystem Services Procedure (FSC-PRO-30-006) offers an additional value: a framework for verifying impacts and issuing FSC Ecosystem Services Claims that can be used by forest managers to access ecosystem services markets. Increased net revenue for forest managers through the use of this tool is one of the goals of the FSC Global Strategy 2021–2026. This commitment is part of a broader strategy to increase the market value of FSC and expand the reach of FSC and its relevance in the fight against climate change and loss of biodiversity.

Market research, study, and pilot testing carried out by FSC and its partners in the Forest Certification for Ecosystem Services (ForCES) project confirmed that many forest managers are interested in communicating the site-level impacts of FSC certification, and that many market actors are willing to pay for a verification of these impacts on ecosystem services that goes beyond confirmation of conformity with forest management standards.

Unfortunately, forest governance and economic systems in many parts of the world provide greater incentives for deforestation, forest degradation, and related social inequities than they do for responsible forest management. The Ecosystem Services Procedure will thus help addressing this global issue, offering forest owners and managers an additional incentive to become FSC certified rather than pursue the short-term economic benefits of forest degradation, and an added economic support for FSC Certificate Holders already managing their forests responsibly.

FSC Ecosystem Services Claims will increase the confidence of governments, investors, and buyers in ecosystem services markets. These claims can also be used to demonstrate the impact made by investments in preserving ecosystem services and contributions towards the United Nations (UN) Sustainable Development Goals (SDGs). Ecosystem Services Claims for carbon capture and storage can also be used as evidence of contributions towards meeting commitments under Article 5 of the Paris Agreement under the UN Framework Convention on Climate Change.

This procedure is the foundation for FSC Ecosystem Services Claims.

- Part I sets out the general requirements for forest managers to use this procedure.
- Part II sets out the steps and approaches to demonstrate the impacts of FSC-certified forest management on ecosystem services.
- Annex A sets out the trademark requirements for forest managers, Chain of Custody Certificate Holders, and non-Certificate Holders to use FSC Ecosystem Services Claims. This part describes uses of Ecosystem Services Claims:
  - promoting FSC-certified forests with verified ecosystem services impacts;
  - promoting FSC-certified products with an FSC Ecosystem Services Claim;
  - promoting financial sponsorship of verified ecosystem services impacts;
  - promoting ecosystem services impacts associated with external environmental assets.
- Annex B contains requirements to conform with Part II of the procedure; the impacts that can be verified/validated and examples of outcome indicators.
- Annex C sets out the requirements for certification bodies to verify the impacts demonstrated by FSC-certified forest managers and approve uses of FSC Ecosystem Services Claims.
- Annex D contains minimum mandatory content of the evaluation report and public summary.

Over time, ecosystem services impacts verified using this procedure can be used to tell broader stories about impacts on FSC-certified forests at jurisdictional, regional, and global levels.

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## A OBJECTIVES

The objectives of this procedure are to:

- set out the requirements for FSC-certified forest managers to credibly demonstrate the impact of their activities on the maintenance or enhancement of ecosystem services;
- provide FSC-certified forest managers with enhanced income diversification and improved access to finance from emerging ecosystem services markets through the use of FSC Ecosystem Services Claims based on verified impacts;
- enable FSC-certified forest managers to generate validated forest impact data to demonstrate proof of ecosystem services due to forest management activities based on a verified baseline;
- set out the requirements for sponsors to promote and communicate a claim based on a verified impact on ecosystem services;
- set out additional requirements for certification bodies to conform with when evaluating organizations aiming at credibly demonstrating the impact of their activities on the maintenance and enhancement of ecosystem services.

## B SCOPE

The Organization shall conform with the applicable requirements of Parts I, II, Annex A, and B of this procedure when they want to demonstrate the positive impact of their forest management activities on ecosystem services and use FSC Ecosystem Services Claims.

FSC Chain of Custody Certificate Holders and sponsors shall conform with the requirements of Annex A of this procedure when they want to use FSC Ecosystem Services Claims.

Certification bodies shall conform with the requirements of Annex C and D of this procedure when they evaluate The Organization's conformity with this procedure.

Evaluating conformity with this procedure is within the scope of FSC forest management accreditation.

This procedure is to be used directly by its intended audience globally.

All aspects of this procedure are considered normative, including the scope, effective and validity dates, references, terms and definitions, footnotes, graphics, tables and annexes, unless otherwise stated. Notes, information boxes and examples are not considered normative.

## C REFERENCES

The following referenced documents are relevant for the application of this document.

For references without a version number, the latest version of the referenced document (including any amendments) applies:

<b><i>FSC-STD-01-001</i></b>	<i>FSC Principles and Criteria for Forest Stewardship</i>
<b><i>FSC-STD-01-003</i></b>	<i>SLIMF Eligibility Criteria</i>
<b><i>FSC-STD-20-001</i></b>	<i>General Requirements for FSC Accredited Certification Bodies.</i>
<b><i>FSC-STD-20-007</i></b>	<i>Forest Management Evaluations</i>
<b><i>FSC-STD-50-001</i></b>	<i>Requirements for use of the FSC trademarks by certificate holders</i>
<b><i>FSC-STD-60-004</i></b>	<i>International Generic Indicators</i>
<b><i>n.a.</i></b>	<i>FSC Trademark Use Guide for Promotional Licence Holders.</i>



## D TERMS AND DEFINITIONS

For the purposes of this procedure, the terms and definitions provided in FSC-STD-01-002 *Glossary of Terms*, FSC-STD-60-004 *International Generic Indicators*, FSC-STD-01-001 *FSC Principles and Criteria for Forest Stewardship*, and the following, apply.

**Additionality:** Additionality entails that the positive outcomes achieved by a project need to be additional to what would have happened if the project had not been carried out (e.g., continued as business-as-usual).

*Source: adapted from The Gold Standard Foundation;*

*<https://goldstandardhelp.freshdesk.com/support/solutions/articles/44001989691-what-does-additionality-mean-and-why-is-it-important>, accessed 19 December 2022.*

**Additionality test:** It can be conducted following these steps:

- a. step 1. Identification of alternative land use scenarios to the project activity;
- b. step 2. Investment analysis to determine that the proposed project activity is not the most economically or financially attractive of the identified land use scenarios in the absence of the project activity; or
- c. step 3. Barriers analysis; and
- d. step 4. Common practice analysis.

*Source: Vt0001 Tool for the Demonstration and Assessment of Additionality in VCS Agriculture, Forestry and Other Land Use (AFOLU) Project Activities.*

**Approaches to demonstrate impact:** refer to a sequence of steps (which are presented in Part II: Impact demonstration) required to verify impact(s) of management activities in one or more ecosystem services. There are three approaches:

- **footprint:** It refers to the approach of demonstrating an impact using one point data set.
- **performance:** It refers to the approach of demonstrating an impact using two points data set, with high quality impact data.
- **storytelling:** It refers to the approach of demonstrating an impact using two points data set, without using high quality impact data.

**Beneficiaries of the ecosystem service:** Any person, group of persons, or entity that uses or is likely to use the benefits obtained from nature provided by the management unit. Examples include, but are not restricted to, persons, groups of persons, or entities located in the neighborhood of the management unit. End-users such as consumers or indirect beneficiaries of carbon mitigation are not considered to be beneficiaries. The following are examples of beneficiaries of the ecosystem service:

- local communities
- Indigenous Peoples
- forest dwellers
- neighbors
- downstream water users
- tenure and use rights holders, including landowners.

*Source: based on the definition of “affected stakeholder” in FSC-STD-01-001 FSC Principles and Criteria for Forest Stewardship.*

NOTE: For further guidance on how to identify the beneficiaries of the ecosystem services, please consult FSC- GUI-30-006 *Guidance for Demonstrating Ecosystem Services Impacts*.

**Best Available Information:** Data, facts, documents, expert opinions, and results of field surveys or consultations with stakeholders that are most credible, accurate, complete, and/or pertinent and that can

be obtained through reasonable effort and cost, subject to the scale and intensity of the management activities and the Precautionary Approach.

*Source: adapted from FSC-STD-60-004 International Generic Indicators.*

In the context of this procedure this includes:

- adaptations and flexibility to local context for small or low-intensity managed forests (SLIMFs) and community forests maintaining a balance between data quality criteria and efforts to collect data;
- digital tools and methods such as remote sensing, drones, internet of things devices and any data generated by Monitoring, Reporting and Verification (MRV) systems.

**Conservation/protection:** These words are used interchangeably when referring to management activities designed to maintain the identified environmental or cultural values in existence over the long term. Management activities may range from zero or minimal interventions to a specified range of appropriate interventions and activities designed to maintain, or be compatible with maintaining, these identified values.

*Source FSC-STD-01-001 V5-2 FSC Principles and Criteria for Forest Stewardship).*

**Contextual factors:** Socio-economic, institutional, and biophysical settings in which The Organization operates, or management activities are implemented. These factors may support or hinder progress towards the realization of outcomes, and are generally not under the control of The Organization.

#### **Ecosystem services:**

“The benefits people obtain from ecosystems. These include:

- a. provisioning services such as food, forest products and water;
- b. regulating services such as regulation of floods, drought, land degradation, air quality, climate, and disease;
- c. supporting services such as soil formation and nutrient cycling; and
- d. cultural services and cultural values such as recreational, spiritual, religious and other non-material benefits.”

*Source: Based on R.Hassan, R.Scholes and N.Ash. 2005.Ecosystems and Human Well-being: Synthesis. The Millennium Ecosystem Assessment Series. Island Press, Washington DC.*

In the context of this procedure, ‘ecosystem services’ refers to a specific subset of forest ecosystem services:

- carbon sequestration and storage
- biodiversity conservation
- watershed services
- soil conservation
- recreational services.

**Ecosystem Services Claim (Claim):** A statement of a positive impact on one or more ecosystem services which:

- a. has been verified by the certification body;
- b. is unique, not transferable, not bankable, and immediately retired upon registration of sponsorship;
- c. may be passed along the supply chain on sales and/or delivery documents of associated products.

**Environmental asset:** A legal commodity or tradable instrument representing an environmental outcome, such as a reduced emission of greenhouse gases (e.g., carbon credit) or a restoration of wetlands within a wetlands compensatory mitigation scheme (i.e., wetland credit).

*Source: adapted from Richardson, D. et al. [2017] International Encyclopedia of Geography: People, the Earth, Environment and Technology. Wiley-Blackwell.*

In the context of this procedure, 'external environmental assets' refers to environmental assets that are certified using a non-FSC scheme.

**Environmental registry:** tool for managing environmental assets. It allows participants to track environmental projects and to issue, transact, and retire serialized credits.

*Source: adapted from a description of the Markit Registry; <http://www.markit.com/product/registry>, accessed 1 November 2017.*

In the context of this procedure, 'external environmental registry' refers to an environmental registry managed outside of FSC.

**Impact:** The long-term maintenance or enhancement of ecosystem services, or benefits derived from them, which results, at least in part, from contributing management activities.

In the context of this procedure, the proposed impact is not measured directly; the proposed impact is deemed to be achieved when the required results have been verified in accordance with this procedure.

**Mitigation hierarchy:** It is a tool designed to help users limit, as far as possible, the negative impacts of development projects on biodiversity and ecosystem services. It involves a sequence of four key actions, 'avoid', 'minimize', 'restore' and 'offset', and provides a best-practice approach to aid in the sustainable management of living, natural resources by establishing a mechanism to balance conservation needs with development priorities.

*Source: Cross Sector Biodiversity Initiative, 2015.*

**Neutralization:** Measures to counterbalance residual impacts on nature that cannot be abated after the organization has demonstrated efforts to avoid, reduce, or restore impacts within their value chain.

**Outcome indicator:** Measure of ecological or social condition on the ground.

**Outcomes:** Ecological or social conditions on the ground that are direct consequences of the outputs and contribute to the proposed impact. For example, water body protected from cattle (resulting from the construction of a fence), change in area of forest sustainably managed (resulting from improved knowledge through training), erosion and sedimentation reduction (resulting from replanting on slopes).

**Outputs:** Immediate and direct consequences from management activities implemented on the management unit, which are drafted using quantifiable units. For example, meters of fence constructed, number of people trained, number of hectares of slopes replanted, proportion of management unit where exotic species have been removed.

**Project:** It includes all the activities, inputs, outputs, and processes, which aim at implementing management activities that maintain or enhance one or more ecosystem services impacts.

**Project developer:** The person or entity that is a knowledgeable expert who:

- a. in this procedure, may act on behalf of The Organization to conform with the requirements of this procedure (either fully or partially); and
- b. holds a partnership agreement with FSC.

**Restoration / Ecosystem Restoration:** process of assisting the recovery of an ecosystem, and its associated conservation values, that have been degraded, damaged, or destroyed.

*Source: adapted from International principles and standards for the practice of ecological restoration. Gann et al 2019. Second edition. Society for Ecological Restoration (SER).*

NOTE: Ecosystem restoration includes a broad range of ecosystem management interventions, from reducing societal impacts in production landscapes to fully recovering native ecosystems.

*Source: adapted from UNDP et al. 2022. Introduction to Ecosystem Restoration.*

### Scopes in relation to the supply chain:

- **In-scope:** It refers to direct and indirect greenhouse gas (GHG) emissions within the value chain of a company. Scope 1 emissions are direct GHG emissions occurring from sources that are owned or controlled by the company. Scope 2 accounts for GHG emissions from the generation of purchased electricity consumed by the company. Scope 3 emissions are a consequence of the activities of the company but occur from sources not owned or controlled by the company.
- **Out-of-scope:** These are GHG emissions which fall beyond the value chain of a company.
- **Beyond value chain mitigation:** Mitigation action or investments that fall outside a company's value chain. This includes activities outside of a company's value chain that avoid or reduce greenhouse gas emissions, or that remove greenhouse gases from the atmosphere and permanently store them.

**Sponsor:** A person or organization that provides funds for a project or activity carried out by another.

In the context of this procedure, a sponsor financially supports The Organization by providing funds to finance or reward the ecosystem services impact. The sponsor may benefit from this transaction through promotion, using FSC trademarks.

**The Organization:** The person or entity holding or applying for certification and therefore responsible for demonstrating conformance with the requirements upon which FSC certification is based.

*Source: FSC-STD-01-001 V5-2 FSC Principles and Criteria for Forest Stewardship.*

NOTE: Section 1 of this procedure includes specific requirements that apply only to applicants for FSC Forest Management Certification.

**Theory of change:** Comprehensive description and illustration of how and why a desired change is expected to happen in a particular context.

*Source: adapted from The Centre for Theory of Change, Inc. [2016];*

*<http://www.theoryofchange.org/what-is-theory-of-change/>, accessed 1 November 2017.*

**Validation:** Where management activities have only recently started and a proposed enhancement type of impact cannot yet be demonstrated, the certification body confirms through an evaluation that The Organization conforms with all relevant requirements of this procedure and has a credible plan that is likely to lead to verification of the impact in the next evaluation.

In summary, validation is the corroboration of expected impacts.

*Source: adapted from Glossary: CDM Terms, Version 09.1. Clean Development Mechanism;*

*[https://cdm.unfccc.int/Reference/Guidclarif/glos\\_CDM.pdf](https://cdm.unfccc.int/Reference/Guidclarif/glos_CDM.pdf), accessed 1 November 2017.*

**Verification:** The periodic evaluation and ex-post determination by a certification body that any proposed ecosystem services impacts has occurred.

In summary, verification is the confirmation of realized impacts.

*Source: adapted from Glossary: CDM Terms, Version 09.1. Clean Development Mechanism;*

*[https://cdm.unfccc.int/Reference/Guidclarif/glos\\_CDM.pdf](https://cdm.unfccc.int/Reference/Guidclarif/glos_CDM.pdf), accessed 1 November 2018.*

**Verified impact:** An impact that has been verified by a certification body according to Annex C 'Requirements for certification bodies' of this procedure.

### Verbal forms for the expression of provisions:

[Adapted from *ISO/IEC Directives Part 2: Rules for the structure and drafting of International Standards*]

- “shall”: indicates requirements strictly to be followed in order to conform with the standard.
- “should”: indicates that among several possibilities one is recommended as particularly suitable, without mentioning or excluding others, or that a certain course of action is preferred but not necessarily required. A ‘should requirement’ can be met in an equivalent way provided this can be demonstrated and justified.
- “may”: indicates a course of action permissible within the limits of the document.
- “can”: is used for statements of possibility and capability, whether material, physical or causal.

## **E ABBREVIATIONS**

<b>CoC</b>	Chain of Custody
<b>DAR</b>	Digital Audit Report
<b>ESCD</b>	Ecosystem Services Certification Document
<b>FM</b>	Forest Management
<b>FSC</b>	Forest Stewardship Council
<b>GHG</b>	Greenhouse gas
<b>PLA</b>	Promotional Licence Agreement
<b>SLIMF</b>	Small or low-intensity managed forests
<b>TLA</b>	Trademark Licence Agreement

# PART I: GENERAL REQUIREMENTS

## 1 Introductory requirements for the application of the procedure

- 1.1 The Organization shall ensure conformity with all applicable requirements of this procedure.
  - 1.1.1. Project developers may assume some or all of the responsibilities of the Certificate Holder, and act on behalf of The Organization.
  - 1.1.2. The responsibilities shall be agreed clearly between The Organization and the project developer in a written agreement.
- 1.2 The Organization shall hold FSC Forest Management Certification to apply for an ecosystem service impact to be verified.
  - 1.2.1. The Organization may get one or more ecosystem services impacts verified or validated.
  - 1.2.2. Failure to demonstrate an impact according to this procedure shall not affect the status of the FSC Forest Management Certification.
- 1.3 Applicants for FSC Forest Management Certification may only apply for ecosystem service impacts to be validated.
  - 1.3.1. Applicants may request the verification of one or more ecosystem services impacts at the main evaluation for FSC Forest Management Certification.
  - 1.3.2. Applicants shall lose all validated ecosystem services impacts if FSC Forest Management Certification is not granted within 18 months after the main evaluation.

NOTE: Applicants are therefore not allowed to have ecosystem service impacts verified nor use any claims as described in this procedure until they become FSC Forest Management Certificate Holders.
- 1.4 The Organization shall not be issued with Ecosystem Services Claims for impacts that have been validated.
- 1.5 If the FSC Forest Management Certification expires, is suspended or terminated, the sponsor and/or The Organization shall not use nor promote FSC Ecosystem Services Claims.
- 1.6 The demonstration of impacts, as described in Part II of this procedure, may be applied across several management units within a forest management group.
  - 1.6.1. In forest management groups, designated requirements for ecosystem services may be applied at the group level. In such cases, membership rules shall clarify the division of responsibilities between group members and the group entity for demonstrating ecosystem services impacts.
  - 1.6.2. When only some of the members of the forest management group decide to apply this procedure, specific rules and identification systems shall be established by the group entity to differentiate the members applying this procedure from the other members.

Note for consultation: Examples of how to divide responsibilities for demonstrating ecosystem services impacts will be included in the FSC Guidance.

FSC will update the Guidance later, once the Ecosystem Services Procedure is at an advanced stage.

- 1.7 The Organization shall use the Ecosystem Services Certification Document (ESCD) template provided by the certification body and include all relevant information as described in Annex D 'Additional Requirements to the Evaluation Report and Public Summary'.

NOTE: The ESCD has specific fields to be filled in according to the type of claim The Organization chooses to develop.

Note for consultation: FSC is working on ways to integrate all data required, including the ESCD, into the existing Digital Audit Report tool.

- 1.7.1. The Organization should produce an ESCD for each declared ecosystem service.
- 1.7.2. The Organization shall submit the ESCD(s) to the certification body 30 days prior to the start of the evaluation.
- 1.8 The Organization shall update the ESCD at least once per certification cycle.
- 1.9 The Organization shall ensure that knowledgeable experts independent of The Organization confirm the effectiveness of management strategies and actions to maintain and/or enhance the identified high conservation value areas.

NOTE: When a project developer acts on behalf of The Organization, Clause 1.9 is not required.

## 2 General requirements for the use of FSC Ecosystem Services Claims

This section presents preconditions for the use of Ecosystem Services Claims and requirements to share benefits.

FSC Ecosystem Services Claims are unique, not transferable, not bankable, and immediately retired upon registration of sponsorship, if not otherwise specified in this procedure.

- Claims issued following the storytelling approach are statements of positive impacts that cannot be used in reference to a company performance.
- Claims issued following the footprint approach are impact statements that can be used to describe an organization's environmental performance within its value chain.
- Claims issued following the performance approach are impact statements that can be used to describe an organization's environmental performance toward maintaining or enhancing ecosystem services measured against a baseline value.

See in Annex A 'Promotion and Trademark requirements', more about how claims are created and used.

### Use of Ecosystem Services Claims for the purpose of neutralization

- 2.1 The sponsor shall not make any claims for the purpose of neutralization, except when:
  - a. the impacts are verified in management units that meet the eligibility criteria for SLIMF and/or community forests (see FSC-STD-01-003 *SLIMF Eligibility Criteria*); or;
  - b. the impacts are verified in management units:
    - that are not eligible for in-scope projects; and
    - where there have been no commercial logging activities in the past 10 years; and
    - with forest management plans that do not include any plans for future commercial logging activities.
- 2.2 Where The Organization is making claims on impacts demonstrated in SLIMF and/or community forest management units for the purpose of neutralization, it shall conduct an additionality test in addition to conforming with the Part II: Impact demonstration, of this procedure.

NOTE: Find how to conduct an additionality test in Terms and Definitions.



## Disclosure of project specific information

- 2.3 The Organization shall disclose whether it has a project (related to the ecosystem services impact to be verified) that is registered, seeking registration, or rejected under other accounting, reporting or certification schemes or programmes.
- 2.3.1. Where there is a project (related to the ecosystem services impact to be verified) registered under other accounting, reporting or certification schemes or programme, The Organization shall submit the registration number and details to the certification body.
- 2.3.2. Where the project (related to the ecosystem services impact to be verified) has been rejected, The Organization shall provide the relevant information, including the reason(s) for the rejection and justification of eligibility under the Ecosystem Services Procedure.

## Benefit sharing mechanism

- 2.4 The Organization shall establish a benefit sharing mechanism for the distribution of all income from the sponsorship of Ecosystem Services Claims, which shall, at minimum, include:
- a. explicit agreement with all identified beneficiaries in the area where the impact has been verified;
  - b. how and when The Organization plans to share the financial benefits with the beneficiaries.
- NOTE: For forest management groups the benefit sharing mechanism may be agreed upon as part of the group rules or through any other agreement between the group entity and the group members applying this procedure.
- 2.5 When Indigenous Peoples or Traditional Peoples have been identified as beneficiaries, the benefit sharing mechanism shall be agreed upon through a Free, Prior and Informed Consent (FPIC) process.

Note for consultation: The term 'local communities' has been replaced with the term 'Traditional Peoples' and the use of the FPIC process has been aligned with the Motion 40a/2021.

- 2.6 At least 60% of income from the financial sponsorship of any claim, after payment of any charges, taxes or similar fees levied by the host country, shall be distributed to the beneficiaries of the benefit sharing mechanism.

# PART II: IMPACT DEMONSTRATION

## 3 General requirements for impact demonstration

Part II describes the steps and approaches to be followed by The Organization in order to demonstrate the impact of its management activities on ecosystem services.

The procedure has three (3) approaches to demonstrate impact, which vary according to how many data points are chosen to measure outcome indicators, and the type of claim to issue (see more about claims in Annex A 'Promotion and Trademark requirements'. Figure 1 represents this in more detail. The three (3) approaches to demonstrate impact are operationalised in seven (7) steps (see Figure 2). In principle, the seven steps apply to any approach to demonstrate impact. Nonetheless, some steps have:

- a. simpler requirements for Organizations with small or low-intensity managed forests (SLIMF) and/or community forests; or
- b. specific requirements per approach to demonstrate impact. Figure 2 shows this in more detail.

Demonstrating an impact according to this procedure means that The Organization's management activities contribute directly to positive outcomes, which are measured and compared to a baseline. These management activities will meet or exceed the requirements of FSC Forest Stewardship Standards. The Organization may not need to implement additional management activities in order to demonstrate an impact (i.e. it may already be doing everything that is required to achieve the impact); in this case, The Organization only needs to implement this procedure to measure the required outcomes.

Figure 1 Approaches to demonstrate impact

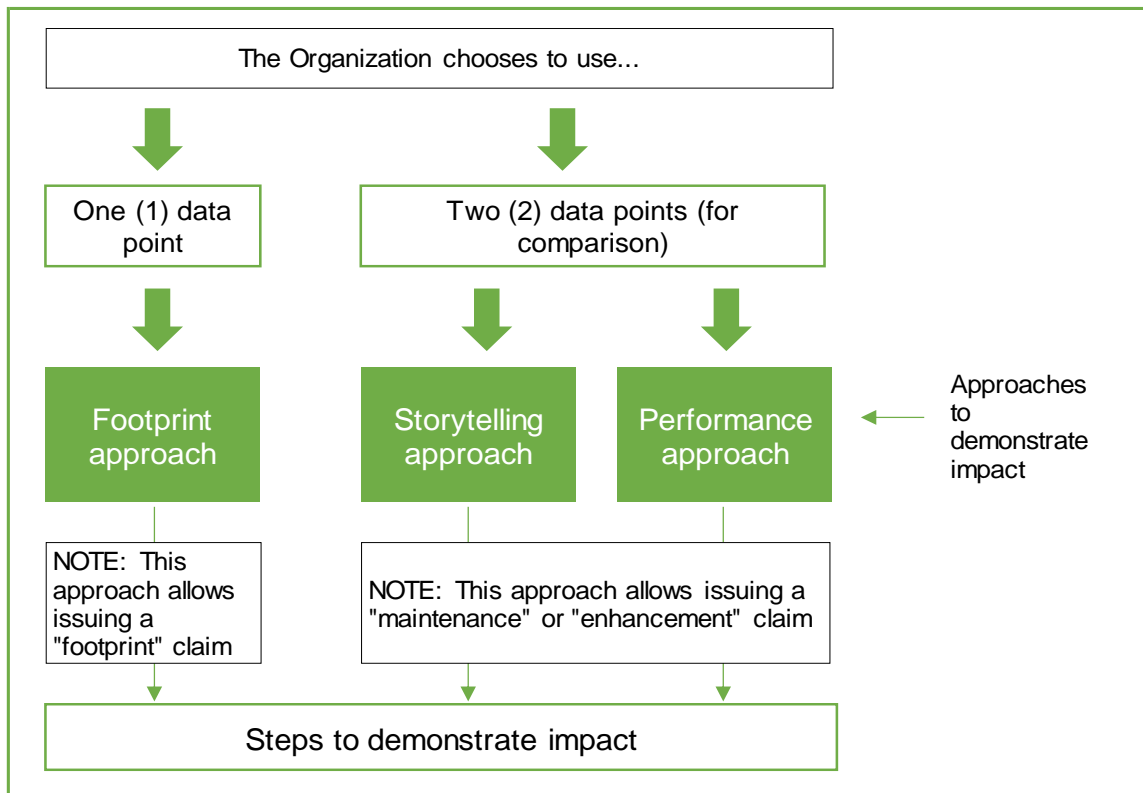
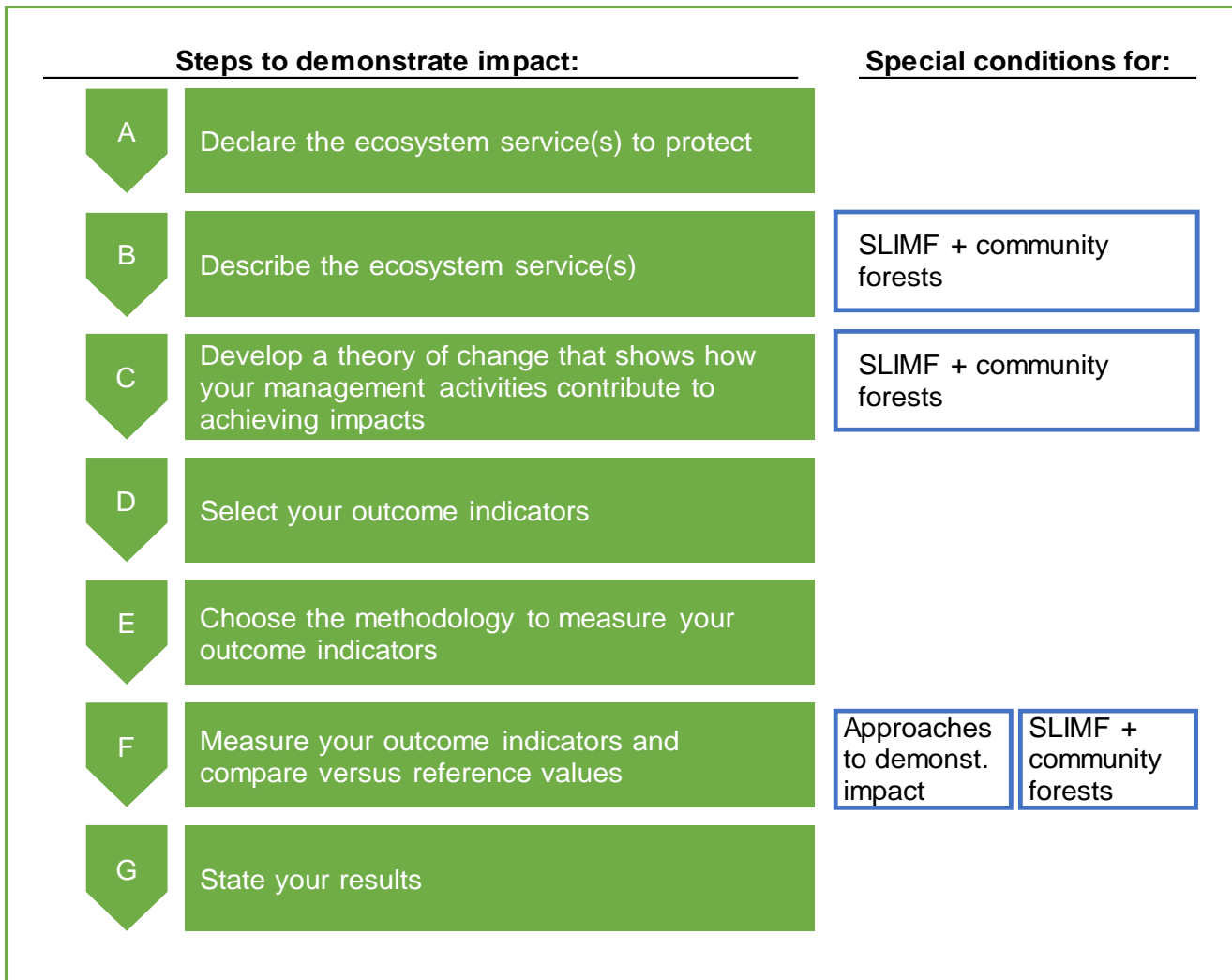


Figure 2 Steps to demonstrate impact



- 3.1 To demonstrate the impact of management activities on ecosystem services, The Organization shall:
- choose an approach to demonstrate impact; and
  - implement the steps described in Part II of this procedure (see Figure 2).

#### 4 Step A: Declaration of the ecosystem service(s)

- The Organization shall declare the ecosystem service(s) for which an impact is proposed to be demonstrated through the use of this procedure.
- The Organization shall describe its right to receive payments for demonstrating positive impacts on the declared ecosystem service.
- The Organization shall list all relevant management objectives that are aligned with or contribute to the demonstration of impacts to the declared ecosystem service(s).

#### 5 Step B Description of the ecosystem service(s)

- For each declared ecosystem service, The Organization shall describe:
  - current condition of the ecosystem service;
  - past condition of the ecosystem service, based on best available information;

- c. areas within and outside of the management unit that contribute to the declared ecosystem service;
- d. beneficiaries of the ecosystem service;
- e. threats to the ecosystem service, both induced by human activity and of natural origin, within and outside of the management unit;
- f. a summary of culturally appropriate engagement with Indigenous Peoples, traditional peoples and local communities related to the declared ecosystem service, including access and use.

NOTE: This could include stakeholder consultation, Free, Prior, and Informed Consent (FPIC) processes, engagement with stakeholders, communities and other organizations involved in activities related to the declared ecosystem service, as well as disputes and dispute-resolution processes.

- 5.2 If The Organization manages only SLIMF and community forests, it may choose to:
  - a. not conform with Clause 5.1.b, unless required by the methodology used according to Clause 8 'Choosing methodologies';
  - b. conform with Clauses 5.1.c and 5.1.e, by only describing areas within the management unit.

## 6 Step C: Development of a theory of change linking management activities to impacts

- 6.1 The Organization shall develop a theory of change that describes the proposed impact(s), and is aligned with its management plans and contributing management activities.

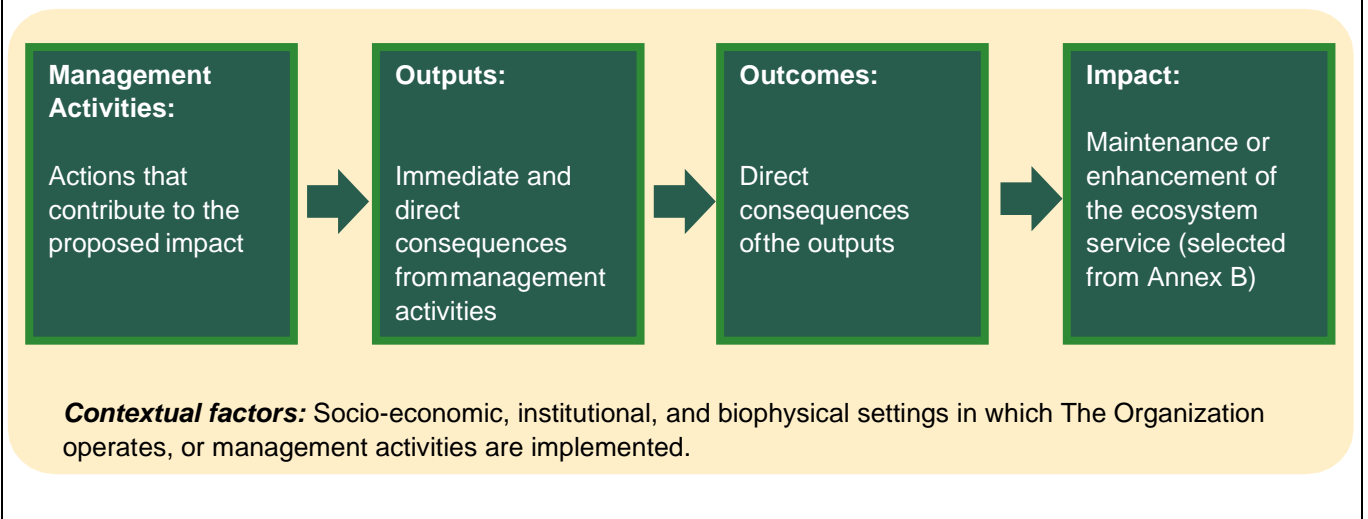
NOTE: Examples of theories of change are accessible on the FSC website.

Note for consultation: FSC will update the website later, once the Ecosystem Services Procedure is at an advanced stage.

- 6.2 For each declared ecosystem service, The Organization shall propose one or more of the impacts from Annex B 'Impact indicators and measurements.'
- 6.3 The Organization shall specify in the theory of change:
  - a. any management activities that contribute to the proposed impact, including management activities to mitigate threats as per Clause 5.1.e;
  - b. outputs that result from the management activities; and
  - c. outcomes that result from the outputs.

NOTE: Organizations managing SLIMF and community forests may create a simplified theory of change that does not include outputs, but links the management activities directly to outcomes.

Figure 3 Basic structure of a theory of change



- 6.4 The Organization shall monitor any new management activities that contribute to the proposed impact.
- 6.5 The Organization shall identify and describe any contextual factors or risks that may influence the permanence of the outcomes, e.g., the introduction of new legislation, or the presence of other water users.
- 6.6 Organizations managing SLIMF and community forests may choose to focus on the identification and description of contextual factors or risks that are local, such as the presence of other water users to conform with Clause 6.5.

## 7 Step D: Selection of outcome indicators

- 7.1 For each proposed impact, The Organization shall select one or more outcome indicators according to the requirements provided in the column 'Type of outcome indicator required' in Annex B 'Impact indicators and measurements.'
- 7.2 The Organization shall select outcome indicator(s) that are consistent with the outcomes from the theory of change developed according to Clause C 'Development of a theory of change linking management activities to impacts.'
- 7.3 For each proposed impact, The Organization shall select one or more outcome indicator(s):
  - a. from examples provided in Annex B (see column 2 'Examples of outcome indicators'); or
  - b. that are suitable, based on best available information, if the provided examples in Annex B are not applicable. Examples for Clause 7.3.b are:
    - outcome indicator(s) that are supported by peer reviewed, scientific and publicly available publications ;
    - outcome indicator(s) that have been confirmed through previous use;
    - the outcome indicator(s) that have been endorsed by experts.

## 8 Step E: Choosing methodologies

- 8.1 To measure the values of the selected outcome indicator(s), The Organization shall either:
  - a. choose an applicable methodology from FSC-GUI-30-006 *Guidance for Demonstrating Ecosystem Services Impacts*; or

- b. use another methodology that conforms with Clause 8.2.
- 8.2 In case of using another methodology not provided in the FSC-GUI-30-006 *Guidance for Demonstrating Ecosystem Services Impacts*, The Organization shall ensure that the methodology is:
- a. suitable for the local context and for the outcome indicator(s) to be measured;
  - b. credible, based on best available information (e.g., there are scientific publications that support the use of the methodology, it has been confirmed through previous use or it has been endorsed by experts);
  - c. objective and replicable, i.e., it yields similar results when applied by different observers in the same site under similar conditions.
- 8.3 The Organization shall describe the methodology used to measure the values of the selected outcome indicator(s) in terms that are clear enough to facilitate the certification body's evaluation.
- 8.4 The Organization shall describe the collection and analysis of data, including:
- a. the data sources that were used (e.g., literature, interviews, field measurements, modelling, etc.);
  - b. sampling methods, including frequency and/or intensity;
  - c. any equipment used to measure the outcome indicator(s);
  - d. a summary of any data analyses performed.

NOTE: Guidance for the collection and analysis of data is provided in FSC-GUI-30-006 *Guidance for Demonstrating Ecosystem Services Impacts*.

## 9 Step F: Measurement and comparison of the value of outcome indicator(s)

Step F has different clauses for the different approaches (storytelling, footprint and performance) to demonstrate an impact: (see the approaches in Figure 1 'Approaches to demonstrate impact' in Section 3). Table 1 shows a summary of the clauses in step F, organized per each of the approaches to demonstrate impact.

Table 1 Summary of requirements in step F according to the approaches to verify impact

	Storytelling	Footprint	Performance
<b>How many data points are collected?</b>	Two data points (for comparison).	One data point (no comparison)	Two data points (for comparison)
<b>What is being measured?</b>	Present value of the outcome indicator (see specific clauses under 9.1).	Present value of the outcome indicator (see specific clauses under 9.2).	Present value of the outcome indicator (see specific clauses under 9.3).
<b>What are the comparison values?</b>	Baseline requirements (see Annex B column 4).	There is no comparison value.	Baseline requirements and Present value calculated under the footprint approach (see specific clauses under 9.3).
<b>Does the measurement have additional requirements for meeting data quality thresholds?</b>	No	Yes	Yes

	Storytelling	Footprint	Performance
<b>How often shall the measurements occur?</b>	At least once per certification cycle, unless more frequent measurements are required by the methodology used.	Once (footprint claims will refer to a point in time)	At least once per certification cycle, unless more frequent measurements are required by the methodology used.
<b>Specific requirements for SLIMF and community forests?</b>	No	Yes	No

## 9.1 Storytelling approach to demonstrating impact

- 9.1.1. The Organization shall measure the present value of each selected outcome indicator at least once per certification cycle, unless more frequent measurements are required by the methodology used.
- 9.1.2. The measurement of the present value should be taken no longer than 24 months prior to the evaluation.
- 9.1.3. Per each outcome indicator, The Organization shall update the baseline values required in the column baseline requirements of Annex B 'Impact indicators and measurements', at least once per certification cycle, unless more frequent measurements are required by the methodology used.
- 9.1.4. The Organization shall compare the present value of each outcome indicator with the value(s) required in the column 'Baseline requirements' of Annex B.
- 9.1.5. The Organization shall present all previous measurements in the ESCD when Annex B requires to compare the present value of the outcome indicator(s) to at least one previous measurement.

NOTE: Any proposed / past claim (except of footprint claims) is verified in each certification cycle. This means that management actions that led to a claim verified five years ago will not automatically lead to the same claim now unless the measurements are conducted again and the comparison shows the required result(s).

Organizations choosing a storytelling approach to demonstrate impact may stop here and proceed to Clause 10 'Statement of results.'

## 9.2 Footprint approach to demonstrating impact

- 9.2.1. The Organization shall select outcome indicator(s) to be measured using impact data (see Clause 9.2.3).

NOTE: If The Organization is not able to collect impact data for outcome indicator(s), it can still use the storytelling approach to demonstrate impact.

- 9.2.2. The Organization shall gather impact data per each outcome indicator per each year of the last five (5) years.

NOTE: If no historical data is available, go to Clause 9.2.5.

- 9.2.3. The impact data shall be:
  - a. quantitative;

- b. generated using the same or similar technology across all measurement points;
- c. from the same area;
- d. verified data based on measurement, or verified data partly based on assumptions, or non-verified data based on measurements.

NOTE 1: The criteria above are based on the *Greenhouse Gas Protocol. 2011. Corporate Value Chain (Scope 3) Accounting and Reporting Standard*.

NOTE 2: Organizations managing only small or low-intensity managed forests SLIMF and community forests may choose to conform only with points a. and c. of Clause 9.2.3, unless they choose make claims for the purpose of neutralization.

- 9.2.4. To calculate the footprint value of an outcome indicator, The Organization shall calculate a simple average of all gathered impact data within the footprint period.
- 9.2.5. If no historical data is available, The Organization may measure the present value of the outcome indicator(s) conforming with Clause 9.2.3 and use it as the footprint value.

Organizations selecting a footprint approach to demonstrate impact may stop here and proceed to Clause 10 'Statement of results.'

### 9.3 Performance approach to demonstrating impact

- 9.3.1. The Organization shall measure the present value of each outcome indicator in accordance with the criteria for impact data presented in Clause 9.2.3 at least once per certification cycle, unless more frequent measurements are required by the methodology used.
- 9.3.2. The measurement of the present value shall be taken no longer than 24 months prior to the evaluation.
- 9.3.3. The Organization shall update the footprint value of each outcome indicator (as presented in Clause 9.2), at least once per certification cycle, unless more frequent measurements are required by the methodology used.
- 9.3.4. The Organization shall compare the present value of each outcome indicator with the footprint value in line with additional requirements presented in the column 'Baseline requirements' of Annex B.

NOTE: Any proposed / past claim (except of footprint claims) is verified in each certification cycle. This means that management actions that led to a claim verified five years ago will not automatically lead to the same claim now unless the measurements are conducted again, and the comparison shows the required result(s).

## 10 Step G: Statement of results

- 10.1 The Organization shall promote only the types of claims permitted by the chosen approach to demonstrate an impact, in conformance with requirements of Annex A 'Promotion and Trademark requirements.'

NOTE: See Figure 4 'Promotion of FSC Ecosystem Services Claims' in Annex A.

- 10.2 To promote any claim, The Organization shall provide evidence that shows conformity with relevant requirements in Part II of this procedure.



## 11 Validation option

The validation option can be helpful in securing finance for the future verification of proposed impact(s). The validation option does not allow The Organization to get ecosystem services impacts verified nor to promote claims, but it allows for The Organization to demonstrate to any potential sponsor their credible plan to use this procedure to demonstrate a verified positive impact after being issued with certification in their upcoming evaluation.

- 11.1 As a first step towards having a proposed impact verified by a certification body, The Organization may request to have it validated.
- 11.2 The Organization may request to have a proposed impact validated if:
  - a. it implies an enhancement of the ecosystem service; and
  - b. the management activities have started recently and an impact cannot yet be demonstrated;
- 11.3 The Organization shall conform with all requirements in Part II from Section 3 'General requirements for impact demonstration', to Section 8 'Choosing methodologies', and applicable requirements in Section 9 'Measurement and comparison of the value of outcome indicator(s)'.
- 11.4 The Organization shall measure the present value of the outcome indicator(s), considering:
  - a. if The Organization aims to verify in the future an impact following the storytelling approach, it shall conform with relevant requirements in Clause 9.1;
  - b. if The Organization aims to verify in the future an impact following the performance approach, it shall conform with relevant requirements in Clause 9.3;
- 11.5 The Organization shall have a credible plan, including personnel and financial resources, to conform with all applicable requirements of this procedure by the next re-evaluation or within five years.

# ANNEX A. PROMOTION AND TRADEMARK REQUIREMENTS

## 12 Promoting FSC Ecosystem Services Claims

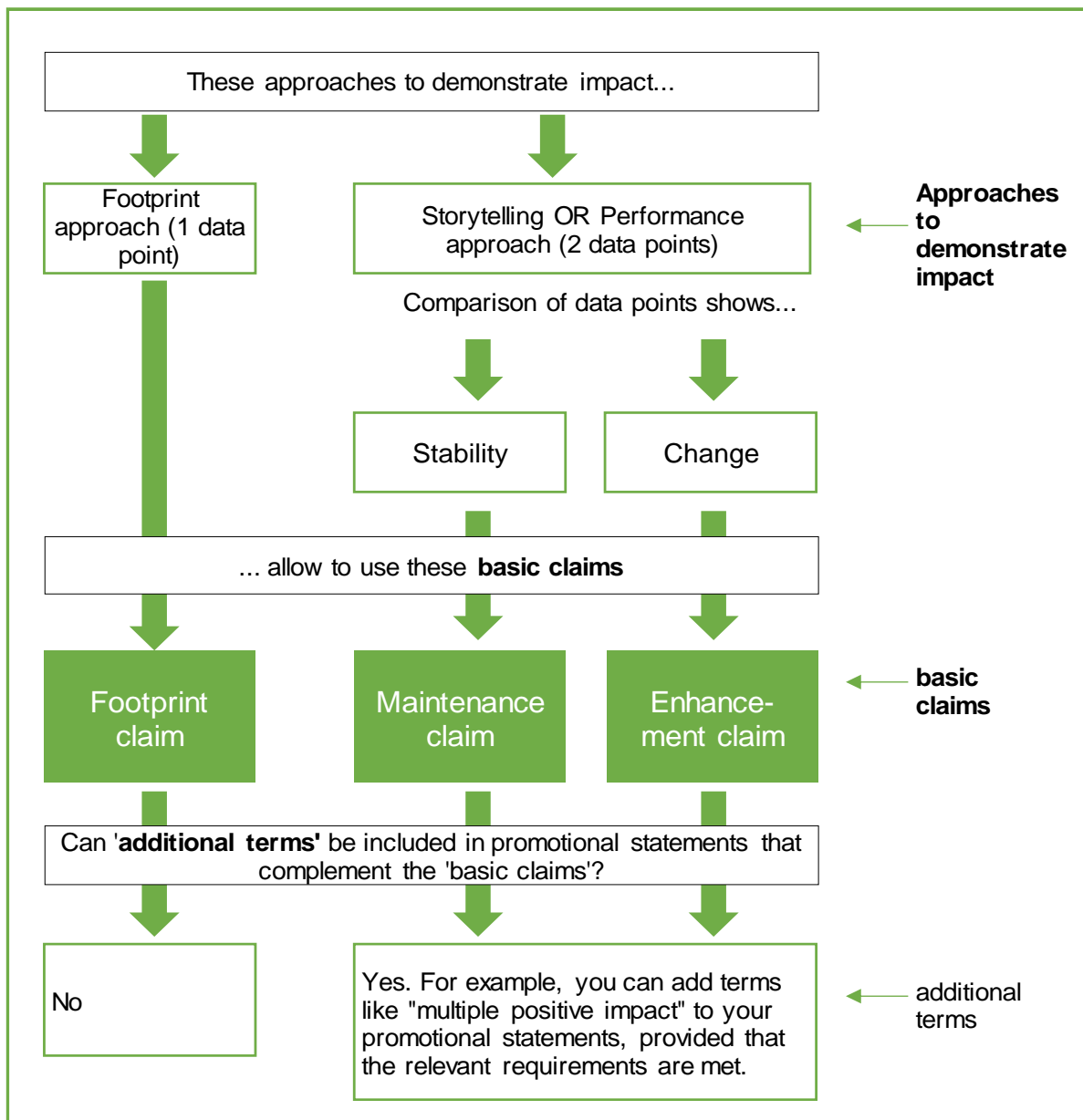
Annex A introduces FSC Ecosystem Services Claims and sets out the trademark and chain of custody requirements for their use.

Ecosystem Services Claims can be used by The Organization and sponsors to generate additional business value.

See examples of uses and benefits of the Ecosystem Services Claims on the FSC website.

The procedure offers different type of claims. Which one to promote depends on the chosen approach to demonstrate impact. Figure 4 presents this in more detail.

Figure 4 Promotion of FSC Ecosystem Services Claims



- 12.1 The FSC Ecosystem Services Claims may be used for the following purposes:
- promoting FSC-certified forests with verified ecosystem services impacts (Section 13);
  - promoting FSC 100% products (Section 14);
  - promoting financial sponsorship of verified ecosystem services impacts (Section 15); and
  - promoting verified ecosystem services impacts associated with external environmental assets (Section 16).

12.2 The Organization and/or sponsor may use a footprint claim if the approach to demonstrate impact is footprint (see Clause 9.2).

12.3 The Organization and/or sponsor may use a maintenance or enhancement claim:

- If the approach to demonstrate impact is storytelling (see Clause 9.1) or performance (see Clause 9.3);
- upon verification that the required result presented in Annex B 'Impact indicator(s) and measurements' has been met.

12.4 Claims issued following the storytelling approach shall include:

- year the claim was issued;
- the verified impact or the relevant ecosystem service as per Annex B;
- the term maintenance or enhancement, upon verification that the required result(s) presented in Annex B has been met.

NOTE: For example: our company has a verified enhancement impact on ES 1 Enhancement of natural forest cover in 2020.

12.5 Claims issued following the footprint approach shall include:

- year the claim was issued;
- the verified impact or the relevant ecosystem service as per Annex B.
- footprint value of the outcome indicator(s).

NOTE: For example: our company has 50,000 ha of intact forest landscapes in 2020, for the impact ES 2 Maintenance of intact forest landscapes. The claim can only be used to report footprint for the year of issuance.

Note for consultation: The title of the impacts (see Annex B) has been slightly modified from V1-2. Next year, FSC and the TWG will continue to work on them to enhance clarity in the use of the claims (e.g., footprint) for any of the impacts.

12.6 Claims issued following the performance approach shall include:

- quantification of change (e.g., percentage of improvement) or statement of stability (e.g., condition is stable);
- the verified impact or the relevant ecosystem service as per Annex B.
- footprint value of the outcome indicator(s) and the year the claim was issued;
- present value of the outcome indicator(s) and the year the claim was issued;

NOTE 1: It is optional to include the term maintenance or enhancement, upon verification that the required result(s) presented in Annex B has been met.

NOTE 2: For example: our company has increased natural forest cover by 28%, going from 500,000 ha of natural forest cover on the whole management unit in 2020 to 640,000 ha of natural forest cover on the whole management unit in 2023, for the impact ES 1 Enhancement of natural forest cover .

12.7 The Organization and/or sponsor promoting claims that follow the storytelling approach shall not:

- a. use claims to demonstrate progress toward net-zero, net-positive, or other quantifiable science-based or mitigation hierarchy aligned sustainability targets; or
  - b. use claims to demonstrate progress toward sustainability targets in extra-financial Environmental Social and Governance (ESG) or disclosure standards or frameworks (e.g., S&P Corporate Sustainability Assessment, Carbon Disclosure Project, Global Reporting Initiative); or
  - c. use claims to issue, or satisfy the requirements, of Green Bonds or Sustainability-Linked Bonds.
- 12.8 The Organization and/or sponsor promoting claims that follow the performance approach may use claims for any use cases described in Clause 12.7.
- 12.9 The Organization and/or sponsor may complement the content of a claim with the use of promotional statements.

NOTE: promotional statements provide context to the claim. See examples of promotional statements in Table 2 below.

- 12.9.1. To promote a footprint claim, a promotional statement shall include the content of the footprint claim without changes.
  - 12.9.2. To promote a maintenance and/or enhancement claim that follow the storytelling approach:
    - a. these key elements shall remain in any promotional statement:
      - the result of the comparison, i.e., maintenance, enhancement; and
      - the name of the chosen impact, e.g., species diversity; or
      - the name of the relevant ecosystem services, e.g., biodiversity conservation.
    - b. a promotional statement shall not include quantitative content that relates to any measurement of outcome indicator(s) or any comparison value presented in column 4 of Annex B;
  - 12.9.3. To promote a maintenance and/or enhancement claim that follow the performance approach, a promotional statement shall include the content of the maintenance or enhancement claim without changes.
- 12.10 The term 'multiple positive impacts' may be included in promotional statements when The Organization has verified impacts in at least three of these ecosystem services: biodiversity, water, carbon and soil.
- 12.11 The Organization or sponsor may promote a contribution to the UN Sustainable Development Goals and targets corresponding to verified ecosystem services impacts.
- NOTE: For example: The verified impact makes a contribution to Sustainable Development Goal 15 (Life on Land). See all linkages between the verified ecosystem services impacts and the UN Sustainable Development Goals on the FSC website.

Table 2 Statements allowed and not allowed in the use of FSC Ecosystem Services Claims

Type of claim	Possible promotional statements	Promotional statements not allowed
<b>Storytelling approach to demonstrating impact</b>	- the [ES] in this FSC-certified forest has been enhanced thanks to the support of our company. - by verifying the positive impact on maintaining the [ES] in this FSC-certified forest, our company contributes to the achievement of the United Nations Sustainable Development Goal No. 15.	- our products are carbon neutral thanks to the investments made in the FSC-certified [NAME] forest. - I offset my emissions by planting new trees in this FSC-certified [NAME] forest.
Type of claims that can be used:		- my water footprint has been neutralized thanks to investments in the protection of

Type of claim	Possible promotional statements	Promotional statements not allowed
Maintenance, or enhancement.	<ul style="list-style-type: none"> <li>- our company has helped our forests to enhance [ES]. Find out more about what we have achieved thanks to FSC to contribute to help forests, for all, forever <a href="http://www.ourcompany.com">www.ourcompany.com</a></li> <li>- we take care of nature: that's why we help maintain/ / enhance the biodiversity of the forests themselves. We have indeed supported the [NAME] forest to maintain the habitat of the species [SPECIES NAME].</li> <li>- forests have always been intrinsically connected to water: with our help the FSC-certified [NAME] forest has enhanced the quality of its water services allowing the territory to have more water availability.</li> </ul>	<ul style="list-style-type: none"> <li>water resources in the FSC-certified [NAME] forest.</li> <li>- our products help biodiversity: in fact our company helps improve biodiversity in the FSC-certified [NAME] forest.</li> <li>- by creating new FSC-certified forest areas, we will offset our GHG emissions by 2030</li> <li>- who doesn't love a walk in the nature? Our company has helped our forests to become a safe, peaceful and fun place for all who want to see their beauty. Find out more about what we have achieved thanks to FSC to contribute to help forests, for all, forever. <a href="http://www.ourcompany.com">www.ourcompany.com</a></li> </ul>
<b>Footprint approach to demonstrating impact</b> Type of claims that can be used: Footprint.	<ul style="list-style-type: none"> <li>- our company has 50,000 ha of intact forest landscapes in 2020, for the impact ES 2 Maintenance of intact forest landscapes.</li> </ul>	<ul style="list-style-type: none"> <li>- all of the above</li> </ul>
<b>Performance approach to demonstrating impact</b> Type of claims that can be used: Maintenance, or enhancement	<ul style="list-style-type: none"> <li>- our company has increased natural forest cover by 28%, going from 500,000 ha of natural forest cover on the whole management unit in 2020 to 640,000 ha of natural forest cover on the whole management unit in 2023, for the impact ES 1 Enhancement of natural forest cover.</li> </ul>	<ul style="list-style-type: none"> <li>- our products are carbon neutral thanks to the investments made in the FSC-certified [NAME] forest.</li> <li>- our products help biodiversity: in fact, our company helps improve biodiversity in the FSC-certified [NAME] forest.</li> <li>- who doesn't love a walk in the nature? Our company has helped our forests to become a safe, peaceful and fun place for all who want to see their beauty. Find out more about what we have achieved thanks to FSC to contribute to help forests, for all, forever. <a href="http://www.ourcompany.com">www.ourcompany.com</a></li> <li>- our company has greatly/partially improved its impact by 12.34 in regard to [ES].</li> </ul>

## 13 Promoting FSC-certified forests with verified ecosystem services impacts

### Trademark requirements for The Organization

- 13.1 The Organization may promote their forests for which ecosystem services impacts have been verified with FSC Ecosystem Services Claim(s) as indicated in Section 12 'Promoting FSC Ecosystem Services Claims.'
- 13.2 The Organization may use the possible promotional statements present in Section 12 when promoting FSC Ecosystem Services Claims.
- 13.3 If The Organization has received financial sponsorship for the demonstration of an impact, The Organization shall:
  - a. use the same promotional statement(s) as the sponsor of the claim, as presented in Section 12;

b. disclose in the ESCD that it has received financial sponsorship.

13.4 The Organization shall conform with all applicable requirements for use of the FSC trademarks in FSC-STD-50-001 *Trademark Standard for Certificate Holders*.

## **14 Promoting certified FSC 100% products carrying an FSC ecosystems services claim**

### **Chain of custody (CoC) requirements for FSC Certificate Holders (Forest Management FM/CoC and CoC Certificate Holders)**

- 14.1 FSC Certificate Holders may make references to FSC Ecosystem Services Claims on FSC 100% products outside the FSC label, or on separate promotional material when all material used for the manufacturing of the product are sourced from forests with verified ecosystem services impacts.
- 14.2 FSC Certificate Holders may only make references to verified ecosystem services impacts on FSC-certified products or separate promotional materials related to such products if:
- The manufacturer of the final product has documentation verifying that the materials used for the product in full originates from forests with verified ecosystem services impacts, including the Forest Management Certification code and the specific Ecosystem Services Claim(s) as per Annex B 'Impact indicators and measurements.'
  - The material used for the manufacturing of the product is traceable and controlled during all stages of processing, storage and commercialization.
  - Each FSC Certificate Holder in the supply chain of the product has established separate product groups for products that carry Ecosystem Services Claims and identify the specific Ecosystem Services Claims on their material accounting records and volume summaries.
- 14.3 FSC Certificate Holders shall identify products with Ecosystem Services Claims on their material accounting records and volume summaries.

### **Trademark requirements for Chain of Custody Certificate Holders**

- 14.4 FSC Certificate Holders may use Ecosystem Services Claims for promoting eligible products as indicated in Section 12 'Promoting FSC Ecosystem Services Claims', only when all FSC-certified content carries FSC Ecosystem Services Claims.
- 14.5 FSC Certificate Holders may only claim ecosystem services for which impacts have been verified for all material sources.

NOTE: For example, a product is produced with material from two sources, one having verified impacts claims for biodiversity and watershed services and the other for biodiversity and soil. In this case, only biodiversity may be included in product promotion.

- 14.6 When products are promoted as FSC-certified material with FSC Ecosystem Services Claims, the Ecosystem Services Claim(s) shall be always specified or described in summary form (see Section 12).

NOTE: For example:

- this [product] is made of wood from FSC-certified forests with verified [maintenance of native species].
- this [product] is made of wood from FSC-certified forests with verified impact on [biodiversity].

- 14.7 Any additional explanation of the impact shall be consistent with the ESCD.

14.8 FSC Certificate Holders shall conform with all applicable requirements for use of the FSC trademarks in FSC-STD-50-001 *Requirements for use of the FSC trademarks by certificate holders*.

### Requirements for non-FSC-certified trademark licensees promoting products

14.9 Organizations that are not required to obtain CoC certification may apply for an FSC Trademark Licence with the national or regional trademark service provider to promote sales and use of FSC-certified products with Ecosystem Services Claims in line with *FSC Trademark Use Guide for Promotional Licence Holders*.

NOTE: A trademark service provider is an organization (such as an FSC national or regional office or FSC International, as applicable) appointed by FSC to sublicense the use of the FSC trademarks in a certain territory and to provide services such as approving the use of FSC trademarks for Promotional Licence Holders and monitoring of potential infringements.

## 15 Promoting financial sponsorship of verified FSC ecosystem services impacts

The Organization may use validated or verified ecosystem services impacts to attract financial sponsorships that support and reward The Organization to conduct its management activities.

In return, sponsors may use FSC trademarks to promote their contribution to the impact. For this purpose, sponsors need to hold a valid licence to use the FSC trademarks such as a FSC Promotional Licence or, if they are FSC-certified, a FSC Trademark Licence.

### Requirements for The Organization

15.1 For all sponsorships of FSC ecosystem services, The Organization shall complete the following information in the ESCD:

- a. information of The Organization;
- b. coordinates of the management unit;
- c. sponsor information;
- d. year of each unique sponsorship;
- e. verified impact(s) being sponsored;
- f. number of sponsorships for each verified impact;

15.2 The Organization may request keeping the sponsor anonymous in publicly available information (e.g., the public summary of the forest management evaluation report).

### Trademark requirements for sponsors

15.3 Sponsors with a valid FSC CoC certification may promote the verified Ecosystem Services Claims (see Section 12 'Promoting FSC Ecosystem Services Claims') using FSC trademarks in conformance with the requirements of the FSC-STD-50-001 *Requirements for use of the FSC trademarks by certificate holders*.

15.4 Sponsors that are part of the supply chain of forest products and therefore eligible to apply for FSC CoC certification but which are not FSC certified shall first obtain an FSC CoC certification in order to promote Ecosystem Services Claims.

15.5 Sponsors holding a valid Promotional Licence may promote the verified Ecosystem Services Claims in conformance with the requirements of the *FSC Trademark Use Guide for Promotional Licence Holders*.

15.6 Sponsors that do not have a valid Promotional Licence, shall apply for a Promotional Licence Agreement with the FSC national or regional trademark service provider in order to promote the verified Ecosystem Services Claims.

15.6.1. The FSC national or regional trademark service provider may conduct a risk assessment of the applicant sponsor during the application of a Promotional Licence Agreement.

NOTE: The FSC national or regional trademark service provider may reserve the right to not issue a Promotional Licence Agreement to the applicant sponsor.

15.7 The promotion of any claim shall be done in line with applicable trademark use requirements and shall specify the ecosystem service claims, the forest sponsored, and the duration or year of sponsorship.

15.8 When issuing a footprint and/or enhancement claim, the sponsor shall:

- a. provide evidence of, and make publicly available, any commitment to an approved and/or eligible net-zero or eligible target in accordance with the mitigation hierarchy (e.g., a commitment with the Science Based Target Initiative - SBTi);
- b. for carbon claims, provide evidence of, and make publicly available, setting of targets on Forest, Land and Agriculture (FLAG) reductions and removals aligned with Science Based Target Initiative or other relevant framework;
- c. retire the claim in the year the claim was issued;
- d. only use the claim for reporting purposes in the year the claim was issued.

NOTE: See the FSC-GUI-30-006 *Guidance for demonstrating Ecosystem Services Impacts* for a definition of eligible target schemes.

Note for consultation: FSC will revise the FSC-GUI-30-006 *Guidance for demonstrating Ecosystem Services Impacts* later, once the Ecosystem Services Procedure is at an advanced stage.

Note for consultation: As of now, there is no scheme or program which regulates and ensures the achievement of eligible targets in accordance with the mitigation hierarchy. (e.g., SBTi goes the furthest in presenting clear rules to set targets).

15.9 The sponsor may use the promotional statements in Section 12 when promoting FSC Ecosystem Services Claims.

15.10 The sponsor shall ensure that any additional explanation of the impact is consistent with the ESCD.

15.11 Sponsors may claim a contribution through sponsorship to UN Sustainable Development Goals and targets corresponding to verified ecosystem services impacts.

NOTE 1: For example: The verified impact makes a contribution to Sustainable Development Goal 15 (Life on Land).

NOTE 2: See all linkages between the verified ecosystem services impacts and the UN Sustainable Development Goals on the FSC website.



## 16 Promoting FSC ecosystem services impacts associated with external environment assets registries

In addition to FSC certification, The Organization may also have environmental assets, such as carbon credits, certified according to external schemes.

Attributing FSC certification and verified ecosystem services impacts to external environmental assets can increase their value, especially if the verification pertains to additional ecosystem services (e.g. a biodiversity impact associated with a carbon credit). If buyers of these assets or the registries that list them wish to promote FSC certification or verified ecosystem services impacts as attributes of these assets, they will need to obtain an FSC Trademark Licence.

It is important for The Organization to recognize that if they choose to add information about FSC ecosystem services impacts within external registries, they will in a sense be transferring that ecosystem impact along with the external asset.

### Trademark requirements for The Organization

16.1 The Organization may add FSC Ecosystem Services Claims as additional information to the registries of external environmental assets, such as the ones managed by Verified Carbon Standard or by the Gold Standard Foundation.

NOTE: For example, if The Organization verifies ecosystem services impacts under this procedure, and verifies carbon units by Verified Carbon Standard (VCS), it can choose to add to their registry (hosted by VCS) its FSC Ecosystem Services Claim(s).

### Trademark requirements for purchasers of external environmental assets

16.2 Organizations buying external environmental assets with FSC Ecosystem Services Claims included as additional information in external environmental registries, are not required to obtain an FSC Trademark Licence in order to do so.

16.2.1. Organizations wishing to promote information related to the purchase of such external environmental assets with the use of FSC trademarks shall have an FSC Trademark Licence to do so.

## ANNEX B. IMPACT INDICATORS AND MEASUREMENTS

Annex B contains additional requirements to conform with Part II of this procedure. There is one table for each ecosystem service, identified by different colors. Within each table, the different impacts that can be proposed by The Organization are identified by a number and a name, e.g. Impact 1: Enhancement of natural forest cover.

Here is a summary of the ecosystem services and impacts presented in Annex B:

ES1: Biodiversity Conservation	ES2: Carbon Sequestration and Storage	ES3: Watershed Services	ES4: Soil Conservation	ES5: Recreational Services	ES6: Cultural Practices
<b>Impact 1:</b> Enhancement of natural forest cover	<b>Impact 8:</b> Maintenance of forest carbon stocks	<b>Impact 10:</b> Maintenance of water quality	<b>Impact 14:</b> Maintenance of soil condition	<b>Impact 17:</b> Maintenance of areas of importance for recreation and/or tourism	<b>Impact 21:</b> Maintenance of cultural practices
<b>Impact 2:</b> Maintenance of intact forest landscapes	<b>Impact 9:</b> Enhancement of forest carbon stocks	<b>Impact 11:</b> Enhancement of water quality	<b>Impact 15:</b> Enhancement of soil condition	<b>Impact 18:</b> Enhancement of activities in areas of importance for recreation and/or tourism to deliver social, environmental and economic benefits.	<b>Impact 22:</b> Enhancement of cultural practices
<b>Impact 3:</b> Maintenance of an ecologically sufficient conservation area network	-	<b>Impact 12:</b> Maintenance of the capacity of watersheds to purify and regulate water flow	<b>Impact 16:</b> Enhancement - Reduction of soil erosion through reforestation/restoration	<b>Impact 19:</b> Maintenance of populations of species of interest for nature-based tourism	<b>Impact 23:</b> Maintenance of culturally valued populations or species
<b>Impact 4:</b> Maintenance of natural forest characteristics	-	<b>Impact 13:</b> Enhancement of the capacity of watersheds to purify and regulate water flow	-	<b>Impact 20:</b> Enhancement of populations of species of interest for nature-based tourism	<b>Impact 24:</b> Enhancement of culturally valued populations or species
<b>Impact 5:</b> Enhancement of natural forest characteristics	-	-	-	-	-
<b>Impact 6:</b> Maintenance of species diversity	-	-	-	-	-

## 17 General requirements for the use of Annex B

17.1 The Organization shall implement the requirements in Annex B in accordance with the requirements presented in Part II and Annex A 'Promotion and Trademark requirements' of this procedure.

17.2 When using the tables in Annex B to demonstrate an impact following the storytelling or the performance approach, The Organization shall:

- a. choose the type and number of outcome indicators included in column 1 'type of outcome indicator required' (see Clause 7.1) following the requirements that precede each table.
- b. identify outcome indicator(s) as required in column 1 (see Clause 7.3.a).

NOTE: Examples of outcome indicators are offered in column 2. Nonetheless, The Organization can choose other outcome indicators upon justification (see Clause 7.3.b).

- c. measure the value(s) indicated in column 3.

NOTE: In most cases this is the present value of the outcome indicator (see Clause 9.1 for storytelling approach, or 9.3 for performance approach to demonstrate an impact).

- d. compare values in column 3 'Measurement' with values in column 4 'Baseline requirement(s).'

NOTE: See Clause 9.1 for storytelling approach, or 9.3 for performance approach to demonstrate an impact.

- e. ensure the results of the comparison conform with the requirements indicated in column 5 'Required result' in order to promote claims.

17.3 When using the tables in Annex B to demonstrate an impact following the footprint approach, The Organization shall conform with Clause 17.2.a to 17.2.c.

NOTE: To demonstrate an impact following the footprint approach, columns 4 'Baseline requirements' and column 5 'Required result' are not relevant.

## 18 ES1. Biodiversity Conservation

### 18.1 Impact 1: Enhancement of natural forest cover

18.1.1. **Within the first 10** years following the start of implementation of management activities to restore natural forest cover, The Organization shall select:

- a. at least one outcome indicator to measure natural forest cover; and

b. at least one outcome indicator to measure successful reforestation/ restoration activities.

1. Type of outcome indicator required	2. Examples of outcome indicators(select at least one or select an alternative based on evidence)	3. Measure	4. Baseline requirement(s) (compare column 3 to this)	5. Required result
1. Natural forest cover	<ul style="list-style-type: none"> <li>Natural forest cover on the whole management unit</li> <li>Degraded forest area as a proportion of total land area</li> </ul>	Present value of outcome indicator	At least one previous measurement	Condition is stable or improving
<b>AND</b>				
2. Successful reforestation/restoration activities	<ul style="list-style-type: none"> <li>Degraded/deforested area with successfully established native tree seedlings</li> </ul>	Present value of outcome indicator	Zero activity	Condition is improving

18.1.2. **After 10 years** following the start of implementation of management activities to restore natural forest cover, The Organization shall select:

- a. at least one outcome indicator to measure natural forest cover; and
- b. at least one outcome indicator to measure stand-level forest composition and structure.

1. Type of outcome indicator required	2. Examples of outcome indicators(select at least one or select an alternative based on evidence)	3. Measure	4. Baseline requirement(s) (compare column 3 to this)	5. Required result
1. Natural forest cover	<ul style="list-style-type: none"> <li>The extent of natural forest on the whole management unit</li> <li>Forest area as a proportion of total land area</li> </ul>	Present value of outcome indicator	At least one previous measurement	Condition is improving
<b>AND</b>				

2. Stand-level forest composition and structure for the whole management unit	<ul style="list-style-type: none"> <li>• Forest age class</li> <li>• Forest or ecosystem structure</li> <li>• Native species assemblage</li> <li>• Forest density</li> <li>• Amount of standing and fallen deadwood</li> </ul>	Present value of outcome indicator	At least one previous measurement and a description of the natural condition	Condition is improving towards natural condition
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**18.2 Impact 2: Maintenance of intact forest landscapes**

18.2.1. The Organization shall select at least one outcome indicator to measure the extent of intact forest landscapes on the management unit.

1. Type of outcome indicator required	2. Examples of outcome indicators(select at least one or select an alternative based on evidence)	3. Measure	4. Baseline requirement(s) (compare column 3 to this)	5. Required result
1. Extent of intact forest landscapes on the management unit	<ul style="list-style-type: none"> <li>• Area of intact forest landscapes</li> <li>• Area of intact forest landscape cores</li> <li>• Area of protected intact forest landscapes</li> </ul>	Present value of outcome indicator	The value on 1 January 2017 or earlier	Condition is stable

**18.3 Impact 3: Maintenance of an ecologically sufficient conservation area network**

18.3.1. The Organization shall demonstrate that the conservation area network alone or, the conservation area network along with conservation areas outside the management unit:

- a. represent the full range of environmental values in the management unit;
- b. have sufficient size or functional connectivity to support natural processes;
- c. contain the full range of habitats present for focal species and rare and threatened species; and
- d. have sufficient size or functional connectivity with other suitable habitat to support viable populations of focal species, including rare and threatened species in the region.

18.3.2. The Organization shall select:

- a. at least one outcome indicator to measure the size or connectivity of the conservation areas network; and

- b. at least one outcome indicator to measure the representativeness of the conservation areas network.

1. Type of outcome indicator required	2. Examples of outcome indicators(select at least one or select an alternative based on evidence)	3. Measure	4. Baseline requirement(s) (compare column 3 to this)	5. Required result
1. Size or connectivity of the conservation areas network	<ul style="list-style-type: none"> <li>• Area of the conservation areas network within and outside the management unit (including representative sample areas, conservation zones, protection areas, connectivity areas, and high conservation value areas)</li> <li>• Connectivity of the conservation areas network</li> <li>• Connectivity to conservation areas outside the management unit</li> <li>• Connectivity to habitat outside the conservation areas network</li> </ul>	Present value of outcome indicator	Based on best available information a description of the size or connectivity of conservation areas required to support natural processes and viable populations of focal species	Size or connectivity of the conservation areas network, together with conservation areas and suitable habitat outside the management unit, is similar to the description
<b>AND</b>				
2. Representativeness of the conservation areas network	<ul style="list-style-type: none"> <li>• Presence of natural environmental values</li> <li>• Area of available habitat</li> <li>• Suitability of habitat</li> <li>• Connectivity of habitat within and outside the management unit</li> </ul>	Present value of outcome indicator	Based on best available information a description of the range of natural environmental values and habitats present within the management unit	Conservation areas network is representative of the full range of natural environmental values and habitats found in the management unit

#### 18.4 Impact 4: Maintenance of natural forest characteristics

18.4.1. The Organization shall select (1) and either (2) or (3):

- a. at least one outcome indicator to measure anthropogenic disturbance at the landscape level (1); and
- b. at least one outcome indicator to measure landscape-level forest composition and structure (2); or

c. at least one outcome indicator to measure stand-level forest composition and structure (3).

1. Type of outcome indicator required	2. Examples of outcome indicators(select at least one or select an alternative based on evidence)	3. Measure	4. Baseline requirement(s) (compare column 3 to this)	5. Required result
1. Anthropogenic disturbance at the landscape level	<ul style="list-style-type: none"> <li>• Level of disturbance</li> <li>• Road density</li> <li>• Level of fragmentation</li> <li>• Patch size</li> <li>• Proportion of native species</li> </ul>	Present value of outcome indicator	At least one previous measurement	Condition is stable or improving
			<b>AND</b>	The average level of disturbance in the ecological region
<b>AND</b>				
2. Landscape-level forest composition and structure for the whole management unit	<ul style="list-style-type: none"> <li>• Forest age class</li> <li>• Forest or ecosystem structure</li> <li>• Species assemblage</li> <li>• Proportion of native tree species</li> <li>• Forest density</li> </ul>	Present value of outcome indicator and at least one previous value	A natural reference area OR based on best available information a description of a natural condition	Present value on management unit is similar to the reference area OR the similarity is stable or improving
<b>OR</b>				
3. Stand-level forest composition and structure for the whole management unit	<ul style="list-style-type: none"> <li>• Forest age class</li> <li>• Vertical structure of the stand</li> <li>• Horizontal structure of the stand</li> <li>• Proportion of native species</li> <li>• Amount of standing and fallen deadwood and/or other important natural microhabitats</li> </ul>	Present value of outcome indicator and at least one previous value	A natural reference area OR based on best available information a description of a natural condition	Present value on management unit is similar to reference area OR the similarity is stable or improving

### 18.5 Impact 5: Enhancement of natural forest characteristics

18.5.1. The Organization shall implement management activities to maintain, enhance, or restore natural landscape-level characteristics, including forest diversity, composition, and structure.

18.5.2. The Organization shall select (1) and either (2) or (3):

- a. at least one outcome indicator to measure anthropogenic disturbance at the landscape level (1); and
- b. at least one outcome indicator to measure landscape-level forest composition and structure (2); or
- c. at least one outcome indicator to measure stand-level forest composition and structure (3).

1. Type of outcome indicator required	2. Examples of outcome indicators(select at least one or select an alternative based on evidence)	3. Measure	4. Baseline requirement(s) (compare column 3 to this)	5. Required result
1. Anthropogenic disturbance at the landscape level	<ul style="list-style-type: none"> <li>• Level of disturbance</li> <li>• Road density</li> <li>• Level of fragmentation</li> </ul>	Present value of outcome indicator	At least one previous measurement	Condition is improving
<b>AND</b>				
2. Landscape-level forest composition and structure for the whole management unit	<ul style="list-style-type: none"> <li>• Forest age class</li> <li>• Forest or ecosystem structure</li> <li>• Proportion of native tree species</li> <li>• Species assemblage</li> <li>• Forest density</li> </ul>	Present value of outcome indicator and at least one previous value	A natural reference area OR based on best available information a description of a natural condition	Similarity to reference area or description is increasing
<b>OR</b>				
3. Stand-level forest composition and structure for the whole management unit	<ol style="list-style-type: none"> <li>1. Forest age class</li> <li>2. Vertical structure of the stand</li> <li>3. Horizontal structure of the stand</li> <li>4. Proportion of native species</li> <li>5. Amount of standing and fallen deadwood and/or other important natural microhabitats</li> </ol>	Present value of outcome indicator and at least one previous value	A natural reference area OR based on best available information a description of a natural condition	Similarity to reference area or description is increasing

**18.6 Impact 6: Maintenance of species diversity**

- 18.6.1. The Organization shall implement management activities to maintain or enhance rare and threatened species and their habitats, including through the provision of conservation zones, protection areas, connectivity, and other direct means for their survival and viability.
- 18.6.2. The Organization shall select either (1)and (3) or (2) and (3):
  - a. one outcome indicator to measure the native species diversity (1); or
  - b. at least one outcome indicator to measure the abundance or viability of focal species or rare and threatened species (2); and



- c. at least one outcome indicator to measure habitat availability within the management unit for focal species or rare and threatened species (3).

1. Type of outcome indicator required	2. Examples of outcome indicators(select at least one or select an alternative based on evidence)	3. Measure	4. Baseline requirement(s) (compare column 3 to this)	5. Required result
1. Native species diversity.	<ul style="list-style-type: none"> <li>Indices of species assemblage or composition (e.g. birds, mammals, trees, fish, beetles)</li> <li>Proportion of species classified as at risk</li> </ul>	Present value of outcome indicator	One previous measurement AND a natural reference area OR based on best available information a description of a natural condition	Present value is similar to reference area OR description of natural condition; similarity is stable or increasing
<b>OR</b>				
2. Abundance or viability of focal species or rare and threatened species	<ul style="list-style-type: none"> <li>Abundance of selected species</li> <li>Availability of selected species for sustainable traditional use</li> </ul>	Present value of outcome indicator	At least one previous measurement OR minimum viable population for the species	Condition is stable or improving OR abundance is equal to or greater than the minimum viable population
<b>AND</b>				
3. Habitat availability within the management unit for focal species or rare and threatened species	<ul style="list-style-type: none"> <li>Area of available habitat</li> <li>Suitability of habitat</li> <li>Habitat connectivity</li> <li>Area protected from illegal hunting and illegal logging</li> </ul>	Present value of outcome indicator	At least one previous measurement	Condition is stable or improving

## 18.7 Impact 7: Enhancement of species diversity

18.7.1. The Organization shall implement management activities to maintain, enhance, or restore rare and threatened species and their habitats, including through the provision of conservation zones, protection areas, connectivity, and other direct means for their survival and viability.

18.7.2. The Organization shall select either (1) and (3) or (2) and (3):

- a. at least one outcome indicator to measure the native species diversity (1); and
- b. at least one outcome indicator to measure the abundance or viability of focal species or rare and threatened species (2); or

c. at least one outcome indicator to measure habitat availability within the management unit for focal species or rare and threatened species (3).

1. Type of outcome indicator required	2. Examples of outcome indicators(select at least one or select an alternative based on evidence)	3. Measure	4. Baseline requirement(s) (compare column 3 to this)	5. Required result
1. Native species diversity	<ul style="list-style-type: none"> <li>Indices of species assemblage (e.g. birds, mammals, trees, fish, beetles)</li> <li>Proportion of species classified as at risk</li> </ul>	Present value of outcome indicator and at least one previous value	A natural reference area OR based on best available information an estimate of a natural condition	Similarity to reference area or estimate is increasing
<b>OR</b>				
2. Abundance or viability of focal species or rare and threatened species	<ul style="list-style-type: none"> <li>Abundance of selected species</li> <li>Availability of selected species for sustainable traditional use</li> </ul>	Present value of outcome indicator	At least one previous measurement OR minimum viable population for the species	Condition is improving OR abundance is equal to or greater than the minimum viable population
<b>AND</b>				
3. Habitat availability within the management unit for focal species or rare and threatened species	<ol style="list-style-type: none"> <li>Area of available habitat</li> <li>Suitability of habitat</li> <li>Habitat connectivity</li> <li>Area protected from illegal hunting and illegal logging</li> </ol>	Present value of outcome indicator	At least one previous measurement	Condition is improving

## 19 ES2. Carbon Sequestration and Storage

### 19.1 Impact 8: Maintenance of forest carbon stocks

- 19.1.1. The Organization shall identify forests to be protected due to their carbon stocks, according to FSC-GUI-30-006 FSC Guidance for Demonstrating Ecosystem Services Impacts.
- 19.1.2. The Organization shall implement management activities to maintain, enhance, or restore carbon storage in the forest, including through forest protection and reduced impact logging practices for carbon, as described in FSC-GUI-30-006 FSC Guidance for Demonstrating Ecosystem Services Impacts.

19.1.3. The Organization shall select:

- a. at least one outcome indicator to measure carbon stocks; or
- b. at least one outcome indicator to measure carbon loss.

1. Type of outcome indicator required	2. Examples of outcome indicators(select at least one or select an alternative based on evidence)	3. Measure	4. Baseline requirement(s) (compare column 3 to this)	5. Required result
1. Carbon stocks	<ul style="list-style-type: none"> <li>• Forest carbon stocks estimated across the entire management unit</li> </ul>	Present value of outcome indicator	At least one previous measurement	Forest carbon stocks on management unit are the same or higher than the previous measurement(s)
			<p style="text-align: center;"><b>OR</b></p> A regional reference level	Forest carbon stocks on management unit are the same or higher than the reference level
<b>OR</b>				
2. Carbon loss	<ul style="list-style-type: none"> <li>• Gross carbon stock loss resulting from recent logging</li> </ul>	Present value of outcome indicator	A regional reference level OR a historical reference level of carbon loss from the management unit	Losses of carbon are lower on the management unit compared with the regional reference level or the historical reference level

**19.2 Impact 9: Enhancement of forest carbon stocks**

19.2.1. The Organization shall select at least one outcome indicator to measure carbon stocks.

1. Type of outcome indicator required	2. Examples of outcome indicators(select at least one or select an alternative based on evidence)	3. Measure	4. Baseline requirement(s) (compare column 3 to this)	5. Required result
1. Carbon stocks	<ul style="list-style-type: none"> <li>Forest carbon stocks estimated across the entire management unit</li> </ul>	Present value of outcome indicator	At least one previous measurement or a regional reference level	Forest carbon stocks on management unit are increasing OR higher than the regional reference level

## 20 ES3. Watershed Services

### 20.1 General requirements for impacts related to ES3. Watershed services

#### 20.1.1. The Organization shall conduct an assessment that identifies:

- Hydrological features and connections, including permanent and temporary water bodies, watercourses, and aquifers;
- Domestic water needs for local communities and Indigenous Peoples within and outside of the management unit that may be impacted by management activities;
- Areas of water stress and water scarcity; and
- Consumption of water by The Organization and other users.

#### 20.1.2. The Organization shall implement measures to maintain, enhance, or restore permanent and temporary water bodies, watercourses, and aquifers.

#### 20.1.3. The Organization shall not discharge chemicals, waste, and sediment into water bodies, watercourses, or aquifers.

#### 20.1.4. The management activities and strategies implemented by The Organization respect universal access to water, as defined in UN Resolution 64/292: The human right to water and sanitation.

### 20.2 Impact 10: Maintenance of water quality

#### 20.2.1. The Organization shall select at least one outcome indicator to measure water quality, chosen based on the assessment of water quality and threats.

1. Type of outcome indicator required	2. Examples of outcome indicators(select at least one or select an alternative based on evidence)	3. Measure	4. Baseline requirement(s) (compare column 3 to this)	5. Required result
1. Water quality	<ul style="list-style-type: none"> <li>• Water turbidity</li> <li>• Water temperature</li> <li>• Dissolved oxygen</li> <li>• Water pH</li> <li>• Bio-indicators of stream health (macro-invertebrates)</li> <li>• Pathogens (bacteria, e.g. E. coli; viruses) in water</li> <li>• Nutrients (phosphorous, nitrogen) in water</li> <li>• Total suspended solids</li> <li>• Level of sedimentation/water sediment load (grams per litre)</li> <li>• Perceived water quality (used as drinking water, livestock drinking water, domestic purposes, irrigation, swimming, and other recreational purposes)</li> </ul>	Present value of outcome indicator	A relevant standard for the established uses of water	Present water quality meets relevant standards  <b>NOTE:</b> In the case of water quality measurements, it is particularly important that the sampling methods have sufficient frequency, spatial density, and location to give an accurate reflection of status and trends

### 20.3 Impact 11: Enhancement of water quality

20.3.1. The same as per Impact 10 but the required result is 'Water quality is showing progress towards the relevant standard.'

### 20.4 Impact 12: Maintenance of the capacity of watersheds to purify and regulate water flow

20.4.1. The Organization shall select:

- a. at least one outcome indicator to measure forest cover and density; and
- b. one outcome indicator to measure watershed condition.

1. Type of outcome indicator required	2. Examples of outcome indicators(select at least one or select an alternative based on evidence)	3. Measure	4. Baseline requirement(s) (compare column 3 to this)	5. Required result
1. Forest cover and density	<ul style="list-style-type: none"> <li>Natural forest cover for the management unit overlapping with the relevant watershed</li> <li>Forest density</li> <li>Forest area as a proportion of total land area</li> <li>Proportion of land that is degraded over total land area</li> </ul>	Present value of outcome indicator	At least one previous measurement	Condition is stable or improving
			<b>AND, if applicable</b>	Natural forest cover outside the management unit within the relevant watershed
<b>AND</b>				
2. Watershed condition	<ul style="list-style-type: none"> <li>Percentage of natural wetlands remaining</li> <li>Percentage of forest cover in the relevant watershed in undisturbed condition</li> <li>Percentage of land that is degraded over total land area</li> <li>Percentage of waterbody shoreline with forest cover</li> <li>Percentage of undisturbed water sources</li> <li>Length of streambank restored with tree plantings for the purpose of providing shade and decreasing in-stream temperature</li> <li>Area of reforestation/restoration</li> </ul>	Present value of outcome indicator	At least one previous measurement and a natural reference area OR based on best available information a description of a natural condition	Present value on management unit is similar to the reference area or the description; similarity is stable or increasing

## 20.5 Impact 13: Enhancement of the capacity of watersheds to purify and regulate water flow

20.5.1. The Organization shall select:

- a. at least one outcome indicator to measure forest cover; and
- b. one outcome indicator to measure watershed condition.

1. Type of outcome indicator required	2. Examples of outcome indicators(select at least one or select an alternative based on evidence)	3. Measure	4. Baseline requirement(s) (compare column 3 to this)	5. Required result
1. Forest cover	As per Impact 12	Present value of outcome indicator	At least one previous measurement	Condition is improving
<b>AND</b>				
2. Watershed condition	As per Impact 12	Present value of outcome indicator	At least one previous measurement	Condition is improving

## 21 ES4: Soil Conservation

### 21.1 General requirements for impacts related to ES4. Soil Conservation

- 21.1.1. The Organization shall identify vulnerable or high-risk soils, including thin soils; soils with poor drainage and that are subject to waterlogging; and soils prone to compaction, erosion, instability, and run-off.
- 21.1.2. The Organization shall implement measures to reduce compaction, erosion, and landslides.
- 21.1.3. The Organization shall not discharge chemicals and waste into soil.
- 21.1.4. The Organization shall implement management activities to maintain, enhance, or restore soil fertility and stability.

### 21.2 Impact 14: Maintenance of soil condition

- 21.2.1. The Organization shall:
  - a. select at least one outcome indicator to measure soil properties; and
  - b. at least one outcome indicator to measure soil condition.

1. Type of outcome indicator required	2. Examples of outcome indicators(select at least one or select an alternative based on evidence)	3. Measure	4. Baseline requirement(s) (compare column 3 to this)	5. Required result
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1. Soil properties	<ul style="list-style-type: none"> <li>• Thickness of layer of soil organic matter</li> <li>• Organic matter content (%)</li> <li>• Nutrient (N, P) content of soil</li> <li>• Soil macro-fauna abundance</li> <li>• Soil stability</li> <li>• Area and degree of soil compaction (roads and harvest areas)</li> </ul>	Present value of outcome indicator and at least one previous value	A natural reference area OR a relevant standard for soil condition	Present soil condition meets or exceeds relevant standard or natural reference area
<b>AND</b>				
2. Soil condition	<ul style="list-style-type: none"> <li>• Extent of land with forest canopy or ground vegetation</li> <li>• Percentage of forest cover in undisturbed condition</li> <li>• Forest area as a proportion of total land area</li> <li>• Proportion of land that is degraded over total land area</li> <li>• Percentage of damaged soil</li> <li>• Degree of soil compaction in operated areas (roads and harvest areas)</li> <li>• Area of drained peatland</li> <li>• Incidence of landslides</li> <li>• Productivity (forest and agricultural) per unit area</li> <li>• Volume of production per labour unit by classes of farming/pastoral/forestry enterprise size</li> </ul>	Present value of outcome indicator	At least one previous measurement and a natural reference area OR a description, based on best available information of a natural condition	Present value on management unit is similar to the reference area or the description; similarity is stable or increasing

### 21.3 Impact 15: Enhancement of soil condition

21.3.1. The Organization shall:

- a. select at least one outcome indicator to measure soil properties; and
- b. at least one outcome indicator to measure soil condition.

1. Type of outcome indicator required	2. Examples of outcome indicators(select at least one or select an alternative based on evidence)	3. Measure	4. Baseline requirement(s) (compare column 3 to this)	5. Required result
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1. Soil properties	As per Impact 14	Present value of outcome indicator and at least one previous value	A natural reference area or a relevant standard for soil condition	Condition is improving
<b>AND</b>				
2. Soil condition	As per Impact 14	Present value of outcome indicator	At least one previous measurement	Condition is improving

## 21.4 Impact 16: Enhancement - Reduction of soil erosion through reforestation/restoration

21.4.1. The Organization shall:

- a. select at least one outcome indicator to measure forest cover; and
- b. at least one outcome indicator to measure successful reforestation/restoration activities; and
- c. at least one outcome indicator to measure soil erosion.

1. Type of outcome indicator required	2. Examples of outcome indicators(select at least one or select an alternative based on evidence)	3. Measure	4. Baseline requirement(s) (compare column 3 to this)	5. Required result
1. Forest cover on vulnerable or high-risk areas	As per Impact 1	Present value of outcome indicator	At least one previous measurement	Condition is improving
<b>AND</b>				
2. Successful reforestation/restoration activities	As per Impact 1	Present value of outcome indicator	Zero activity	Condition is improving
<b>AND</b>				
3. Soil erosion	<ul style="list-style-type: none"> <li>• Area affected by wind and/or water erosion</li> <li>• Amount of erosion (cubic meters, area affected)</li> <li>• Soil erosion and sedimentation levels</li> </ul>	Present value of outcome indicator	At least one previous measurement	Condition is improving

	<ul style="list-style-type: none"> <li>• Time spent on removal/costs of removal/impacts of sediment deposited by wind and/or water erosion on nearby land or water bodies</li> <li>• Percentage of households within local communities affected by landslide</li> </ul>			
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## 22 ES5: Recreational Services

### 22.1 General requirements for impacts related to ES5. Recreational Services

22.1.1. The Organization shall implement measures to maintain, enhance, or restore:

- a. areas of importance for recreation and tourism, including site attractions, archaeological sites, trails, areas of high visual quality, and areas of cultural or historical interest; and
- b. populations of species that are a tourist attraction.

22.1.2. The Organization shall demonstrate the rights, customs, and culture of Indigenous Peoples and local communities are not violated by tourism activities.

22.1.3. The Organization shall implement practices to protect the health and safety of tourism customers.

22.1.4. The Organization shall make health and safety plans and accident rates publicly available in recreational areas and areas of interest to the tourism sector.

22.1.5. The Organization shall provide a summary is provided of activities that demonstrate prevention of discrimination based on gender, age, ethnicity, religion, sexual orientation, or disability.

### 22.2 Impact 17: Maintenance of activities in areas of importance for recreation and/or tourism to deliver social, environmental and economic benefits

22.2.1. The Organization shall:

- a. select at least one outcome indicator to measure the extent of protected areas and population benefited; and
- b. at least one outcome indicator to measure the visitor experience; and
- c. at least one outcome indicator to show livelihood benefits for local communities.

1. Type of outcome indicator required	2. Examples of outcome indicators(select at least one or select an alternative based on evidence)	3. Measure	4. Baseline requirement(s) (compare column 3 to this)	5. Required result
1. Extent of areas of importance for recreation and/or tourism that are targeted	<ul style="list-style-type: none"> <li>• Area protected and accessible for nature-based recreation</li> <li>• Proportion of important sites for terrestrial and freshwater biodiversity that are covered by protected areas, by ecosystem type</li> <li>• Coverage by protected areas of important sites for mountain biodiversity</li> </ul>	Present value of outcome indicator	At least one previous measurement	Condition is stable or improving
<b>AND</b>				
2. Visitor experience	<ul style="list-style-type: none"> <li>• Visitor satisfaction</li> </ul>	Present value of outcome indicator	A relevant industry standard	Satisfaction meets or exceeds relevant industry standard
<b>AND</b>				
3. Lifestyle improvement for local communities	<ul style="list-style-type: none"> <li>• Income and employment generated</li> </ul>	Present value of outcome indicator	At least one previous measurement (this could be zero for new ecotourism projects).	Condition is stable or improving

### 22.3 Impact 18: Enhancement of activities in areas of importance for recreation and/or tourism to deliver social, environmental and economic benefits

22.3.1. The same as per Impact 17 but the required result for the type of outcome indicator '1. Extent of areas of importance for recreation and/or tourism that are protected' and '3. Lifestyle improvement for local communities' is 'condition is improving'.

### 22.4 Impact 19: Maintenance of populations of species of interest for nature-based tourism

22.4.1. The Organization shall:

- a. select at least one outcome indicator to measure the abundance of a focal species; and
- b. at least one outcome indicator to measure its habitat.

1. Type of outcome indicator required	2. Examples of outcome indicators(select at least one or select an alternative based on evidence)	3. Measure	4. Baseline requirement(s) (compare column 3 to this)	5. Required result
1. For selected species of interest,indicators of population abundance	<ul style="list-style-type: none"> <li>• Abundance of selected species</li> <li>• Number of charismatic species sightings (e.g. when birdwatching)</li> </ul>	Present value of outcome indicator	At least one previous measurement	Condition is stable or improving
<b>AND</b>				
2. Evidence that the habitat is in suitable condition	<ul style="list-style-type: none"> <li>• Area of habitat of selected species protected</li> <li>• Suitability of habitat for selected species</li> <li>• Proportion of important sites for terrestrial and freshwater biodiversity that are covered by protected areas, by ecosystem type</li> </ul>	Present value of outcome indicator	At least one previous measurement	Condition is stable or improving

## 22.5 Impact 20: Enhancement of populations of species of interest for nature-based tourism

22.5.1. The same as per Impact 19 but the required result for both type of outcome indicators is ‘condition is improving’.

## 23 ES6: Cultural Practices

### 23.1 General requirements for impacts related to ES6: Cultural practices

23.1.1. The Organization shall implement measures to maintain and/or enhance:

- a. areas or sites of importance for the development of cultural practices and values, including traditional or ancestral knowledge, education and training, culture and heritage, and other spiritual, symbolic and other interactions (sacred, religious, existence or bequest values);
- b. culturally valued populations of species or habitats, including those with iconic, emblematic, sacred, traditional or religious significance for people.

- 23.1.2. if the traditional people's land is managed by an outside organization (usually a company), a Free-Prior-Informed (FPIC) consent must be complied with to demonstrate the rights, customs, and culture of Indigenous Peoples and local communities are not violated by any activity.
- 23.1.3. if the forest is controlled or managed by the community that owns the area, the community shall ensure no cultural or social discrimination within the community and motivate equal participation.

**23.2 Impact 21: Maintenance of cultural practices**

23.2.1. The Organization shall:

- a. select at least one outcome indicator to measure the extent of areas or sites of importance for cultural practices that are protected; and
- b. at least one outcome indicator to assess the benefits achieved; or;
- c. at least one outcome indicator to assess indigenous and traditional cultural practices for the sustainable management of forest landscapes to deliver effective environmentally positive outcomes.

1. Type of outcome indicator required	2. Examples of outcome indicators(select at least one or select an alternative based on evidence)	3. Measure	4. Baseline requirement(s) (compare column 3 to this)	5. Required result
1. Extent of areas or sites of importance for cultural practices that are protected	<ul style="list-style-type: none"> <li>• Area protected based on evidence as a result of cultural activities</li> <li>• Proportion or coverage of culturally valued sites that are protected</li> <li>• Extent of sites of special intellectual, scientific, archeological or cultural interest</li> <li>• Sites used for cultural awareness, engagement and educational activities</li> <li>• Areas for cultural heritage, identity and sense-of-belonging protection</li> <li>• Sites of cultural and spiritual</li> </ul>	Present value of outcome indicator	At least one previous measurement	Condition is stable or improving

	<p>importance that are protected and accessible for traditional peoples and local communities</p> <ul style="list-style-type: none"> <li>• Indigenous land protected and managed by traditional peoples and local communities</li> </ul>			
<b>AND</b>				
2. Benefits achieved	<ul style="list-style-type: none"> <li>• Number of educational, training or research activities developed, or materials produced to reveal cultural and historic significance of protected areas</li> <li>• Number of people enrolled or targeted by educational, training or research activities and materials</li> <li>• Number of events of high spiritual, generational, traditional or bequest significance conducted in the areas</li> </ul>	Present value of outcome indicator	At least one previous measurement	Condition is stable or improving
<b>OR</b>				
3. Cultural practices that contribute to social welfare and environmental benefits	<ul style="list-style-type: none"> <li>• Number of activities to recognise and enhance the contribution of indigenous, traditional, cultural knowledge and practices to social welfare and environmental conservation</li> <li>• Cultural lifestyle practices which contribute to improving human health</li> </ul>			

### 23.3 Impact 22: Enhancement of cultural practices

23.3.1. The same as per Impact 21, but the required result is 'condition is improving'.

### 23.4 Impact 23: Maintenance of culturally valued populations or species

23.4.1. The Organization shall:

- a. select at least one outcome indicator to measure the abundance of a culturally valued species; and
- b. at least one outcome indicator to measure the condition of its habitat as resulting from cultural practices.

1. Type of outcome indicator required	2. Examples of outcome indicators(select at least one or select an alternative based on evidence)	3. Measure	4. Baseline requirement(s) (compare column 3 to this)	5. Required result
1. Culturally valued species or populations	<ul style="list-style-type: none"> <li>• Number or abundance of cultural, historical or iconic species or populations which are used as emblems or cultural signifiers of some kind</li> <li>• Number or abundance of species deemed to have cultural, sacred or spiritual significance for people, including for indigenous or local communities' values and sense of belonging</li> <li>• Number or abundance of endangered species which preservation is required for heritage or identity values or future generations for whatever reasons</li> </ul>	Present value of outcome indicator	At least one previous measurement	Condition is stable or improving
<b>AND</b>				
2. Habitats protected by traditional, indigenous practices	<ul style="list-style-type: none"> <li>• Area of selected species protected by indigenous and traditional cultural practices</li> <li>• Proportion of important sites for terrestrial and freshwater biodiversity that are under indigenous or traditional sustainable management</li> <li>• Habitat protected from external pressures, using indigenous and local knowledge (e.g. control of wildfires)</li> </ul>	Present value of outcome indicator	At least one previous measurement <b>OR</b> A natural reference area OR based on best available information an estimate of a natural condition	Condition is stable or improving <b>OR</b> Similarity to reference area OR condition estimate is stable or improving

### 23.5 Impact 24: Enhancement of culturally valued populations or species

23.5.1. The same as per Impact 23, but the required result is 'condition is improving'.

## ANNEX C. REQUIREMENTS FOR CERTIFICATION BODIES

Annex C contains the additional requirements with which certification bodies need to conform when evaluating organizations that are implementing this procedure.

It is structured following different aspects of the evaluation, which are further detailed in other FSC normative documents (referenced in brackets at the beginning of each section).

### 24 Additional requirements related to forest management evaluations

- 24.1 The certification body shall evaluate conformity of The Organization with Parts I, II, Annex A 'Promotion and Trademark requirements', and Annex B 'Impact indicators and measurements', of this procedure at least once per certification cycle or at each main evaluation.
- 24.2 During the forest management audit preparation phase, the certification body shall ask The Organization whether there are any changes to the ESCD and/or whether there could be any other reasons to conduct a surveillance audit.
- 24.3 The certification body shall take into account the declared ecosystem services and the requirements from Clause 24.1 in its audit planning and the sampling of management units.
- 24.4 The certification body shall verify that the data provided by The Organization in the ESCD and all other relevant data for demonstrating conformity with this procedure is valid and correct.
- 24.5 The certification body shall complete all relevant parts of the Digital Audit Report that are related to the evaluation of this procedure in each evaluation.
- 24.5.1. Minimum mandatory content of the evaluation report and public summary are presented in Annex D 'Additional requirements to the evaluation report and public summary.'
- 24.6 The certification body shall not issue any claim for The Organization as a result of conforming with this procedure. FSC will issue the claim based on the information collected and verified by the certification body.
- 24.7 The certification body may carry out a surveillance evaluation to:
- evaluate the correction of non-conformities identified in previous evaluations related to the requirements of Clause 24.1;
  - evaluate significant changes in the ESCD, which include:
    - the addition of a new impact;
    - significant changes to the theory of change, for example, a change in management practices;
    - changes to the selected outcome indicator(s);
    - changes to the methodologies used to measure the outcome indicator(s).
  - evaluate a change of scope in the management unit(s) for which the impact is demonstrated.
  - monitor results that would question the verified ecosystem services impact.
- 24.8 The certification body may carry out the evaluation at the same time as conducting a forest management audit.
- 24.8.1. The certification body shall justify whether the evaluation needs to be conducted on-site or if it can be evaluated remotely.
- 24.9 The certification body shall register in the FSC registry system relevant information of the evaluation.



Note for consultation: FSC is developing a registry system where all issued FSC Ecosystem Services Claims and relevant information will be presented (e.g., promotional statements, methodologies, outcome indicators, impacts, forest characteristics, etc.) The certification bodies are required to register the outcomes of the evaluation into the registry system through the use of the FSC Digital Audit Report – hence avoiding entering the data twice.

## **25 Additional requirements related to audit findings and decision-making (FSC-STD-20-001 General Requirements for FSC Accredited Certification)**

- 25.1 Audit findings shall be evaluated in accordance with FSC-STD-20-001 *General Requirements for FSC Accredited Certification Bodies*.
- 25.2 The certification body shall come to a decision that an ecosystem services impact proposed by The Organization is verified if The Organization conforms with all applicable requirements in Parts I, II, and Annex A 'Promotion and Trademark requirements', and Annex B 'Impact indicators and measurements.'
- 25.3 For each verified impact, the certification body shall:
- evaluate the use of Ecosystem Services Claims and verify their correct use if The Organization conforms with the applicable requirements of Annex A of this procedure;
  - include the term 'ecosystem services' in the scope of the Forest Management Certification;
  - include the verified impact in the Forest Management Certification.
- 25.4 When The Organization wishes to have a proposed impact validated, the certification body shall:
- evaluate The Organization's conformance with Section 11 'Validation option'; and
  - in successive evaluations, verify The Organization's conformance with all applicable requirements of this procedure.
- 25.5 The certification body shall record any verified and/or validated ecosystem services impacts in the ESCD.
- 25.6 Non-conformities of The Organization with this procedure shall lead to corrective action requests but shall not affect the Forest Management Certification decision.
- 25.6.1. Each non-conformity shall be evaluated to determine whether it constitutes a minor or a major non-conformity according to FSC-STD-20-007 Forest Management Evaluations;
- 25.6.2. If non-conformities are not closed within the specified timeline, the certification body shall withhold or retract the verification or validation of the proposed ecosystem services impact, and any associated uses of Ecosystem Services Claims from Annex A of this procedure.
- 25.7 The certification body shall evaluate and make decisions on each proposed impact individually.

## **26 Additional requirements for certification body personnel involved in certification activities (FSC-STD-20-001 General Requirements for FSC Accredited Certification Bodies)**

- 26.1 At least one member of the audit team shall be trained in the declared ecosystem service(s) or have proven competence based on past experience.

## ANNEX D. ADDITIONAL REQUIREMENTS TO THE EVALUATION REPORT AND PUBLIC SUMMARY

Table 3 Requirements to be included into the forest management evaluation report and public summary (see FSC-STD-20-007 Forest Management Evaluations) for FSC FM Certificate Holders applying for an ecosystem service impact to be verified.

Information elements	Evaluation Type <sup>1</sup>			For SLIMF and community forests	Public Summary	
	ME	SE	RE			
<b>Ecosystem Services</b>						
1	Use of Ecosystem Services Claims for the purpose of neutralization <ul style="list-style-type: none"> <li>• additionality test</li> </ul>	x	x	x	x	x
2	Information about a project registered, seeking registration or rejected under any other accounting, reporting, certification, standard, schemes or programs.	x	x	x	x	x
3	Benefit sharing mechanism: <ul style="list-style-type: none"> <li>• description of how and when the project developer plans to share the financial benefits with the holder of FSC Forest Management Certification and identified beneficiaries;</li> <li>• percentage of the income from the financial sponsorship of any claim to be shared with the holder of FSC Forest Management Certification and identified beneficiaries.</li> </ul>	x	x	x	x	x
4	Impact demonstration: <ol style="list-style-type: none"> <li>Step A: Declaration of the ecosystem service(s);</li> <li>Step B: Description of the ecosystem service(s);</li> <li>Step C: Theory of change;</li> <li>Step D: Selection of outcome indicators;</li> <li>Step E: Methodologies;</li> <li>Step F: Measurement and comparison of the value of outcome indicator(s);</li> <li>Step G: Statement of results.</li> </ol> Additional information: <ul style="list-style-type: none"> <li>• chosen approach to verify an impact.</li> </ul>	x	x	x	x	x
5	Validation option. Include, from Part II Impact demonstration: <ol style="list-style-type: none"> <li>Steps A to E; and;</li> <li>applicable requirements of Step F.</li> </ol>	x	x	x	x	x
6	Promotion of FSC Ecosystem Services Claims: <ol style="list-style-type: none"> <li>description of the claim;</li> <li>frequently used promotional statements;</li> <li>relevant information.</li> </ol>	x	x	x	x	x
7	Information related to the sponsorship of a claim <ol style="list-style-type: none"> <li>evidence of a publicly available commitment to an approved and/or eligible net-zero or eligible target in accordance with the mitigation hierarchy;</li> <li>for carbon claims, existence of targets on Forest, Land and Agriculture (FLAG) reductions and removals aligned with Science Based Target Initiative or other relevant framework;</li> <li>relevant information.</li> </ol>	x	x	x	x	x

<sup>1</sup> The evaluation types have been abbreviated as follows: Main Evaluation (ME), Surveillance Evaluation (SE) and Re-Evaluation (RE).





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