



Procedure

# ECOSYSTEM SERVICES PROCEDURE: IMPACT DEMONSTRATION AND MARKET TOOLS

**Draft 2-0**

FSC-PRO-30-006 V2-0 D2-0 EN



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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. Approved by the PSU Director in December 2019.	December 2019
V2-0	Major revision incorporating changes resulting from Motion 48/2021 and partially from Motion 49/2021 and Motion 53/2021. Document under revision.	TBD

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# INTRODUCTION

## Connecting FSC forest managers to ecosystem services markets

The Ecosystem Services Procedure (the/this procedure) offers a voluntary framework to demonstrate the positive impact of responsible forest management practices on ecosystem services, thereby generating verified ecosystem services impacts (ES impacts). It also allows certificate holders and sponsors to make ecosystem services claims (ES claims) to promote and communicate about verified ES impacts as part of their broader sustainability strategies.

This procedure can be used to demonstrate the positive impact on seven types of forest ecosystem services:

- biodiversity conservation,
- carbon sequestration and storage,
- watershed services,
- soil conservation,
- recreational services,
- cultural practices and values, and
- air quality

Market research carried out by FSC and the use of this procedure to date confirms that forest managers are interested in communicating the site-level impacts of FSC certification, and that market actors are willing to pay for verified ES impacts that build on internationally trusted FSC FM or FM/CoC certification.

## 2050 vision

FSC's 2050 vision is 'resilient forests sustain life on Earth': a new forest paradigm is realized where the true value of forests is recognized and fully incorporated into society worldwide as forests being:

- vital ecosystems housing most of the world's terrestrial biodiversity,
- the life-support systems for hundreds of millions of Indigenous Peoples and local communities, and
- key to the necessary shift to bio-based and low-carbon circular economies.

This version of the procedure reflects FSC's Global Strategy 2021-2026 and 2050 vision by strengthening market solutions for the climate and biodiversity crises, to support the efforts of the corporate sector and strengthen good practices at the forest level. It helps organizations monitor their impact on nature and report progress towards their sustainability goals, while incentivizing forest managers globally to adopt good forest management practices and pursue FSC certification.

This procedure aspires to be the solution many global organizations are looking for. As an impact verification framework, it is well suited for producing the quantitative evidence companies, investors, and governments need to prove action and maintenance or improvement in their land and supply chain. It supplies data and enables robust ES claims, thereby unleashing the power of corporate climate and biodiversity action for good.

## Version 2-0 of the procedure

Version 2-0 of the procedure considers FSC FM or FM/CoC certification as a solid foundation for verifying ES impacts. The procedure provides the robustness and integrity required by ecosystem services markets, while improving accessibility by FSC certificate holders, especially those managing small and low-intensity managed forests or community forests.

This is operationalized through two approaches:

- the storytelling approach, which includes the minimum requirements for a credible impact demonstration; and
- the performance approach, which includes additional requirements needed for certain market uses:
  - to demonstrate progress towards net-zero or other quantifiable science-based or mitigation hierarchy-aligned sustainability targets within its value chain; or
  - to report on its ecosystem services footprint; and/or
  - to report on its progress towards its sustainability targets within its value chain; or
  - as evidence to benefit from a nature-related fund.

Further, version 2-0 of the procedure is fully compatible with the use of the <[FSC-PRO-30-011 Continuous Improvement Procedure](#)> and the <[FSC-STD-30-005 Forest Management Groups](#)>.

### **Explanatory note for consultation:**

The revision of this procedure is taking place in two phases. This draft is part of phase 1 of the revision, informed by user experiences since the launch of the first version in 2018, and guided by the following Motions:

- 48/2021 'Streamline the Ecosystem Services procedure, include more services and maximize its potential';
- 49/2021 'FSC Ecosystem Service Procedure as a mitigation mechanism to meet global market demand for net-zero and net-positive targets'; and
- 53/2021 'Policy Motion to incorporate to ecosystem services the recognition of cultural services and practices to strengthen and endure over time the interconnection of Indigenous Peoples'.

Motion 48/2021 is fully addressed in phase 1. This motion was used to prepare the terms of reference for phase 1.

Motion 49/2021 is being partly addressed in phase 1. Some parts such as the use of FSC-verified ES impacts for compensation or neutralization of residual impacts beyond value chains, will be addressed in phase 2 of the revision of this procedure. Find more about [Phase 2 – Implementation of Motion 49/2021 on its FSC current processes' webpage](#).

Motion 53/2021 is being partly addressed in phase 1 through the incorporation of a sixth ecosystem services category, namely 'ES6 Cultural practices and values'. Motion 53/2021 will be fully implemented in phase 2 of the revision of this procedure, involving additional engagement with Indigenous Peoples' representatives. Find more about [Phase 2 – Implementation of Motion 53/2021 on its FSC current processes' webpage](#).

Finally, this procedure is a tool that will operate within a broader system together with other tools that are under development. These additional tools include the CES registry, the FSC due diligence check for sponsor registration, the Ecosystem Services Report (ESR) template, the revised <[FSC-GUI-30-006 Guidance for Demonstrating Ecosystem Services Impacts](#)>, and training to various actors.

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DRAFT

## A. SCOPE

This procedure specifies requirements for:

- **The Organization**, who shall conform with the applicable requirements of Parts I, II, III, IV, Annex A, and B to demonstrate the positive impact of their management activities on ecosystem services, and to use ecosystem services claims (ES claims).
- **Sponsors**, who shall conform with applicable requirements of Part III and IV to register their sponsorship in the specified FSC database and use FSC ES claims.
- **Certification bodies accredited for FSC FM**, who shall conform with Part V when evaluating conformity of The Organization with this procedure.
- **CoC organizations**, who shall conform with the applicable requirements of Part III and IV when passing information about a verified ecosystem service impact along the supply chain and/or making ES claims associated with a forest product.
- **Certification bodies accredited for FSC CoC**, who shall conform with Part V when evaluating conformity of CoC organizations with this procedure.

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.

This standard may be used in conjunction with:

- <FSC-STD-30-005 Forest Management Groups>
- <FSC-PRO-30-011 Continuous Improvement Procedure>

Section 9 (Validation option) can be used with <FSC-STD-30-010 Controlled Forest Management>.

As part of the FSC normative framework, this procedure is subject to the review and revision requirements of <FSC-PRO-01-001 V4-0 The Development and Revision of FSC Requirements>.

## Interdependencies between actors in the procedure regarding the use of ES claims

Figures 1 and 2 clarifies the interdependencies between actors in the procedure regarding the use of ES claims. Actors appear on the left side of Figure 1 and 2. Key information per actor is shown in boxes highlighted in light orange. Most boxes are connected to the Part of the procedure that has pertaining requirements (see text in light green). Additional information is shown in boxes with a white background.

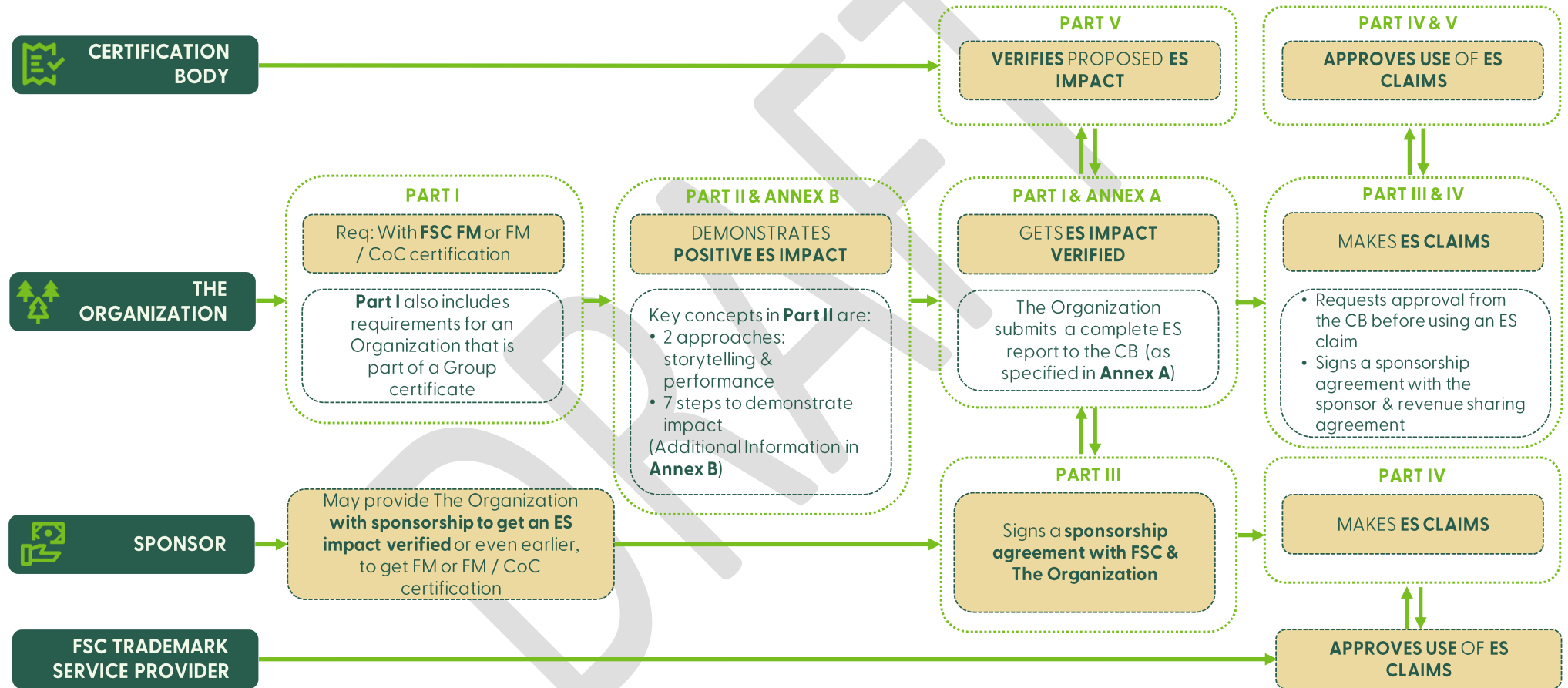


Figure 1 Interdependencies between actors in the procedure regarding the use of ES claims



Interdependencies between actors in the procedure regarding the promotion of forests products with a verified ES category

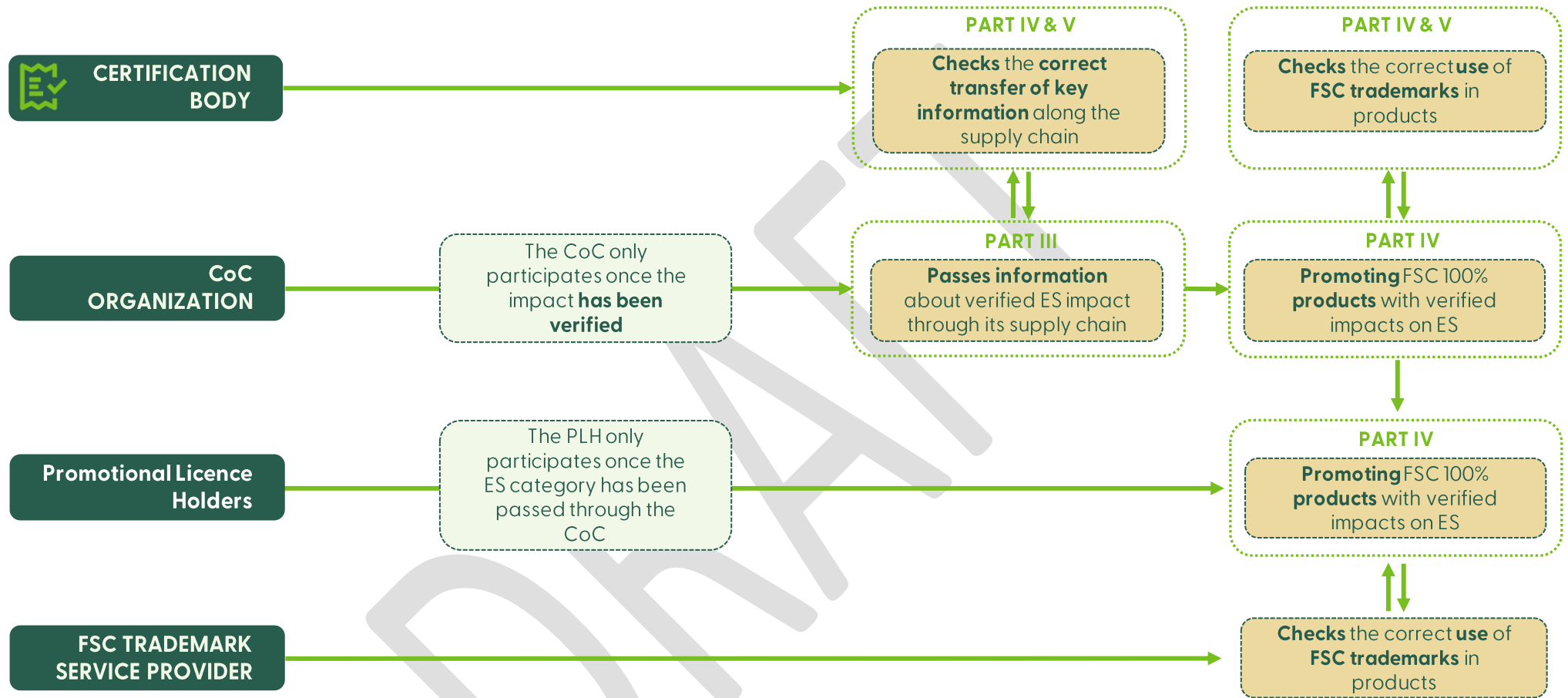


Figure 2 Interdependencies between actors in the procedure regarding the promotion of forest products with a verified ES category

## B. REFERENCES

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

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

<b>Forest Management</b>	
n.a.	Relevant Forest Stewardship Standard

<b>Chain of Custody</b>	
FSC-STD-40-004	Chain of Custody Certification

<b>Trademark use</b>	
FSC-STD-50-001	Requirements for Use of the FSC Trademarks by Certificate Holders
n.a.	FSC Trademark Use Guide for Promotional Licence Holders

<b>Accreditation</b>	
FSC-STD-20-001	General Requirements for FSC Accredited Certification Bodies
FSC-STD-20-007	Forest Management Evaluations
FSC-STD-20-011	Chain of Custody Evaluation

## C. TERMS AND DEFINITIONS

For the purposes of this document, the terms and definitions included in <[FSC-STD-01-002 Glossary of Terms](#)>, <[FSC-STD-01-001 FSC Principles and Criteria for Forest Stewardship](#)>, <[FSC-STD-60-004 International Generic Indicators](#)>, and the following apply.

**Additionality test:** Assessment of whether a project or an activity creates 'additional' positive impact on ecosystem services (ES) that would not have occurred in the absence of an incentive.

NOTE: In the case of FSC verified ES impacts, an incentive is the (expected) sponsorship and/or the use of ES claims. An additionality test can be performed on the basis of various elements. This procedure focuses on legal additionality and financial additionality.

(Source: Based on <https://woodlandcarboncode.org.uk/standard-and-guidance/1-eligibility/1-6-additionality#additionalitytests>; and [https://www.climatechangeauthority.gov.au/sites/default/files/CCA\\_CFIStudyPublicReportChapter4.pdf](https://www.climatechangeauthority.gov.au/sites/default/files/CCA_CFIStudyPublicReportChapter4.pdf))

**Baseline value:** The measurement value of the outcome indicator reflecting a baseline against which the present value is compared in order to demonstrate an ES impact. Column 4 in the impact tables of Annex B includes a number of different types of baseline values, e.g. at least one previous measurement, a relevant standard, and/or a reference value.

**Compensation and neutralization beyond value chain:** Mitigation action or investments that fall outside a company's value chain, where the company claims to compensate or offset its negative impact on ecosystem services. Also referred to as 'offsetting.'

**Contribution:** Action or investment to support positive impact on ecosystem services beyond a company's own value chain, without claiming to offset or compensate. It represents a financial commitment that is a complement – and in no way an alternative – to directly reducing one's own ecosystem services footprint.

(Source: adapted from New Climate Institute (2023): [A guide to climate contributions. Taking responsibility for emissions without offsetting.](#) New Climate Institute.)

**Direct beneficiaries:** Any person, group of persons, or entity that uses or is likely to use the benefits from ES provided in the management unit (MU).

NOTE: For example, communities whose drinking water is provided by the watershed service, or tourists that benefit from areas of importance for recreation. Module 1 of <[FSC-GUI-30-006 Guidance for Demonstrating Ecosystem Services Impacts](#)> provides guidance on how to identify beneficiaries for each ecosystem service.

### **Ecosystem services (ES):**

In the <[FSC-STD-01-001 FSC Principles and Criteria for Forest Stewardship](#)>, 'ecosystem services' are defined as:

"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:

1. biodiversity conservation
2. carbon sequestration and storage
3. watershed services
4. soil conservation
5. recreational services
6. cultural values and services
7. air quality

**Ecosystem services category (ES category):** One of the seven ecosystem services for which an impact can be demonstrated using this procedure, see list in the definition of 'ecosystem services'. A single ES category contains multiple ecosystem service impacts that can be demonstrated, see Annex B.

**Ecosystem services claim (ES claim):** A statement or communication by The Organization, or a sponsor, based on a positive, verified ES impact generated through the use of this procedure.

NOTE: Clause 14.2 specifies the elements of an ES claim.

**Ecosystem services impact (ES impact):** The long-term maintenance or enhancement of ecosystem services, or benefits derived from them resulting from the implementation of responsible forest management activities.

NOTE: In the context of this procedure, Annex B contains all the impacts that can be demonstrated. See also: verified ecosystem services impact.

**Ecosystem services project (ES project):** The implementation of management activities that contribute to the demonstration of the ES impact in (part of) the management unit.

**Enhancement:** An increase in the value of the outcome indicator over time that is beyond the range of natural variability for the outcome indicator.

**External environmental asset:** A legal commodity or tradable instrument representing an environmental outcome that is certified or generated using a non-FSC scheme, such as a reduced emission or removal of greenhouse gases (e.g., voluntary carbon unit, also known as carbon credit), increased populations of threatened species (e.g., biodiversity credit), or a specific volume of water has been sustainably supplied, purified and/or conserved by a project (e.g., verified water benefit certificate).

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

**Footprint:** The sum of a company's (negative) impacts on a specific ecosystem service which usually includes those in the company's value chain.

NOTE: For example, a company sourcing timber from an FSC-certified forest is also reporting on its carbon emissions and efforts to reduce carbon emissions using the GHG Protocol. This company is interested in data for their carbon footprint related to their sourcing.

**Insetting:** Mitigation action or investments that fall within a company's value chain. This includes activities within a company's value chain that avoid or reduce negative impacts on ecosystem services, or that create positive impacts on ecosystem services. Also referred to as "within value chain mitigation".

(Source: adapted from International Platform for Insetting (2022): [A PRACTICAL GUIDE TO INSETTING](#). International Platform for Insetting.)

**Maintenance:** The condition is stable, shown by the outcome indicator value that remains within the range of natural variability over time.

**Outcome:** Ecological or social condition on the ground that has changed as a consequence of the outputs representing medium-term results towards achieving the selected ecosystem services impact.

**Outcome indicator:** Measurable variable of an outcome that informs whether a change has happened as a result of the implementation of management activities at the medium-term.

NOTE: Examples of outcome indicators are listed in column 2 of the tables in Annex B.

**Outputs:** Immediate and direct consequences from management activities implemented on the management unit, which are drafted using quantifiable units.

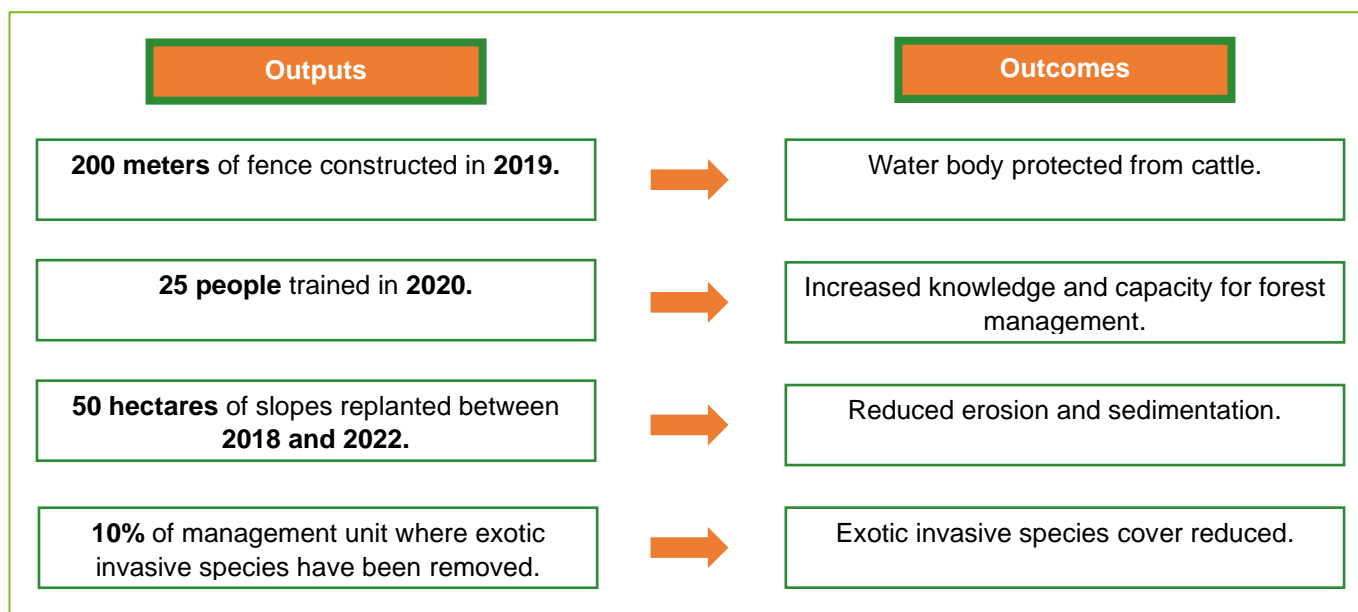


Figure 3 Examples for output and outcome

**Present value:** The measurement value of the outcome indicator reflecting the present condition of the outcome or impact in the MU. This measurement value is taken as recent as possible and a maximum of 5 years from the date of the verification or validation of the ES impact.

**Primary data:** Direct measurements or first-hand, original data, from the forest.

NOTE: For example, forest inventories, field assessments, direct questionnaires, sensor-based counts of visitors, model-based approaches derived from direct measurements, or remote sensing-based approaches calibrated using direct measurements.

**Revenue:** Any payment received from a sponsor for the validated or verified ES impact(s) on ecosystem services, less any charges, taxes or similar fees levied by the host country/ regional government.

**Sponsor:** Company, foundation or donor organization that provides funding for a project or activity leading to the validation or verification of an ES impact within an MU, and which has signed a sponsorship agreement with FSC.

NOTE: This financial support helps The Organization to invest in the protection of valuable ecosystem services in the management unit and provides a reward and/or an incentive to continue to do so. The sponsor benefits from this transaction through obtaining:

- a) third party verified evidence of the positive impact and
- b) the ability to promote and communicate about their contribution, using FSC trademarks.

**Sponsorship:** Transaction between The Organization and a sponsor based on a validated or verified ES impact, in which legal ownership of the validated or verified ES impact remains with The Organization.

NOTE: Part III presents the normative requirements to formalize a sponsorship.

**Theory of change:** Schematic representation of how the implementation of specific management activities is expected to result in a desired change in a particular context and lead to a positive impact on ecosystem services.

NOTE: This procedure distinguishes between management activities, outputs, outcomes and ES impacts, see Figure 5 in Section 4.

**Validation:** The evaluation and ex-ante determination by a certification body that a proposed ecosystem services impact is expected to happen in the future.

NOTE: Where an impact cannot yet be demonstrated, the certification body can nevertheless confirm 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 a future evaluation.

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

**Verified ecosystem services impact:** Demonstrated positive impact on an ecosystem service which:

- a) has been verified by the certification body according to Part V of this procedure;
- b) is unique, non-transferable and non-tradable;

NOTE: ES impacts verified through this procedure stay with the legal or customary rightsholder. Companies sponsoring ES impacts cannot transfer the right to make ES claims to other parties.

- c) has a validity of five (5) years from the date of verification;
- d) is registered in the designated FSC system;
- e) serves as a basis to make ecosystem services claims.

#### **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.

## D. ABBREVIATIONS

<b>CFM</b>	Controlled Forest Management
<b>CIP</b>	Continuous Improvement Procedure
<b>CoC</b>	Chain of Custody
<b>ES</b>	Ecosystem Services
<b>ESR</b>	Ecosystem Services Report
<b>FM</b>	Forest Management
<b>FM/CoC</b>	Joint Forest Management and Chain of Custody certification
<b>FPIC</b>	Free, Prior, and Informed Consent
<b>FSC</b>	Forest Stewardship Council
<b>HCV</b>	High Conservation Value
<b>MU</b>	Management Unit
<b>SLIMF</b>	Small or Low-Intensity Managed Forests



# PART I: GENERAL REQUIREMENTS FOR THE VERIFICATION AND VALIDATION OF ECOSYSTEM SERVICES IMPACTS

**Part I applies to The Organization, and an Organization holding certification against <FSC-STD-30-010 V3-0 Controlled Forest Management>.**

Part I presents the general requirements for the use of this procedure. It consists of eligibility and process requirements.

## 1 General requirements

- 1.1 The Organization shall be an applicant for or holding FSC FM or FM/CoC certification when requesting its certification body for the verification or validation of a proposed ES impact.
- 1.2 An Organization applying for or holding Controlled Forest Management (CFM) certification may request only the validation of a proposed ES impact at the main or a subsequent evaluation.
- 1.3 When requesting the verification or validation of a proposed ES impact, The Organization shall submit to its certification body a completed Ecosystem Services Report (ESR) using the template provided by FSC.

NOTE: Annex A specifies the minimum mandatory content of the ESR. It also specifies what is to be completed by either The Organization or the certification body.

- 1.4 The Organization may:
  - a) complete a single ESR including ES impacts from multiple declared ecosystem services, as long as structure and clarity is ensured, or
  - b) complete a separate ESR for each declared ecosystem service.
- 1.5 The Organization shall submit their ESR to the certification body at least 15 calendar days prior to the start of the evaluation.

NOTE: The parts of the ESR specified in Annex A will be made publicly available if an ES impact has been successfully verified or validated.

- 1.6 The Organization may request a verified ES impact to be reverified.

NOTE 1: In such case, The Organization needs to update the ESR and submit it to its certification body as per clause 1.5 above.

NOTE 2: A verified ES impact is valid for five years from the date of verification, as long as The Organization maintains FSC FM or FM/CoC certification (see Clause 21.6).

- 1.7 When using the validation option (see Section 9), The Organization may request revalidation of a proposed impact in case the impact requires more time to materialize.

NOTE: A validated ES impact is valid for five years from the date of validation, as long as The Organization maintains FSC FM, FM/CoC or Controlled Forest Management certification (see Clause 21.7)

- 1.8 The Organization shall conform with applicable ecosystem services specific requirements that are included in Annex B.



## Requirements for forest management groups

- 1.9 The verification or validation of an ES impact may be applied across several management units (MUs) within a forest management group.
- 1.9.1. When the requirements of this procedure are applied at the group level, the group rules shall clarify the division of responsibilities between group members and the group entity when proposing an ES impact to be verified or validated.
- 1.9.2. When only some group members decide to apply this procedure, the group entity shall establish identification systems to differentiate the members applying this procedure from the other members.
- 1.10 The group entity shall document where an ES impact is verified or validated for each MU, including at minimum:
- evidence related to used methodologies and measurements;
  - the present value of outcome indicators;
  - the baseline value of outcome indicators (only for verification); and
  - comparison results (only for verification).
- 1.11 Forest management groups may create a single ESR, valid for all participating group members, provided that it is clearly specified in the ESR which MUs:
- have demonstrated ES impacts for which ecosystem service(s) (see Clause 2.1) ; and
  - participate in which theory of change (see Clause 4.2).

### Explanatory note for consultation:

FSC will add to the revised <FSC-GUI-30-006 Guidance for Demonstrating Ecosystem Services Impacts> suggestions on what elements in the ESR are advised to be specified per MU. This will be based on the valid INT-PRO-30-006\_05 of <Ecosystem Services Interpretations>.

- 1.12 Before expanding the application of this procedure to new members for already validated and/or verified ES impacts, the group entity shall:
- ensure, through internal evaluation, that new members are in conformity with all applicable clauses of this procedure; and  
NOTE: This means that new members have measured the relevant outcome indicators and have demonstrated that the proposed ES impact(s) has been achieved.
  - keep the ESR updated.  
NOTE 1: This Clause builds on Clause 7.1 of <FSC-STD-30-005 Forest Management Groups>.  
NOTE 2: The group entity cannot verify or validate any ES impacts. It is the certification body who verifies or validates ES impacts.

## PART II: IMPACT DEMONSTRATION

### Part II applies to The Organization

Part II describes the seven steps that The Organization must follow to demonstrate the impact(s) of its management activities on ecosystem services.

This procedure offers two approaches for demonstrating a positive impact on ecosystem services:

- a) the 'storytelling approach', which includes the minimum requirements for credible impact demonstration; and
- b) the 'performance approach', which includes additional requirements needed for certain market uses, specified in Clause 14.5.

The selection of the approach depends on the intended use of the verified ES impact (see Clause 14.5 and 14.6).

#### Explanatory note for consultation:

FSC will add to the revised <FSC-GUI-30-006 Guidance for Demonstrating Ecosystem Services Impacts> a decision tree to help The Organization with selecting the most suitable approach.

The two approaches follow the same seven steps to demonstrate an ES impact. **Unless explicitly stated, the requirements in Part II apply to both the performance and the storytelling approach.**

In addition, Part II includes simplified requirements for Organizations managing small or low-intensity managed forests (SLIMF) and/or community forests.

#### Explanatory note for consultation:

FSC will add to the revised <FSC-GUI-30-006 Guidance for Demonstrating Ecosystem Services Impacts> specific guidance for SLIMF users and community forests to conform with Part II.

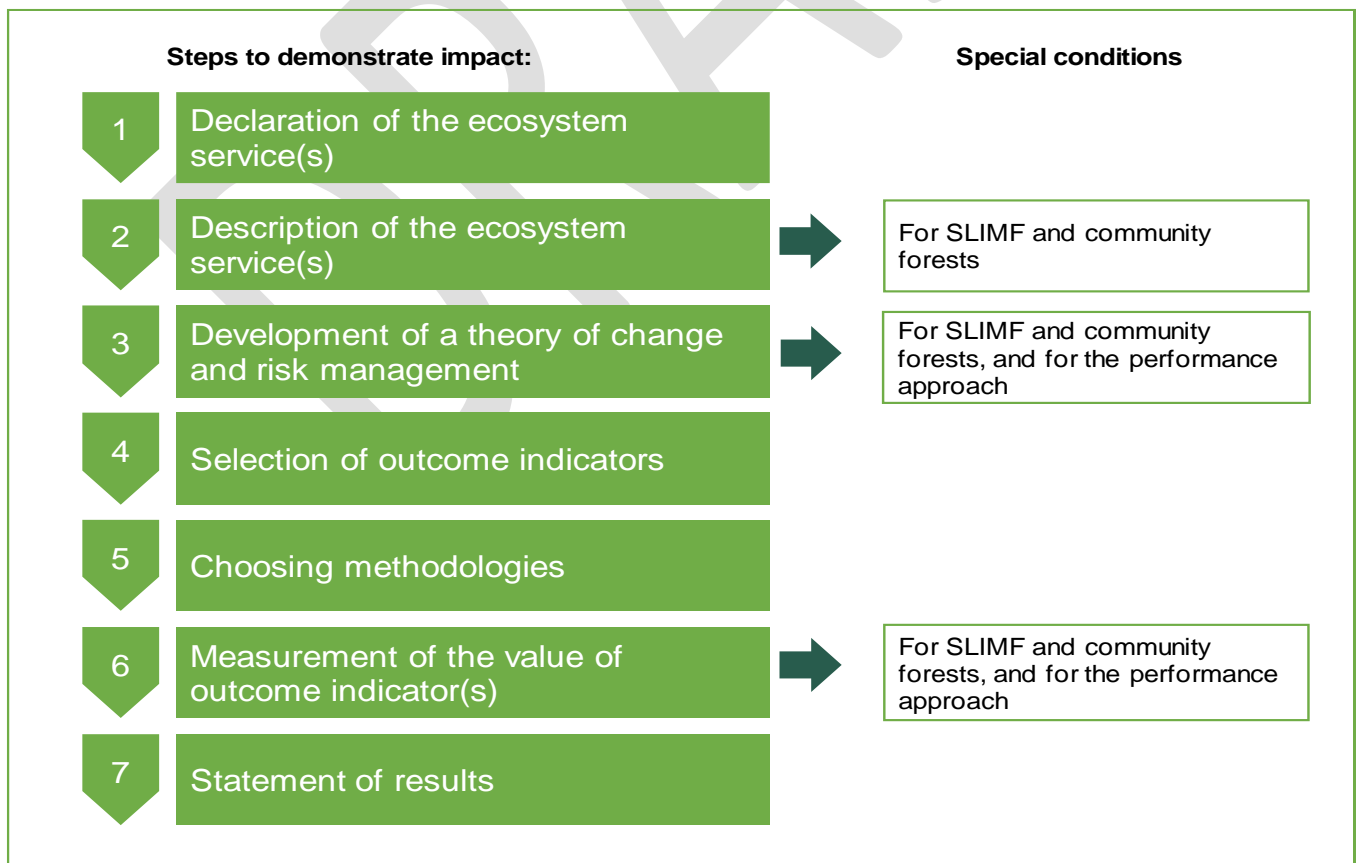


Figure 4 Steps to Demonstrate an ES Impact

## 2 Step 1: Declaration of the ecosystem service(s)

- 2.1 The Organization shall declare for each MU the ecosystem service(s) for which an impact is proposed to be demonstrated.
- 2.2 To avoid double claiming, The Organization shall not consider areas included in projects that generate assets or claims under external frameworks or standards, when these projects address ES(s) for which impacts are being demonstrated using this procedure.
  - 2.2.1. The Organization shall declare whether it has a project in the same MU related to the ES impact to be verified that is registered or seeking registration under an external framework or standard.
  - 2.2.2. Where an ES project exists in the same MU, The Organization shall register the project registration number and details in the ESR.
- 2.3 For each declared ecosystem service, The Organization shall select an approach to demonstrate impact; either storytelling or performance.
- 2.4 Where The Organization intends to receive payments from sponsors for the declared ecosystem service(s), it shall declare whether it has the legal or customary right(s) to receive payments for ecosystem services.

## 3 Step 2: Description of the ecosystem service(s)

- 3.1 For each declared ecosystem service, The Organization shall describe:
  - a) the current condition of the ecosystem service, including:
    - i) a qualitative description of the ecosystem service;
    - ii) any legally, internationally, or FSC-related recognized concept of special features or outstanding values (e.g. Key Biodiversity Area, UNESCO World heritage site, IUCN Red List, High Conservation Values (HCV));
    - iii) principal management objectives and forest management regime (e.g., selective logging, clearfelling, logging cycle);
    - iv) specific management activities to protect or enhance the ecosystem service.
  - b) the past condition of the ecosystem service, based on best available information, including:
    - i) a qualitative description of the ecosystem service;
    - ii) any legally, internationally, or FSC-related recognized concept of special features or outstanding values (e.g. Key Biodiversity Area, UNESCO World heritage site, IUCN Red List, HCV);
    - iii) any major natural disturbance that affected the ecosystem service (e.g. wildfire, insect attack, windthrow);
    - iv) any human-induced pressures affecting the ecosystem service (e.g. poaching, road construction/maintenance, controlled burning of undergrowth);
    - v) principal management objectives and forest management regime.

NOTE: 'Past' means at least the year when the baseline value was measured (see Clauses 7.5 and 7.6)

  - c) the areas within and outside the MU that contribute to the declared ecosystem service;
  - d) threats to the ecosystem service, both induced by human activity and of natural origin within and outside of the MU, including contextual factors that may influence the permanence of the outcomes and the impact (see also clauses 4.5, 4.6 and 4.7).

NOTE: Examples of threats and contextual factors are the introduction of new legislation, the presence of other water users, the construction of a tarmac road through or near the MU, weather conditions, land use and land use change of areas surrounding the MU.

e) the direct beneficiaries of the ecosystem service.

NOTE: Beneficiaries of the declared ecosystem service may include entities participating in the revenue sharing agreement (see Section 11).

3.2 The Organization shall:

- a) document the boundaries of the ES project area (i.e. the area where the ES impact is demonstrated) when this is different from the boundaries of the MU; and
- b) report the size of the ES project area.

3.3 The Organization shall provide a summary of culturally appropriate engagement with Indigenous Peoples, traditional peoples, and local communities, as applicable, related to the declared ecosystem service(s), including their access to and use of the declared ecosystem service(s).

3.4 When Indigenous Peoples and traditional peoples are identified in relation to the declared ecosystem service(s), The Organization shall include the process of Free, Prior, and Informed Consent (FPIC) in the culturally appropriate engagement.

NOTE: This clause refers to the requirements included in Principles 3 and 4 of the <FSC-STD-01-001 FSC Principles and Criteria for Forest Stewardship>.

#### **4 Step 3: Development of a theory of change and risk management**

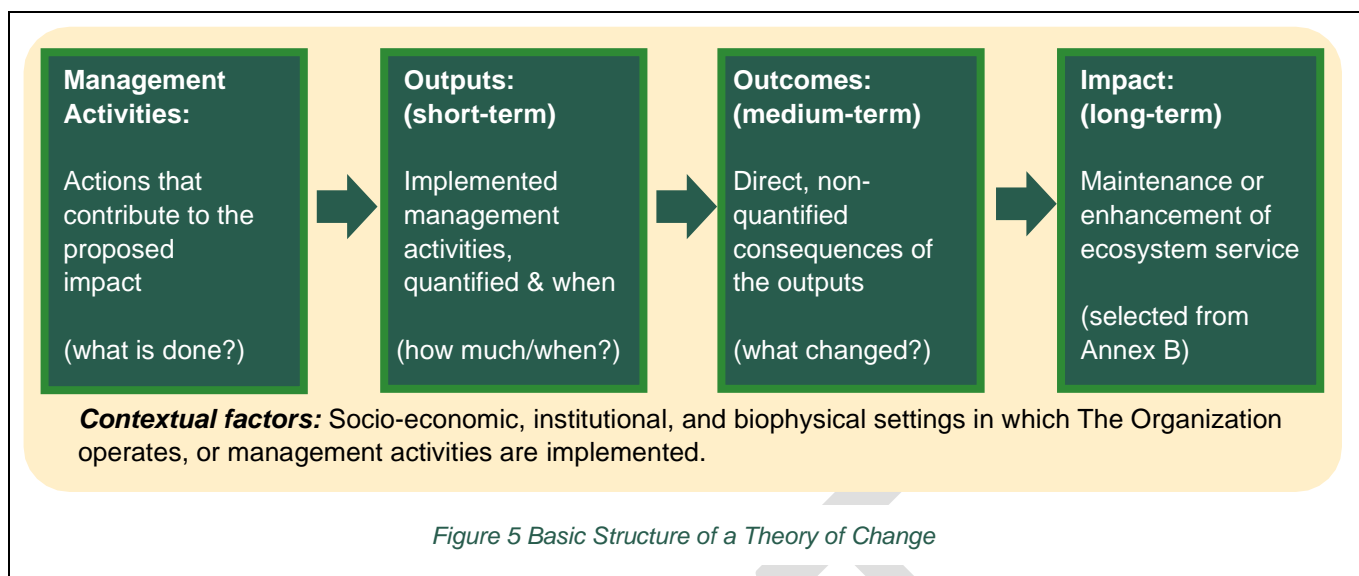
4.1 For each declared ecosystem service, The Organization shall propose one or more of the impacts listed in Annex B.

4.2 The Organization shall develop a theory of change that depicts the link between the management activities contributing to the ES impact and the proposed impact(s), specifying:

- a) the impact(s) proposed under Clause 4.1;
- b) any management activities that contribute to the proposed impact(s), including those to mitigate identified threats (see Clause 3.1.d);
- c) outputs that result from the management activities;
- d) outcomes that result from the outputs.

#### **Explanatory note for consultation:**

FSC will add to the revised <FSC-GUI-30-006 Guidance for Demonstrating Ecosystem Services Impacts> examples of theories of change.



- 4.3 The Organization may conduct an additionality test to identify the management activities and outputs which:
- are additional to legal requirements;
  - are not feasible to be implemented without external funds provided by the sponsor.
- 4.4 When a sponsor wants to attribute the verified ES impact to its financial contribution (see Clause 17.2a), The Organization shall perform an additionality test.

**Explanatory note for consultation:**

FSC will add to the revised <FSC-GUI-30-006 Guidance for Demonstrating Ecosystem Services Impacts> in which case an additionality test may be useful and how to conduct it.

- 4.5 The Organization shall identify and implement measures to prevent and mitigate negative impacts that management activities may inflict on other environmental values and/or on affected stakeholders.
- NOTE: This Clause builds on Criteria 4.5 and 6.3 of the <FSC-STD-01-001 FSC Principles and Criteria for Forest Stewardship>.
- 4.6 **Only for the performance approach.** The Organization shall have a risk management plan to monitor and mitigate any potential negative effect of activities beyond the control of The Organization on each proposed ES impact that may compromise or reverse the outcomes and ES impact(s) specified in the theory of change.
- NOTE: Examples of negative effects of activities beyond the control of The Organization are: a wildfire resulting in a negative impact on forest carbon stocks or an upstream water user that had a major spill affecting water quality.
- 4.7 **Only for the performance approach.** The risk management plan shall:
- specify the likelihood that the threat will materialize (e.g. indicated as low, medium, high) for each identified threat (see Clause 3.1d);
  - specify the proposed mitigation measures for each identified threat;
  - describe how The Organization will monitor the threats;

- d) cover a period of at least five years into the future from the date of the validation or verification of the ES impact;
- e) be publicly available, unless the risk management plan solely covers SLIMF and community forests.

NOTE: The risk management plan builds on Criterion 6.3 and Criterion 10.9 of the <FSC-STD-01-001 FSC Principles and Criteria for Forest Stewardship>.

## 5 Step 4: Selection of outcome indicators

- 5.1 For each proposed impact, The Organization shall select one or more outcome indicators according to Annex B column 1 'Type of outcome indicator required.'
- 5.2 The Organization shall select outcome indicator(s) that are consistent with the outcomes of the theory of change developed according to Section 4 (step 3).
- 5.3 For the selection of outcome indicators, The Organization shall:
  - a) select outcome indicators from the examples provided in Annex B (see column 2 'Examples of outcome indicators'); or
  - b) if the examples provided in Annex B do not fit with the outcomes of the theory of change, select indicators that are better suited, based on best available information.

## 6 Step 5: Choosing methodologies

- 6.1 To measure the present value and baseline value of the selected outcome indicator(s), The Organization shall either:
  - a) select an applicable methodology from <FSC-GUI-30-006 Guidance for Demonstrating Ecosystem Services Impacts>; or
  - b) use another methodology that conforms with Clause 6.2.
- 6.2 In case of using a methodology not provided in <FSC-GUI-30-006 Guidance for Demonstrating Ecosystem Services Impacts>, The Organization shall ensure that the methodology is:
  - a) relevant to the local context and the outcome indicator(s) to be measured;
  - b) based on best available information (e.g., scientific publications that support the use of the methodology, endorsed by experts or by traditional knowledge);
  - c) objective and replicable, i.e., it yields similar results when applied by different observers in the same site under similar conditions.
- 6.3 In forest management groups, when different methodologies are used by different group members, the group entity shall justify the reasons for this in the ESR.
- 6.4 If according to Annex B column 4 (Baseline Requirement(s)) "at least one previous measurement" is required, The Organization shall use the same methodology to measure the baseline value and the present value (see Section 7 (step 6)).
- 6.5 In order to ensure replicability, The Organization shall describe in the ESR the collection and analysis of data, including:
  - a) the methodology that was used;
  - b) the data sources that were used (e.g., literature, interviews, field measurements, modelling, etc.);
  - c) sampling methods, including frequency and/or intensity;
  - d) any equipment used to measure the outcome indicator(s);



e) 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](#)>.

## 7 Step 6: Measurement of outcome indicator(s)

- 7.1 The Organization shall conform with the requirements presented in Annex B column 3 'Measurement required' of the respective impact tables.
- 7.2 The Organization shall measure the present value for each outcome indicator at least every five years, unless more frequent measurements are required by the methodology used.
- 7.3 **Only for the performance approach.** The Organization shall use primary data as a basis for measuring the present value of each outcome indicator.
- 7.3.1. The primary data should be as recent as possible.
- 7.3.2. The Organization shall provide a justification if data older than five years is used.
- 7.4 The Organization may measure the present value once a year, thereby generating verified data.  
NOTE: Verified data generated using the performance approach can be used for reporting on the ES footprint in the MU where the MU is the same as the ES project area, see Clause 14.5.
- 7.5 The Organization shall conform with the requirements presented in Annex B column 4 'Baseline requirement(s)' of the respective impact tables.
- 7.6 When column 4 'Baseline requirement(s)' in Annex B requires 'at least one previous measurement', The Organization:
- should use a baseline value(s) based on data that is collected no more than 10 years ago; or
  - shall otherwise provide a justification of the applicability of the data; and
  - shall report all previous measurements undertaken.
- 7.7 When using a reference value as a baseline, The Organization shall justify how the chosen reference value is adequate for comparison against the present value in the MU, considering:
- Geographic location (e.g. national or regional reference);
  - Legal and political situation;
  - Forest ecology;
  - Land characteristics;
  - Land use and management history; and
  - Other relevant factors, such as proximity to infrastructure.
- 7.8 **Only for the performance approach.** For any measured value, The Organization shall identify sources of uncertainty and explain how they are mitigated.
- NOTE: Examples of sources of uncertainty are:
- Conceptual uncertainty (e.g., lack of knowledge, lack of completeness).
  - Methodological uncertainty (e.g., bias or random error in the used methodology).
  - Input data uncertainty (e.g., bias or random error in the use of default or input values).
- 7.9 **Only for the performance approach.** The Organization shall ensure measured values are presented conservatively by:

- a) calculating and reporting the uncertainty range based on a specified confidence interval;

NOTE: Confidence intervals measure the degree of uncertainty or certainty in a sampling method. The uncertainty of a value is associated with the limitations of its measurement that could reasonably be attributed to different sources, such as the measuring instrument, operator and method, or temporal and environmental changes in the forest. The uncertainty of measurements can be expressed by a standard deviation, standard error or variance, or another interval which should have a stated level of uncertainty, typically ranging from 0 to 100%, for example a 95% (or 0.05) or a 99% (or 0.01) confidence level or an interquartile range (25%-75%).

- b) justifying how the reported values do not overestimate the result(s) of the comparison between the present value and the baseline value.

NOTE: For example, using the upper limit of the confidence interval for the baseline value; and the lower limit of the confidence interval for the present value.

## 8 Step 7: Statement of results

- 8.1 The Organization shall present and compare the outcome indicator values of Annex B column 3 'Measurement required' (e.g., present value of each outcome indicator) with the outcome indicator values of Annex B column 4 'Baseline requirement(s)' (e.g., at least one previous measurement).
- 8.2 For each proposed impact, The Organization shall interpret the results and provide evidence that demonstrates conformity with the requirements presented in column 5 'Required result' of the respective impact tables in Annex B.

## 9 Validation Option

Implementing management activities and demonstrating a positive impact on ecosystem services often requires time and funding. The validation option can be useful in securing financial support (sponsorship) for future impact verification. Without it, The Organization would have to bear all the costs to implement the management activities itself upfront. Also, it may be beneficial for a sponsor to be involved in the project from an early stage.

In operational terms, using the validation option means that The Organization measures the present value of an outcome indicator and follows all steps to demonstrate an impact but has no baseline for comparison to be able to demonstrate a positive impact on ecosystem services. The validation option allows The Organization to demonstrate to any potential sponsor its credible plan to use this procedure to demonstrate a verified positive impact in the future.

- 9.1 The Organization shall conform with all applicable requirements from Section 2 (step 1) to Section 7 (step 6), except Clauses 7.5, 7.6, and 7.7.
- 9.2 The Organization shall have a documented plan, including personnel and financial resources, to conform with the applicable requirements of this procedure.

## 10 Changes to inform a certification body about

The requirements below are applicable once The Organization has validated or verified ES impacts.

- 10.1 The Organization shall inform its certification body about the following changes at least 15 calendar days prior to the start of the next evaluation:



- a) changes related to Clause 2.2;
- b) **Only for the performance approach:** changes related to Clauses 4.6 and 4.7, identifying whether an event has occurred that calls for the implementation of the risk management plan;
- c) changes related to Section 111 and requirements applicable to The Organization in Section 122 when new sponsorships have been concluded based on verified or validated ES impacts;
- d) new ES impact(s) proposed to be verified or validated;
- e) significant changes to the theory of change, for example, a change in management practices;
- f) changes to the selected outcome indicator(s);
- g) changes to the methodologies used to measure the outcome indicator(s); and
- h) changes of scope in the MU(s) for which the ES impact is demonstrated (e.g., in case the ES impact is expanded to other MUs).

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## PART III: PREPARING FOR THE USE OF VERIFIED ECOSYSTEM SERVICES IMPACTS

**Part III applies to The Organization, the sponsor, and the CoC organization.**

This Section outlines the requirements for the formalization of a sponsorship between The Organization and a sponsor; as well as requirement to pass key information of the verified ES impact through a supply chain.

### 11 Revenue sharing agreement

**Section 11 applies to The Organization**

Requirements under Section 1111 only apply if The Organization pursues or obtains payment(s) from a sponsor for validated or verified ES impacts.

Through the revenue sharing agreement, FSC aims to ensure a fair distribution of revenue between relevant entities from the sales of verified or validated ES impacts.

- 11.1 If The Organization pursues or obtains payment(s) for validated or verified ES impacts from a sponsor, it shall establish a revenue sharing agreement.
- 11.2 The Organization shall identify all parties to participate in the revenue sharing agreement, including but not limited to:
  - a) those parties that contributed to realize the validated or verified ES impact on any ecosystem service (e.g. The Organization and/ or project developer, group members, Indigenous Peoples, traditional peoples and local communities);  
  
NOTE: Other parties, for example, subcontractors and the certification body, with whom The Organization has agreed on a fee for their services, are not required to be considered as a party in the revenue sharing agreement.
  - b) the landowner and other rights holders with legal and customary rights to the ES project area, or part of it;  
  
NOTE: Revenue sharing is independent of the compensation required by Criteria 3.6, 4.6 and 4.8 of <FSC-STD-01-001 FSC Principles and Criteria for Forest Stewardship>.
- 11.3 The Organization shall specify the distribution of revenue in each revenue sharing agreement.
- 11.4 The Organization shall justify how the revenue sharing agreement that was reached with all identified parties is fair and equitable.

#### **Explanatory note for consultation:**

The three options below operationalize the revenue sharing agreement. Please give us your feedback on the FSC Consultation Platform:

#### **Option 1:**

The procedure regulates how The Organization fairly distributes the revenue received.

Proposed Clauses 11.5 to 11.7 are kept in the procedure.

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**Option 2:**

It is up to The Organization to decide how to fairly distribute the received revenue. The certification body will verify if there is an agreement and if all identified parties are receiving the shared revenue as specified in the agreement.

Proposed Clauses 11.5 to 11.7 are not included in the procedure.

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- 11.5 The Organization should design the revenue sharing agreement in a way that it receives at least a share of revenue that covers the costs for implementing the management activities that contribute to the validated or verified ES impact (see Section 4 (step 3)).

NOTE: If another actor implements the management activities on behalf of The Organization (e.g., a project developer, leaseholder, forest enterprise), The Organization is advised to extend this clause to this other actor.

- 11.6 The Organization shall ensure that Indigenous Peoples, traditional peoples and/or local communities identified in Clause 11.2, receive at least a share of the revenue that is aligned with other revenue sharing agreements applicable to forest-based products and/or services (such as timber, non-timber forest products), in case these exist.
- 11.7 The Organization shall specify in each revenue sharing agreement, the minimum and maximum share of revenue, and any reasons for variations, to be paid to each identified party.

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**Explanatory note for consultation:****Option 3:**

The procedure regulates how The Organization fairly distributes the revenue received.

Proposed Clauses 11.5 to 11.7 are kept in the revised procedure. In addition, a cap is included on the maximum percentage of revenue received by brokers of ES impacts, as specified in the proposed Clause 11.8.

Such cap aims to prevent intermediaries from capturing the majority of revenue accruing from ES projects. Since FSC verified ES impacts are not tradeable and immediately retired upon registration, this risk is considered much lower than with carbon credits where problems have been reported.

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- 11.8 The Organization shall ensure that a broker, if identified as a party in the revenue sharing agreement, receives a maximum of 15% of the revenue.

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**Explanatory note for consultation:**

- 1) the cap is inspired by Plan Vivo's Benefit Sharing Mechanism.
  - 2) the requirements below apply regardless of the options that were presented above.
- 

- 11.9 In case a revenue sharing agreement is not reached with an identified party, The Organization may proceed without such an agreement on the condition that it:
- a) provides evidence demonstrating reasonable effort has been made to try to reach an agreement;

- b) justifies why an agreement was not reached; and
- c) shares the justification with the identified party with whom an agreement was not reached.

11.10 The revenue sharing agreement shall be reviewed and revised at least every five years upon agreement with the identified parties.

NOTE: For forest management groups, the revenue sharing agreement between the group entity and group members 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.

11.11 The Organization shall provide the revenue share in a transparent manner to Indigenous Peoples, traditional peoples and local communities, aiming to ensure that all members, including women, youth and other potentially marginalized groups, benefit fairly.

#### Explanatory notes for consultation:

- 1) FSC will develop guidance to implement Clause 11.11, which will be added to <FSC- GUI-30-006 Guidance for Demonstrating Ecosystem Services Impacts>. The topics to address include:
  - Transparency: for example, the revenue-sharing agreement can be signed in front of community representatives (e.g. at community meeting). If the payment is in cash, it can be done in front of community representatives, showing the amount. If payment is done through a bank transfer, the amount or bank slip of transferred amount can be shown to community representatives.
  - Fair distribution: for example, payments can be made through a social development fund set up to finance community projects that have been collectively identified and prioritized (e.g. at community meetings).
- 2) The proposal to ensure good governance through Clause 11.11 was inspired by “Fair and equitable revenue sharing: revenue resulting from climate finance projects or programs involving [Indigenous Peoples and Local Communities] (IPLCs) is directly accessible to IPLCs for self-determined investments in their social, environmental, cultural and spiritual projects in their territories as established by their governance instruments. The share of revenue directed by projects and programs to IPLCs is fair and transparent; aims for an inclusive and equitable flow of benefits to women, youth and other marginalized groups; and is responsive to IPLC aspirations, priorities and expectations.” (Source: <https://www.peoplesforestspartnership.org/principles>).

## 12 Formalizing sponsorships

### Requirements for The Organization

- 12.1 The Organization shall have a written agreement with the sponsor(s) outlining the scope and financial conditions of the sponsorship.
- 12.2 The Organization shall disclose to their certification body that it has received financial sponsorship (see part III of Annex A).
- 12.3 In case of multiple sponsorships for an ES impact, The Organization shall disclose to their certification body what proportion (share) of the ES impact each sponsor can communicate in their ES claims.

- 12.4 To prevent double claiming, The Organization shall ensure that the addition of the shares of ES impacts assigned to each sponsor does not surpass the total (100%) of the impact demonstrated.
- 12.5 The Organization may agree with its sponsors to communicate about the full ES impact collectively. The Organization shall disclose such an agreement to its certification body
- 12.6 The Organization shall inform its sponsors within 30 days about any non-conformity identified by the certification body that threatens the validity of the verified ES impact, and thus the ability to make ES claims.

**Requirements for sponsors**

Conformity with requirements for sponsors when formalizing sponsorships agreements will be assessed by FSC trademark service providers.

- 12.7 Sponsors shall sign a sponsorship agreement with FSC to register the sponsorship in the specified FSC database and to be able to make ES claims using FSC trademarks.

NOTE 1: FSC reserves the right to not sign a sponsorship agreement with applicant sponsors that do not align with FSC’s mission and may threaten the reputation and/or integrity of FSC.

**Explanatory note for consultation:**

FSC is revising its risk assessment tool for users of FSC trademarks. This revision includes specific considerations for sponsors of ES impacts.

NOTE 2: Organizations holding FSC Chain of Custody Certification and intending to become sponsors are also required to sign a sponsorship agreement, since approval of ES claims is not within the scope of their trademark licence agreement.

**Explanatory note for consultation:**

FSC will determine the fee for such sponsorship agreements.

- 12.8 For specific uses requiring the performance approach (i.e., clauses 14.5.a), and b)), a sponsor shall demonstrate that it follows mitigation hierarchy aligned approaches to address negative impacts relevant for the verified ES impact they are sponsoring.

NOTE: For example, if a sponsor invests in an impact under ES3 Watershed Services, it shall address through a mitigation hierarchy approach (e.g., identify negative impacts, set a target, and implement actions to avoid, minimize, reduce) the negative impacts relevant for ES3.

**Explanatory note for consultation:**

The options below refer to requirements for sponsors that have a clear dependence on forest materials. Please give us your feedback on the FSC Consultation Platform:

**Option 1:** This option recommends or requires such a sponsor to adopt and make public an FSC procurement policy (option 1a uses “should” (recommendation) and option 1b uses “shall” (obligation)).

**Option 2:** See below

**Option 1a:**

12.9 A sponsor that is an actor in a supply chain of forest-based products or has a clear dependence on forest materials should adopt and make public an FSC procurement policy.

NOTE: Sponsors who are to be considered in this context are companies that are in the supply chain of forest-based products and have legal ownership of certified products and manufacture or change the composition (e.g. mixing or adding forest-based materials to the product) or physical integrity (e.g. re-packaging, re-labelling) of forest-based products. For example, the following sectors are normally considered to have clear dependence on forests:

- Forest and paper products: forestry, timber, pulp and paper, natural rubber.
- Consumer, durables, household and personal products; containers and packaging.

**Option 1b:**

12.9 A sponsor that is an actor in a supply chain of forest-based products or has a clear dependence on forest materials shall adopt and make public a FSC procurement policy.

NOTE: (same as NOTE in Option 1a).

**Explanatory note for consultation:**

The options below refer to requirements for sponsors that have a clear dependence on forest materials. Please give us your feedback on the FSC Consultation Platform:

**Option 1:** See above

**Option 2:** This option recommends or requires such a sponsor to obtain FSC CoC certification within 12 months of becoming a sponsor (option 2a uses “should” (recommendation), option 2b uses “shall” (obligation)).

**Option 2a:**

12.9 A sponsor that is an actor in a supply chain of forest-based products or has a clear dependence on forest materials should obtain FSC CoC certification within 12 months of becoming sponsors.

NOTE: (same as NOTE in Option 1a).

**Option 2b:**

12.9 A sponsor that is an actor in a supply chain of forest-based products or has a clear dependence on forest materials shall obtain FSC CoC certification within 12 months of becoming sponsors.

NOTE: (same as NOTE in Option 1a).

## 13 Requirements to pass information about the verified ES impact through a supply chain

**Section 13 applies to a CoC organization**

Materials sourced from FSC certified forests with a verified ES impact may be passed through the supply chain accompanied with the ES category corresponding to the verified ES impact, e.g. ES1 (Biodiversity conservation), ES2 (Carbon sequestration and storage).

- 13.1 A CoC organization shall establish separate product groups for the purpose of controlling forest material/products promoted with an ES category.
  - 13.1.1. Only FSC 100% product groups may have the ES category associated.
  - 13.1.2. All input materials shall exclusively be from the same ES category.
  - 13.1.3. When combining materials with more than one ES category, only the matching ES categories can be used for promoting forest material/products.

NOTE: For example:

- Material 1 comes from forests with verified ES impacts in ES1 (Biodiversity conservation).
- Material 2 comes from forests with verified ES impacts in ES1 (Biodiversity conservation) and ES2 (Carbon sequestration and storage).
- A product made out only of Material 1 and Material 2 can only be promoted with ES1 (Biodiversity conservation).

13.2 A CoC organization shall consider the ES category as part of the product groups scope, when maintaining up-to-date information of its suppliers, and verifying the scope of the supplier’s product groups on the FSC Certificate Database.

13.3 A CoC organization shall verify the suppliers’ sales and delivery documentation to confirm that the ES category is specified (e.g., FSC 100% / ES1).

NOTE: This builds on clause 2.3 of <FSC-STD-40-004 V3-1 Chain of Custody Certification>.

13.4 A CoC organization shall control and trace the material at all stages of processing, storage and commercialization by applying the segregation methods prescribed in clause 3.1 of <FSC-STD-40-004 V3-1 Chain of Custody Certification>.

NOTE: The use of Clause 3.1 of <FSC-STD-40-004 V3-1 Chain of Custody Certification> means there will be separation (physical or temporal) and/or identification, between materials with an ES category and other FSC-certified (or non-certified) materials.

13.5 A CoC organization shall identify products with ES categories on their material accounting records and volume summaries.

13.6 A CoC organization shall ensure that the sales and delivery documents (physical or electronic) issued for products within an ES product group include the ES category, indicating the ES category code (see Table 1).

Table 1 ES Categories and codes

ES category code	ES category name	Codes of impacts within the ES category
ES1	Biodiversity conservation	ES1.1 - ES1.12
ES2	Carbon sequestration & storage	ES2.1 - ES2.3
ES3	Watershed services	ES3.1 - ES3.4
ES4	Soil conservation	ES4.1 - ES4.4
ES5	Recreational services	ES5.1 - ES5.4
ES6	Cultural practices & values	ES6.1 - ES6.4
ES7	Air quality	ES7.1 - ES7.2

13.7 A CoC organization may outsource activities, that include forest products with ES categories, within the scope of its certificate to contractors as long as all applicable clauses in Section 13 of <FSC-STD-40-004 V3-1 Chain of Custody Certification> are conformed with.

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## PART IV: PROMOTION OF VERIFIED ECOSYSTEM SERVICES IMPACTS

**Part IV applies to The Organization, sponsors, CoC organizations, and promotional licence holders.**

FSC enables the Organization and a sponsor to make ecosystem services (ES) claims.

An ES claim is the communication and promotion of a verified ES impact(s).

Requirements for making ES claims vary per who is making the ES claim (i.e., The Organization or a sponsor), the approach used by The Organization to demonstrate an ES impact, and the intended purpose/use of the ES claim.

ES claims require approval before being used. These tasks are performed by a certification body (for The Organization) and by an FSC trademark service provider (for a sponsor).

FSC also enables a CoC organization and a promotional licence holder to promote products made with materials sourced from forests with verified ES impacts. This promotion requires approval before usage. This approval is conducted by a certification body (for the CoC organization) and by an FSC trademark service provider (for a promotional licence holder).

**Verified ES impacts and associated ES claims may be used for:**

- data-driven storytelling by The Organization;
- evidence in the form of third-party verification of a positive impact as a criterion to benefit from a nature-related fund by The Organization and the manager of the nature-related fund;
- providing third-party verified evidence of positive impacts in mandatory or voluntary non-financial sustainability disclosures (CSRD, GRI, CDP, TNFD, and other sustainability reporting frameworks including reporting on a company's ES footprint) and track progress towards science-based nature targets by The Organization or by sponsors;
- within value chain mitigation (also referred to as within value chain abatement or insetting) by the sponsor to incentivize and reward positive action/ impact in its value chain to advance key sustainability targets;
- beyond value chain contributions by a sponsor, when these are not used to compensate or neutralize residual negative impacts;
- evidence that an ES impact has happened triggering or justifying payments for ecosystem services by a sponsor;
- promoting FSC certified forest products made with materials sourced from the same MU as the verified ES impact by a CoC Organization and promotional licence holders.

NOTE: CSRD refers to corporate sustainability reporting directive, GRI refers to global reporting initiative, TNFD refers to taskforce for nature-related financial disclosures.

### 14 Requirements to make an ES claim

**Section 14 applies to The Organization and the sponsor**

14.1 The period within which ES claims can be made shall not exceed five (5) years after the ES impact(s) have been verified.

NOTE: ES claims can be made only while the verified ES impact is valid (see Clause 21.6).

14.2 The elements of an ES claim shall include:

- a) FSC registered trademarks (as defined in <[FSC-STD-50-001 Requirements for Use of the FSC Trademarks by Certificate Holders](#)>)

NOTE: The Forest Stewardship Council IC (FSC) owns the following registered trademarks:

- the name 'Forest Stewardship Council'
- the initials 'FSC'
- the FSC Logo
- the 'Forests For All Forever' – logo with text mark

- b) the licence code of The Organization or the sponsor making the ES claim

NOTE 1: The licence code is specified in the Trademark Licence agreement with FSC.

NOTE 2: The [FSC Trademark Portal](#) allows FSC trademarks and high-resolution artwork files to be downloaded.

- c) a link to the specified FSC database with the information on the verified ES impact

- d) an impact statement that includes:

- the ES category (e.g., biodiversity conservation) or specific ES impact (e.g., conservation of species diversity);
- the year of verification; and
- the name of the forest or the MU of The Organization.

NOTE 1: An example of an ES claim is presented in Figure 6.

NOTE 2: Impact statements vary according to the type of user. Examples of impact statements are presented in Tables 2 and 3.


	<p><i>Sponsor 'AB' supported forest 'ABC' in Country 'FGH', contributing to the maintenance of Intact Forest Landscapes from year 2015 to 2023.</i></p>	<ol style="list-style-type: none"> <li>1 FSC Registered Trademark (in this case, the Logo) (see clause 14.2.a)</li> <li>2 Licence Code of sponsor 'AB' (see clause 13.2.b)</li> <li>3 Link to FSC Website (see clause 14.2.c)</li> <li>4 <i>Impact Statement</i> (see clause 14.2.d):             <ol style="list-style-type: none"> <li>a) <i>ES category or impact</i></li> <li>b) <i>Year of verification</i></li> <li>c) <i>Specific forest</i></li> </ol> </li> </ol>
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Figure 6 Elements of an ES claim

### 14.3 The impact statement of an ES claim may contain:

- a) any other elements that are included in the latest version of the ESR (e.g. key features of the forest highlighted in the description of the current condition of the ecosystem service, beneficiaries of the ecosystem service);
- b) The goal or target of the sustainable development goal(s) and/or global biodiversity framework to which the ES impact contributes;

#### Explanatory note for consultation:

FSC will add to the revised <[FSC-GUI-30-006 Guidance for Demonstrating Ecosystem Services Impacts](#)> an indication about which ES impacts contribute to which sustainable development goal and/or global biodiversity framework target.

- c) updated quantitative values for outputs that are already included in the theory of change of the verified ES impact.

NOTE: After verification by the certification body, The Organization and the sponsor may use values for new outputs (i.e. not included in the theory of change of the verified impact) and updated values for outcome indicators in ES claims.

14.4 The Organization and/or the sponsor using an ES claim as part of a broader communication piece shall:

- a) clearly separate the ES claim from other promotional statements that are not verified under the FSC system; and
- b) avoid exaggeration, misuse and/or misrepresentation of, and/or false information in relation to the verified ES impact.

NOTE: The Organization and the sponsor making an ES claim are responsible for their own compliance with national consumer protection laws in those countries in which the ES claim will be communicated.

14.5 **Only for the performance approach.** A verified ES impact generated by following the performance approach may be used for making ES claims to:

- a) demonstrate progress toward net-zero, net-positive, or other quantifiable science-based or mitigation hierarchy aligned sustainability targets representing within value chain abatement; or
- b) demonstrate progress toward sustainability targets in extra-financial environmental social and governance (ESG) reporting or disclosure standards or frameworks; or

**Explanatory note for consultation:**

FSC will add to the revised <FSC-GUI-30-006 Guidance for Demonstrating Ecosystem Services Impacts> a list of relevant reporting and disclosure standards and frameworks.

- c) issue, or satisfy the requirements, of Green Bonds or Sustainability-Linked Bonds; or
- d) report on a company's ES footprint in reporting or disclosure standards or frameworks.

14.6 A verified ES impact generated by following the storytelling approach shall not be used for making ES claims for any of the cases described in Clause 14.5.

14.7 A verified ES impact shall not be used for compensation and neutralization beyond the value chain.

NOTE: A sponsor may use verified ES impacts for contribution towards a positive impact beyond its value chain.

**Explanatory note for consultation:**

The use of FSC verified ES impacts for compensation and neutralization beyond value chain will be explored and defined in phase 2 of the revision of this procedure.

## 15 Ecosystem services claims made by The Organization

15.1 The Organization may make an ES claim based on a verified ES impact as indicated in Section 144 and this Section.

15.2 The Organization shall obtain approval from its certification body prior to the use of an ES claim.

15.3 The Organization 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>.

15.4 The Organization may add an ES claim as additional information to the registries of external environmental assets, where these external environmental assets are issued from the same forest area as the verified ES impact.

NOTE: The Organization holding FSC FM/CoC certification may promote forest products with ES claims, see Section 16.

Table 2.2 Examples of impact statements within ES claims for The Organization (see clause 14.2.d and Figure 6)

Approach to demonstrate an ES impact	Possible impact statements within the ES claim of The Organization
<b>Storytelling</b>	<i>Organization ABC has improved forest carbon stocks between 2018 and 2023 in West Kalimantan (Indonesia).</i> POSSIBLE USE: Marketing
<b>Performance</b>	<i>Organization ABC in Durango (Mexico) has enhanced the purifying capacity of watersheds of the region by 5% from 2014 to 2020.</i> POSSIBLE USE: Sustainability Reporting
<b>Performance with demonstrated additionality</b>	<i>Biosphere Reserve ABC (Uganda) has improved its natural forest structure an additional 5% from 2018 to 2023.</i> POSSIBLE USE: Sustainability Reporting

## 16 Promoting forest products with an ES category

### Section 16 applies to CoC organizations and FSC promotional licence holders

16.1 A CoC organization and/or an FSC promotional licence holder may promote FSC 100% certified forest products sourced from an MU with a verified ES impact when the requirements in Section 13 are conformed with.

NOTE: This promotion is done by stating the ES category under which an ES impact was verified (see clause 16.2). e.g., ES1 biodiversity conservation, ES3 watershed services, etc.

16.2 Promotion of forest products with an ES category may be done on- and off-product, by using any of the following promotional statements:

- a) 'Only [material] from FSC®-certified forests with a verified positive impact on [name of ES category] have been used for this product'.
- b) 'This product comes from well-managed, FSC® certified forests with a verified positive impact on [name of ES category]'.

16.3 A CoC organization shall obtain approval from its certification body prior to promoting forest products with an ES category.

16.4 An FSC promotional licence holder shall obtain approval from its trademark service provider prior to promoting forest products with an ES category.

16.5 A CoC organization shall conform with all applicable requirements for the use of FSC trademarks in <FSC-STD-50-001 Requirements for use of the FSC® trademarks by certificate holders>.

16.6 An FSC promotional licence holder shall conform with all applicable requirements for the use of FSC trademarks in <FSC Trademark Use Guide for Promotional Licence Holders>.

## 17 Ecosystem Services claims made by a sponsor

- 17.1 A sponsor may make an ES claim related to a verified ES impact it has supported, as indicated in Section 14 and this Section.
- 17.2 In addition to the requirements presented in Clause 14.2.d, a sponsor may add to the impact statement of an ES claim:
- a) words to imply attribution of an ES impact only when The Organization has demonstrated the additionality of the verified ES impact (Clause 4.3);
- NOTE: See Table 3 for a possible statement in which a sponsor implies attribution (example 3).
- b) references to value chain contributions/investments (e.g., Scope 3 abatement/contributions) only when the sponsor can demonstrate that it sources materials from the MU of The Organization receiving the sponsorship;
  - c) the duration of the sponsorship.
- 17.3 A sponsor shall obtain approval from its FSC trademark service provider prior to publication and/or use of an ES claim.
- 17.4 A sponsor shall conform with all applicable requirements for use of the FSC trademarks in <FSC Trademark Use Guide for Promotional Licence Holders>.

Table 3.3 Examples of impact statements within ES claims for a sponsor (see clause 14.2.d and Figure 6)

Approach to demonstrate an ES impact	Possible impact statements within the ES claim of a sponsor
<b>Storytelling</b>	<i>Sponsor XYZ has contributed to maintaining native species diversity in the forests of Organization ABC in West Kalimantan (Indonesia) between 2018 and 2023.</i> POSSIBLE USE: Marketing
<b>Performance</b>	<i>By supporting Organization ABC in Ouessou (Republic of Congo), an important sourcing company for Sponsor XYZ, Sponsor XYZ has contributed to enhancing forest carbon stocks by 100.000 tC from 2014 to 2020.</i> POSSIBLE USE: Sustainability Reporting (within value chain abatement)
<b>Performance with demonstrated additionality</b>	<i>Sponsor XYZ investment in the Biosphere Reserve ABC (Guatemala) generated an improvement in natural forest structure from 2018 to 2023.</i> POSSIBLE USE: Sustainability Reporting (beyond value chain contribution)

## 18 Promoting validated impacts

### Section 18 applies to The Organization and the sponsor

- 18.1 The Organization may use the validated ES impacts to promote its plan (as referred to in Clause 9.2) and intended outcomes.
- 18.2 The sponsor of validated ES impacts may promote its support as a commitment to a future ES impact to be achieved by The Organization.

- 18.3 Promotional statements promoting validated ES Impacts shall include:
- a) FSC registered trademarks (as defined in <FSC-STD-50-001 Requirements for Use of the FSC Trademarks by Certificate Holders>);
  - b) the licence code of The Organization or the sponsor promoting the validated impacts;
  - c) a link to the specified FSC database with the information on the validated ES impact;
  - d) a sentence that includes:
    - the ES category (e.g., biodiversity conservation) or specific ES impact (e.g., conservation of species diversity);
    - the year of validation; and
    - the name of the forest or the MU of The Organization.
- 18.4 Promotional statements promoting validated ES Impacts may contain:
- a) any other elements that are included in the latest version of the ESR;
  - b) updated quantitative values for outputs that are already included in the theory of change of the validated ES impact.
- 18.5 The Organization shall submit promotional statements about validated ES impacts to its certification body for approval before public usage.
- 18.6 The sponsor shall submit promotional statements about validated ES impacts to its trademark service provider for approval before public usage.
- 18.7 The Organization and/or the sponsor promoting a validated ES impact as part of a broader communication piece shall:
- a) clearly separate the promotional statement of a validated ES impact from other promotional statements that are not validated under the FSC system; and
  - b) avoid misrepresentation of the validated ES impact.
- NOTE: The Organization and the sponsor promoting a validated ES impact are responsible for their own compliance with national consumer protection laws in those countries in which the validated ES impact will be communicated.
- 18.8 The Organization 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>.
- 18.9 The sponsor shall conform with all applicable requirements for use of the FSC trademarks in <FSC Trademark Use Guide for Promotional Licence Holders>.

Table 4.4 Examples of sentences in promotional statements based on the validation option

Actor	Possible sentences in promotional statements
<b>The Organization</b>	<i>Biosphere Reserve ABC (Uganda) is working towards improving its natural forest structure since 2014.</i>
<b>Sponsor</b>	<i>Since 2021, Sponsor XYZ is collaborating with Organization ABC in West Kalimantan (Indonesia) with the objective of maintaining native species diversity in their forests.</i>



## PART V: EVALUATION REQUIREMENTS

### Part V applies to the certification body.

Part V contains the requirements a certification body needs to conform with when evaluating The Organization that is implementing this procedure. Part V is structured following different aspects of the evaluation, which are further detailed in other FSC normative documents.

Unless specifically stated, all requirements in Part V apply to a certification body accredited for FSC FM. A few requirements will apply to a certification body accredited for FSC CoC.

The FSC Ecosystem Services procedure builds on existing requirements for certification bodies presented in <FSC-20-001 General Requirements for FSC Accredited Certification Bodies>, <FSC-STD-20-007 Forest Management Evaluations> and <FSC-STD-20-011 Chain of Custody Evaluations>.

If The Organization conforms with the <FSC-PRO-30-011 Continuous Improvement Procedure> (CIP), then the certification body evaluation requirements included in the CIP apply.

### 19 Frequency and timing of evaluations

19.1 The certification body shall conduct an on-site evaluation to assess conformity of The Organization with applicable requirements in this procedure at least once per certification cycle.

NOTE: The certification body may use the remote or on-site audit method to evaluate Clauses 19.3 and 19.4.

19.2 The certification body shall conduct an on-site evaluation to assess conformity of The Organization with Section 11 at least twice per certification cycle.

19.3 The certification body shall evaluate conformity of The Organization with the requirements in the clauses/sections specified below at least once per year within the period of validity of the ES impact:

- a) Clause 2.2, related to double claiming;
- b) **only for the performance approach**: Clauses 4.6 and 4.7, identifying whether an event has occurred that calls for the implementation of the risk management plan; and
- c) Section 11 and requirements applicable to The Organization in Section 122 when new sponsorships have been concluded based on verified or validated ES impacts.

19.4 In addition, the certification body shall carry out an evaluation in any of the following cases:

- a) to assess the correction of non-conformities identified in previous evaluations;
- b) to assess significant changes in part I of the ESR, which include:
  - i) the addition of a new ES impact;
  - ii) significant changes to the theory of change, e.g. a change in management practices;
  - iii) changes to the selected outcome indicator(s); or
  - iv) changes to the methodologies used to measure the outcome indicator(s);
- c) to assess a change of scope in the MU(s) for which the ES impact is demonstrated (e.g., in case the ES impact is expanded to other MUs);
- d) to assess complaints received related to the verified or validated ES impact;
- e) to assess the implementation of the risk management plan, when a disturbance event has happened that affected the verified/ validated ES impact.

- 19.5 The certification body should conduct the ES evaluation(s) in conjunction with the scheduled forest management evaluation(s).
- 19.6 In order to evaluate conformity of a CoC organization with Sections 13 and 16 the certification body shall apply the applicable requirements of <FSC-STD-20-011 Chain of Custody Evaluations>.

## 20 Preparation for evaluation

- 20.1 The certification body shall take into account the declared ecosystem services and the requirements in Clause 19.1 in:
- a) the stakeholder consultations conducted as per Clause 1.6 of <FSC-STD-20-007 Forest Management Evaluations>;
  - b) the audit planning; and
  - c) the sampling carried out as per Section 8 of <FSC-STD-20-007 Forest Management Evaluations>.
- 20.2 The justification for the selection of the audit method shall be included in the public summary report as defined in <FSC-STD-20-007 Forest Management Evaluations>.
- 20.3 At least one member of the audit team shall have demonstrated competence and skills to evaluate The Organization's conformity with this procedure and the declared ES impact(s).
- NOTE: This requirement builds on Annex 3 (Audit teams) of <FSC-STD-20-001 General requirements for FSC accredited certification bodies>.

## 21 Audit findings and decision making

- 21.1 Audit findings shall be evaluated in accordance with <FSC-STD-20-001 General Requirements for FSC Accredited Certification Bodies> where '(re)certification' is to be interpreted as the verification or validation of an ES impact.
- NOTE: In the context of this procedure, a requirement is considered to be at the clause level (e.g. 1.2, 5.6), which may include several sub-clauses.
- 21.2 The certification body shall make a decision on whether an ES impact proposed by The Organization can be verified or validated, based on whether The Organization conforms with applicable requirements specified in this procedure.
- 21.3 The certification body shall evaluate and make decisions on each proposed ES impact individually.
- 21.4 For each verified ES impact, the certification body shall:
- a) include the term 'ecosystem services' in the scope of the FSC FM or FM/CoC certification;
  - b) include the verified ES impact in the formal certification documentation (e.g. the certificate).
- 21.5 Non-conformities identified in relation to this procedure shall not affect the FSC FM or FM/CoC certification status.
- 21.6 A verified ES impact is valid for a period of five years from the date of verification, as long as The Organization maintains FSC FM or FSC FM/CoC certification.
- 21.7 A validated ES impact is valid for a period of five years from the date of validation, as long as The Organization maintains FSC FM, FSC FM/CoC or CFM certification.



21.8 When The Organization's FSC FM, FM/CoC or CFM certification is suspended, withdrawn or terminated, all verified and validated ES impacts and ES claims related to that certification shall be suspended or withdrawn within 30 days.

## 22 Reporting requirements

22.1 The certification body shall record any verified and/or validated ES impacts in the ESR's Summary page.

NOTE: Annex A specifies the minimum mandatory content of the ESR. It also specifies which content is to be completed by The Organization and which by the certification body.

22.2 The certification body shall fill in part IV of the ESR.

22.3 The certification body shall upload the ESR to the specified FSC database as soon as possible following the certification decision and latest within the following timelines:

- a) when the ecosystem services evaluation is combined with the main FSC FM or FM/CoC evaluation: 13 months from the closing meeting.
- b) when the ecosystem services evaluation is not combined with the main FSC FM or FM/CoC evaluation: 4 months from the closing meeting.

22.4 The certification body shall review and, if needed, revise and upload part III of the ESR to the specified FSC database at least once per calendar year.

## ANNEX A. Content of the ecosystem services report (ESR)

### **Annex A applies to The Organization and the certification body.**

All content in Annex A will be made publicly available in the specific FSC database, unless otherwise indicated.

#### **Explanatory note for consultation:**

FSC is currently designing a registry system that will make key information publicly available in a user-friendly way. The content of the ESR, as presented in Annex A, consists of all information that needs to be reported in relation to this procedure.

FSC will make the necessary adjustments so that The Organization and the certification body complete and send information to FSC only once.

### **ESR Summary page – To be filled in by the certification body**

- 1 Name of the certification body
- 2 Name of lead auditor
- 3 Contact email address
- 4 Date of approval of the verified and/or validated ES impacts
- 5 Name of The Organization
- 6 FM certification code
- 7 Name(s) of site(s) with ES impact(s)
- 8 ES impact(s)
- 9 For each ES impact:
  - a) whether it has been verified or validated;
  - b) area of site with ES impact;
  - c) date of expiry of verified or validated ES impact(s).

### **ESR part I: Ecosystem services impact demonstration – To be filled in by The Organization**

#### **Step 1: Declaration of the ecosystem service(s)**

- 10 For each MU, the ecosystem services for which an impact is proposed to be demonstrated.
- 11 Chosen approach to demonstrate an impact (i.e., storytelling or performance).
- 12 A description of the legal or customary right to receive payments for demonstrating positive impacts on the declared ecosystem service(s).

#### **Step 2: Description of the ecosystem service(s)**

- 13 Current condition of the ecosystem service(s).
- 14 Past condition of the ecosystem service(s).
- 15 Areas within and outside of the MU that contribute to the declared ecosystem service(s).
- 16 Threats to the ecosystem service(s), both induced by human activity and of natural origin within and outside of the MU.
- 17 The direct beneficiaries of the ecosystem service(s).
- 18 A summary of culturally appropriate engagement with Indigenous Peoples, traditional peoples, community forests and local communities related to the declared ecosystem service(s).

### Step 3: Development of a theory of change linking management activities to impacts

- 19 Proposed impact(s) from Annex B.
- 20 Theory of change, including management activities, outputs, outcomes and impact as well as clear links between them.
- 21 Identified actions to prevent and mitigate negative impacts of management activities contributing to the ES impact on other environmental values and on affected communities, and level of implementation for each.
- 22 **Only for the performance approach** Link to the publicly available risk management plan to mitigate the (potential) negative effect(s) on each proposed ES impact as a result of accidental activities.  
NOTE: Certificate holders managing SLIMF and community forests are not required to have a publicly available risk management plan
- 23 A description of the results of the legal and financial additionality test.

### Step 4: Selection of outcome indicators

- 24 Selected outcome indicator(s) according to the requirements provided in column 1 'Type of outcome indicator required' in Annex B.

### Step 5: Choosing methodologies

- 25 Chosen methodology.
- 26 For any methodology not included in the FSC Ecosystem Services Guidance, a justification of the chosen methodology/ies used to measure the values of the selected outcome indicator(s), including how it is:
- relevant to the local context and the outcome indicator(s) to be measured;
  - based on best available information (e.g., there are scientific publications that support the use of the methodology, it has been endorsed by experts or by traditional knowledge);
  - objective and replicable, i.e., it yields similar results when applied by different observers in the same site under similar conditions.
- 27 In forest management groups, when different methodologies are used by different group members, a justification of the reasons for this.
- 28 A description of the collection and analysis of data, including:
- description of the methodology that was used;
  - the data sources that were used (e.g., literature, interviews, field measurements, modelling, etc.);
  - sampling methods, including frequency and/or intensity;
  - any equipment used to measure the outcome indicator(s);
  - a summary of any data analyses performed.

### Step 6: Measurement of the value of outcome indicator(s)

- 29 A measurement of the outcome indicator value based on requirements presented in column 3 'Measurement required' in impact tables in Annex B for each outcome indicator.
- 30 **Only for the performance approach.** The age of primary data used for measuring the present value of each outcome indicator and justification if the data is older than five years.
- 31 A measurement of the baseline value for each outcome indicator, see requirements presented in column 4 'Baseline requirement(s)' in impact tables in Annex B.

- 32 If the data used to measure the baseline value is older than 10 years, a justification of the applicability of the data.
- 33 All previous measurements of the outcome indicator.
- 34 Only for ES2 carbon sequestration and storage: the carbon pools included in the measurement of the present value and the baseline value.
- 35 Only for ES2 carbon sequestration and storage: justification that carbon pools excluded from measurement are not lower for the present value than for the baseline value.
- 36 **Only for the performance approach.** Identified sources of uncertainty and explanation how they are mitigated.
- 37 **Only for the performance approach.** A description of how The Organization ensures measured values are presented conservatively by providing:
- a) the uncertainty range based on a specified confidence interval; and
  - b) a justification of how the reported values do not overestimate the result(s) of the comparison between the present value and the baseline value.

### Step 7: Statements of results

- 38 A comparison of the present value of each outcome indicator with the baseline value(s) specified for that outcome indicator.
- 39 Evidence that shows conformity with the requirements presented in the column 'Results required' in impact tables of Annex B.

### ESR part II: Additional information on The Organization and the ES project – To be filled in by The Organization

- 40 Contact information: address, phone, email, contact person.
- 41 Validity/ expiry date of FSC FM certificate.
- 42 Individual certificate, group certificate.
- 43 Small forest, community forest, low intensity managed forest.
- 44 Natural forest, plantation forest, hybrid.
- 45 Forest biome: boreal, temperate, subtropical, tropical.
- 46 Country/ies where ES Impacts have been verified or validated.
- 47 Region(s) where ES Impacts have been verified or validated.
- 48 The boundaries of the ES project(s) through shapefiles or, if no shapefiles are available, the coordinates: latitude of site(s) and longitude of site(s). \*
- NOTE: The Organization indicates whether this information will be publicly disclosed in specified FSC database or not (only accessible to the certification body and FSC)
- 49 A brief ES project description(s) for the specified FSC database.
- 50 For any project related to the ecosystem services impact to be verified, that is registered or seeking registration under an external framework or standard:
- 51 External Project registration number.
- a) project area (geographical location and area).
  - b) ecosystem service.
  - c) type of project (e.g. afforestation, reforestation and revegetation / improved forest management / reduced emissions from deforestation or forest degradation, biodiversity restoration or conservation, water quality improvement).

d) link to external registry.

**ESR part III: Sponsorship information – To be filled in by The Organization**

- 52 Name of the sponsor.
- 53 Website of sponsor.
- 54 Contact information: address, phone, email, contact person.\*
- 55 Name of The Organization.
- 56 FM certificate code.
- 57 Validated and/or verified ecosystem services impact(s) sponsored.
- 58 Share of the ES impact sponsored (%).\*
- 59 Year of sponsorship.\*
- 60 Duration of sponsorship.\*

\* Not publicly displayed in specified FSC database (only accessible to certification body and FSC trademark service providers)

**ESR part IV: Audit information – To be filled in by the certification body accredited for FSC FM**

- 61 Scope of evaluation (select sections of the procedure included in the evaluation).
- 62 Audit method.
- 63 Justification for the selection of the audit method.
- 64 Dates of evaluation.
- 65 Summary of findings.
- 66 Identified non-conformities and observations.

## ANNEX B. IMPACTS, INDICATORS AND MEASUREMENTS

### Annex B applies to The Organization

Annex B contains additional requirements to conform with Part II of this procedure, including what needs to be measured to demonstrate an ES impact, what needs to be the result for an ES impact to be verified and a few additional safeguards for some ES categories. There is one table for each ES impact, with each ES category identified by a different colour. The Organization can choose which ES impact(s) to demonstrate (one or more). Each ES impact is identified by a code and a title, e.g. ES1.1: Enhancement of natural forest cover (see the ES impact overview table below).

Every impact table contains five columns and needs to be read from left to right.

The first column contains the outcome indicator types that need to be measured to demonstrate the ES impact. Attention must be paid to 'OR', 'AND', and 'AND OPTIONALLY' between outcome indicator types that need to be measured.

The second column includes examples of outcome indicators from which The Organization may select one or more, as required by the outcome indicator type, or propose alternative outcome indicators (see Clause 5.3).

The third column stipulates the required measurement.

The fourth column specifies the required baseline, where attention needs to be paid to 'or', 'and', and 'and optionally'.

At last, the fifth column lists the required result for an ES impact to be verified.

<b>ES1: Biodiversity conservation</b>	<b>ES2: Carbon sequestration &amp; storage</b>	<b>ES3: Watershed services</b>	<b>ES4: Soil conservation</b>	<b>ES5: Recreational services</b>	<b>ES6: Cultural practices and values</b>	<b>ES7: Air quality</b>
<b>ES1.1:</b> Enhancement of natural forest cover	<b>ES2.1:</b> Enhancement of forest carbon stocks through afforestation, reforestation and/or restoration	<b>ES3.1:</b> Maintenance of water quality	<b>ES4.1:</b> Maintenance of soil condition	<b>ES5.1:</b> Maintenance of social-ecological benefits from forest recreation and/or tourism	<b>ES6.1:</b> Maintenance of cultural values and services	<b>ES7.1:</b> Maintenance of air quality
<b>ES1.2:</b> Maintenance of Intact Forest Landscapes	<b>ES2.2:</b> Maintenance of forest carbon stocks through responsible forest management	<b>ES3.2:</b> Enhancement of water quality	<b>ES4.2:</b> Enhancement of soil condition	<b>ES5.2:</b> Enhancement of social-ecological benefits from forest recreation and/or tourism.	<b>ES6.2:</b> Enhancement of cultural values and services	<b>ES7.2:</b> Enhancement of air quality
<b>ES1.3:</b> Maintenance of an ecologically sufficient conservation area network	<b>ES2.3:</b> Enhancement of forest carbon stocks through responsible forest management	<b>ES3.3:</b> Maintenance of the capacity of watersheds to purify and regulate water flow	<b>ES4.3:</b> Maintenance of soil stability and protection against soil erosion.	<b>ES5.3:</b> Maintenance of populations of species of interest for nature-based tourism	<b>ES 6.3:</b> Maintenance of culturally valued populations or species	
<b>ES1.4:</b> Enhancement of an ecologically sufficient conservation area network	<b>ES2.4:</b> Maintenance of forest carbon stocks through forest conservation or protection	<b>ES3.4:</b> Enhancement of the capacity of watersheds to purify and regulate water flow	<b>ES4.4:</b> Enhancement of soil stability and protection against soil erosion.	<b>ES5.4:</b> Enhancement of populations of species of interest for nature-based tourism	<b>ES6.4:</b> Enhancement of culturally valued populations or species	
<b>ES1.5:</b> Maintenance of natural forest structure	<b>ES2.5:</b> Enhancement of forest carbon stocks through forest conservation or protection					
<b>ES1.6:</b> Enhancement of natural forest structure						
<b>ES1.7:</b> Maintenance of species diversity						
<b>ES1.8:</b> Enhancement of species diversity						
<b>ES1.9:</b> Maintenance of functional biodiversity						
<b>ES1.10:</b> Enhancement of functional biodiversity						
<b>ES1.11:</b> Maintenance of rare, endemic, threatened or endangered habitats or ecosystems						
<b>ES1.12:</b> Enhancement of rare, endemic, threatened or endangered habitats or ecosystems						



## 23 ES1: Biodiversity conservation

### Impact ES1.1: Enhancement of natural forest cover

23.1 Following the start of implementation of management afforestation and reforestation activities to restore natural forest cover, the Organization shall select:

- a) at least one outcome indicator to measure the extent of natural forest cover from reforestation/restoration activities (1); and
- b) at least one outcome indicator to measure the quality of forest cover from reforestation/restoration activities (2).

1. Type of outcome indicator required	2. Examples of outcome indicators (select at least one or select an alternative based on evidence)	3. Measurement required	4. Baseline requirement(s) (compare column 3 to this)	5. Required result maintenance
1. Extent of natural forest cover from reforestation/restoration activities	<ul style="list-style-type: none"> <li>• Area of natural forest cover resulting from afforestation/ reforestation</li> <li>• Restored forest area as a proportion of total forest area</li> </ul>	Present value of outcome indicator	At least one previous measurement	Condition is improving
<b>AND</b>				
2. Quality of natural forest cover from reforestation/restoration activities	<ul style="list-style-type: none"> <li>• Forest density</li> <li>• Survival rate of planted native species</li> <li>• Variety of plant species composition</li> <li>• Diversity of forest structure</li> </ul>	Present value of outcome indicator	At least one previous measurement	Condition is improving
			<b>OR</b> A description of the natural forest condition	Condition is improving towards natural condition

**Impact ES1.2: Maintenance of Intact Forest Landscapes**

23.2 The Organization shall select at least one outcome indicator to measure the extent of Intact Forest Landscapes (IFL) in the MU.

1. Type of outcome indicator required	2. Examples of outcome indicators (select at least one or select an alternative based on evidence)	3. Measurement required	4. Baseline requirement(s) (compare column 3 to this)	5. Required result
1. Extent of intact forest landscapes in 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

**Impact ES1.3: Maintenance of an ecologically sufficient conservation area network**

23.3 The Organization shall select:

- a) at least one outcome indicator to measure the connectivity of the conservation areas network (1); and
- b) at least one outcome indicator to measure the habitat quality of the conservation areas network (2).

1. Type of outcome indicator required	2. Examples of outcome indicators (select at least one or select an alternative based on evidence)	3. Measurement required	4. Baseline requirement(s) (compare column 3 to this)	5. Required result
1. Connectivity of the conservation areas network	<ul style="list-style-type: none"> <li>• Connectivity of the conservation areas network</li> <li>• Connectivity to conservation areas outside the management unit</li> <li>• Connectivity to natural habitats outside the conservation areas network</li> <li>• Size of ecological corridor</li> </ul>	Present value of outcome indicator	At least one previous value of outcome indicator	Connectivity of the conservation areas network is stable
<b>AND</b>				
2. Habitat quality of the conservation areas network	<ul style="list-style-type: none"> <li>• Area of the conservation area network within and outside the management unit (including representative sample</li> </ul>	Present value of outcome indicator	At least one previous value of outcome indicator	Habitat quality of the conservation area network is stable

	<p>areas, conservation zones, protection areas, connectivity areas, and high conservation value areas)</p> <ul style="list-style-type: none"> <li>• Area with high conservation value (HCV)</li> <li>• Proportion of HCV area within the conservation area network</li> <li>• Area of habitats of conservation importance</li> <li>• Area of suitable habitats for species with conservation value</li> <li>• Area of large landscape level ecosystems and mosaics (HCV2)</li> </ul>		
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**Impact ES1.4: Enhancement of an ecologically sufficient conservation area network**

23.4 The same as per Impact ES1.3 but the required result is 'Connectivity is improving' AND 'Habitat quality is stable or improving'.

**Impact ES1.5: Maintenance of natural forest structure**

23.5 The Organization shall select at least one outcome indicator to measure forest structure.

1. Type of outcome indicator required	2. Examples of outcome indicators (select at least one or select an alternative based on evidence)	3. Measurement required	4. Baseline requirement(s) (compare column 3 to this)	5. Required result
1. Forest structure	<ul style="list-style-type: none"> <li>• Forest age class</li> <li>• Forest ecosystem structure</li> <li>• Forest structural condition index</li> <li>• Forest vertical and/or horizontal structure</li> <li>• Amount of standing and fallen deadwood and/or other important natural microhabitats</li> </ul>	Present value of outcome indicator	At least one previous value	Condition is stable

**Impact ES1.6: Enhancement of natural forest structure**

23.6 The same as per Impact ES1.5 but the required result is 'Condition is improving'.

**Impact ES1.7: Maintenance of native species diversity**

23.7 The Organization shall select:

- 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 or endemic or 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. Measurement required	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	Condition is stable
			<b>AND</b>	
<b>OR</b>				
2. Abundance or viability of focal, endemic or rare, threatened and/or endangered species	<ul style="list-style-type: none"> <li>• Abundance of selected species</li> <li>• Availability of selected species for sustainable traditional use (e.g. medicinal plants)</li> </ul>	Present value of outcome indicator	At least one previous measurement OR minimum viable population for the species	Condition is stable OR abundance equals the minimum viable population
<b>AND</b>				
3. Habitat availability within the management unit for focal, endemic, or rare, threatened and/or endangered 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</li> </ul>	Present value of outcome indicator	At least one previous measurement	Condition is stable

**Impact ES1.8: Enhancement of species diversity**

23.8 The same as per Impact ES1.7 but the required result is ‘Condition is improving’ and/or ‘Present value is similar to or exceeding the value of reference area or from the description of natural condition’ and/or ‘abundance equals or exceeds the minimum viable population’.

**Impact ES1.9: Maintenance of functional biodiversity**

23.9 The Organization shall select:

- a) at least one outcome indicator to measure ecological function (1); or
- b) at least one outcome indicator to measure functional biodiversity (2); and
- c) at least one outcome indicator to measure the habitat availability within the management unit for functional biodiversity (3).

1. Type of outcome indicator required	2. Examples of outcome indicators (select at least one or select an alternative based on evidence)	3. Measurement required	4. Baseline requirement(s) (compare column 3 to this)	5. Required result
1. Ecological function	<ul style="list-style-type: none"> <li>• Pollination rates</li> <li>• Seed dispersal</li> <li>• Pest control</li> <li>• Gross or net primary production</li> <li>• Population dynamics</li> </ul>	Present value of outcome indicator	At least one previous measurement	Condition is stable
<b>OR</b>				
2. Functional biodiversity	<ul style="list-style-type: none"> <li>• Specifies richness of native pollinators</li> <li>• Abundance of natural enemies (e.g. bats) that limit pests</li> <li>• Variety of functional species groups</li> <li>• Diversity of morphological species traits</li> <li>• Diversity of soil microbiome</li> </ul>	Present value of outcome indicator	At least one previous measurement	Condition is stable
<b>AND</b>				
3. Habitat availability within the management unit for functional biodiversity	<ul style="list-style-type: none"> <li>• Evidence of roosts and shelters in use by functional species</li> <li>• Area of available habitat for functional biodiversity species</li> <li>• Suitability of habitat for functional biodiversity</li> </ul>	Present value of outcome indicator	At least one previous measurement	Condition is stable

	<ul style="list-style-type: none"> <li>• Availability of standing and fallen deadwood and/or other important natural microhabitats</li> </ul>			
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**Impact ES1.10: Enhancement of functional biodiversity**

23.10 The same as per Impact ES1.9 but the required result is 'Condition is improving'.

**Impact ES1.11: Maintenance of rare, endemic, threatened or endangered habitats or ecosystems**

23.11 The Organization shall select:

- a) at least one outcome indicator to measure the extent of rare, endemic or threatened or endangered habitats or ecosystem (1); and
- b) at least one outcome indicator to measure the condition of rare, endemic or threatened or endangered habitats or ecosystem (2).

1. Type of outcome indicator required	2. Examples of outcome indicators (select at least one or select an alternative based on evidence)	3. Measurement required	4. Baseline requirement(s) (compare column 3 to this)	5. Required result
1. Extent of rare, endemic, threatened or endangered habitats or ecosystems	<ul style="list-style-type: none"> <li>• Area of endemic habitats or ecosystems</li> <li>• Area of ecosystems that are threatened or endangered</li> <li>• Area of ecosystems or habitats that are classified as threatened in national or international systems</li> <li>• Area of priority habitats and ecosystems for conservation at the global, regional, national, and/or local levels</li> </ul>	Present value of outcome indicator	At least one previous measurement	Condition is stable
<b>AND</b>				
2. Condition of rare, endemic, threatened or endangered habitats or ecosystem	<ul style="list-style-type: none"> <li>• Ecological Integrity Index</li> <li>• Proportion of forest intactness areas</li> <li>• Disturbance level</li> </ul>	Present value of outcome indicator	At least one previous measurement	Condition is stable
<b>OR</b>				

	<ul style="list-style-type: none"> <li>• Presence of indicator species for good habitat/ecosystem quality</li> <li>• Proportion of degraded habitats in relation to total</li> </ul>		A value from a reference area OR, based on best available information, from a description of a natural condition	Present value is similar to the value of a reference area OR to the description of a natural condition
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**Impact ES1.12: Enhancement of rare, endemic or threatened habitats or ecosystems**

23.12 The same as per Impact ES1.11 but the required result is 'Condition is improving'.

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## 24 ES2: Carbon sequestration and storage

### General requirements for impacts related to ES2.

24.1 The Organization shall specify which carbon pools have been included in the measurement of the present value and the baseline value.

NOTE 1: forest carbon pools are above ground biomass, below ground biomass, deadwood (standing and lying), litter, and soil organic matter.

NOTE 2: it is important to include the same carbon pools in the present value and the baseline value. Under no circumstances can more carbon pools be included in the present value than in the baseline value.

24.2 The Organization shall justify that carbon pools excluded from measurement are not lower for the present value than for the baseline value.

### Impact ES2.1 Enhancement of forest carbon stocks through afforestation, reforestation and/or restoration

24.3 The Organization shall also demonstrate impact ES1.1 **Enhancement of natural forest cover**, conforming with Clause 23.1.

24.4 The Organization shall select one outcome indicator to measure forest 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. Measurement required	4. Baseline requirement(s) (compare column 3 to this)	5. Required result
Forest carbon stocks	<ul style="list-style-type: none"> <li>Estimated carbon stocks across the entire management unit</li> </ul>	Present value of outcome indicator	At least one previous measurement	Forest carbon stocks in the management unit are the higher than previous measurement(s)

**Impact ES2.2 Maintenance of forest carbon stocks through responsible forest management**

24.5 The Organization shall select:

- a) at least one outcome indicator to measure forest carbon stocks (1); and
- b) at least one outcome indicator to measure carbon emissions (2).

1. Type of outcome indicator required	2. Examples of outcome indicators (select at least one or select an alternative based on evidence)	3. Measurement required	4. Baseline requirement(s) (compare column 3 to this)	5. Required result
1. Forest carbon stocks	<ul style="list-style-type: none"> <li>• Estimated carbon stocks across the entire management unit</li> </ul>	Present value of outcome indicator	At least one previous measurement	Forest carbon stocks in the management unit are the higher as previous measurement(s)
			<p style="text-align: center;"><b>AND OPTIONALLY</b></p> Projected carbon stocks in the management unit over the entire logging cycle	Forest carbon stocks in the management unit are the same as projected carbon stocks for the year of measurement of the present value
<b>AND</b>				
2. Carbon emissions	<ul style="list-style-type: none"> <li>• Carbon emissions related to forestry operations</li> </ul>	Present value of outcome indicator	Reference value <b>OR</b> Historical reference level of emissions related to forestry operations in the management unit.	Emissions from forestry operations are similar to reference value or historical reference level of emissions related to forestry operations in the management unit.

**Impact ES2.3: Enhancement of forest carbon stocks through responsible forest management**

24.6 The same as for ES2.2, except required results are "Forest carbon stocks in the management unit are higher than previous measurement", "Forest carbon stocks in the management unit are higher than projected carbon stocks for the year of measurement of the present value" and "Emissions

from forestry operations are lower than the reference value or the historical reference level of emissions related to forestry operations in the management unit".

**Impact ES2.4 Maintenance of forest carbon stocks through forest conservation or protection**

24.7 The Organization shall select:

- a) at least one outcome indicator to measure forest carbon stocks (1); and
- b) at least one outcome indicator to measure carbon emissions (2).

1. Type of outcome indicator required	2. Examples of outcome indicators (select at least one or select an alternative based on evidence)	3. Measurement required	4. Baseline requirement(s) (compare column 3 to this)	5. Required result
1. Forest carbon stocks	<ul style="list-style-type: none"> <li>• Estimated carbon stocks across the entire management unit</li> </ul>	Present value of outcome indicator	At least one previous measurement	Forest carbon stockson management unit are the higher than previous measurement(s)
<b>AND</b>				
2. Carbon emissions	<ul style="list-style-type: none"> <li>• Carbon emissions related to forestry operations</li> </ul>	Present value of outcome indicator	Reference value <b>OR</b> Historical reference level of emissions related to forestry operations in the management unit.	Emissions from forestry operations are similar to reference value or historical reference level of emissions related to forestry operations in the management unit.

**Impact ES2.5: Enhancement of forest carbon stocks through forest conservation or protection**

24.8 The same as for ES2.4, except required results are "Forest carbon stocks in the management unit are higher than previous measurement", "Forest carbon stocks in the management unit are higher than projected carbon stocks for the year of measurement of the present value" and "Emissions from forestry operations are lower than the reference value or the historical reference level of emissions related to forestry operations in the management unit".

## 25 ES3: Watershed services

### General requirements for impacts related to ES3.

25.1 The Organization shall conduct an assessment that identifies areas of water stress and water scarcity.

### Impact ES3.1: Maintenance of water quality

25.2 The Organization shall select at least one outcome indicator to measure water quality.

NOTE: In the case of water quality measurements, it is particularly important that the sampling methods have sufficient frequency and spatial coverage to give an accurate reflection of status and trends.

1. Type of outcome indicator required	2. Examples of outcome indicators (select at least one or select an alternative based on evidence)	3. Measurement required	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, fish)</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>• Organic pollution: biochemical oxygen demand (BOD) and/or chemical oxygen demand (COD)</li> <li>• Level of metal contamination (e.g. mercury, arsenic, cadmium, lead)</li> </ul>	Present value of outcome indicator	<p>A relevant standard for the established uses of water</p> <p>NOTE: For example, the WHO Guidelines for drinking-water quality (2022) or the WHO Guidelines on recreational water quality: Volume 1 Coastal and fresh waters (2021).</p>	Present water quality meets relevant standards

**Impact ES3.2: Enhancement of water quality**

25.3 The same as per Impact ES3.1 but the required result is 'Water quality is showing progress towards or exceeding the relevant standard.'

**Impact ES3.3: Maintenance of the capacity of watersheds to purify and regulate water flow**

25.4 The Organization shall select:

- a) at least one outcome indicator to measure forest cover and density (1); and
- b) at least one outcome indicator to measure watershed condition (2); or
- c) at least one outcome indicator to measure waterflow and groundwater retention (3).

1. Type of outcome indicator required	2. Examples of outcome indicators (select at least one or select an alternative based on evidence)	3. Measurement required	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 therelevant watershed</li> <li>• Forest density</li> <li>• Proportion of forest that is degraded over total forest area</li> </ul>	Present value of outcome indicator	At least one previous measurement	Condition is stable
<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 forest that is degraded over total forest area</li> <li>• Percentage of waterbody shoreline with forest cover</li> <li>• Percentage of undisturbed water sources</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 previous measurement AND to the reference area OR the description; similarity is stable
<b>OR</b>				
3. Waterflow and groundwater retention	<ul style="list-style-type: none"> <li>• Volume of infiltration and groundwater recharge</li> <li>• Volume of runoff avoided or reduced</li> </ul>	Present value of outcome indicator	At least one previous measurement	Condition is stable

	• Level of flood protection			
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**Impact ES3.4: Enhancement of the capacity of watersheds to purify and regulate water flow**

25.5 The same as per Impact ES3.3 but the required result is at least (2) and/or (3) 'Condition is improving.'

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## 26 ES4: Soil conservation

### General requirements for impacts related to ES4.

26.1 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.

### Impact ES4.1: Maintenance of soil condition

26.2 The Organization shall:

- a) select at least one outcome indicator to measure soil properties and quality (1); and
- b) at least one outcome indicator to measure soil condition (2).

1. Type of outcome indicator required	2. Examples of outcome indicators (select at least one or select an alternative based on evidence)	3. Measurement required	4. Baseline requirement(s) (compare column 3 to this)	5. Required result
1. Soil properties and quality	<ul style="list-style-type: none"> <li>• Soil depth</li> <li>• Soil (aggregate) stability</li> <li>• Thickness of layer of soil organic matter</li> <li>• Organic matter content (%)</li> <li>• Soil pH</li> <li>• Nutrient (e.g. nitrogen, phosphorous, potassium) content of soil</li> <li>• Salt concentration in the soil</li> <li>• Soil humidity/ moisture</li> <li>• Soil macro-fauna abundance</li> </ul>	Present value of outcome indicator	At least one previous measurement AND relevant standard for soil properties and quality	Present soil properties and quality is similar to past soil properties and quality AND meets relevant standard
AND				



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>• Proportion of forest that is degraded over total forest area</li> <li>• Percentage of damaged soil</li> <li>• Degree of soil compaction in operated areas (roads and harvest areas)</li> <li>• Water infiltration rate</li> <li>• Water runoff</li> <li>• Incidence of landslides</li> <li>• Productivity (forest and agricultural) per unit area</li> </ul>	Present value of outcome indicator	At least one previous measurement	Soil condition is stable
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**Impact ES4.2: Enhancement of soil condition**

26.3 The same as per Impact ES4.1 but the required result for at least (2) is ‘Soil condition is improving.’

**Impact ES4.3: Maintenance of soil stability and protection against soil erosion**

26.4 The Organization shall:

- a) select at least one outcome indicator to measure forest cover on vulnerable or high- risk areas (1); and optionally
- b) at least one outcome indicator to measure successful reforestation/ restoration activities (2); and
- c) at least one outcome indicator to measure soil erosion (3).

1. Type of outcome indicator required	2. Examples of outcome indicators (select at least one or select an alternative based on evidence)	3. Measurement required	4. Baseline requirement(s) (compare column 3 to this)	5. Required result
1. Forest cover on vulnerable or high-risk areas	<ul style="list-style-type: none"> <li>Protective forest cover for wetlands and/or coastal areas</li> </ul>	Present value of outcome indicator	At least one previous measurement	Condition is stable
<b>AND OPTIONALLY</b>				
2. Successful reforestation/ restoration activities	<ul style="list-style-type: none"> <li>Area of natural forest cover resulting from afforestation/ reforestation</li> <li>Restored forest area as a proportion of total forest area</li> </ul>	Present value of outcome indicator	Zero activity	Condition is stable
<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> <li>Time spent on removal of sediment</li> <li>Costs of removal of sediment</li> <li>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>	Present value of outcome indicator	At least one previous measurement	Condition is stable

**Impact ES4.4: Enhancement of soil stability and protection against erosion**

26.5 The same as per Impact ES4.3 but the required result for at least (2) is ‘Condition is improving.’

## 27 ES5: Recreational services

### General requirements for impacts related to ES5.

27.1 The Organization shall implement practices to protect the health and safety of the people engaged in the recreational or touristic activities.

27.2 The Organization shall implement practices to protect wildlife from any potential negative consequences of recreational or touristic activities.

### Impact ES5.1: Maintenance of social-ecological benefits from forest recreation and/or tourism

27.3 The Organization shall:

- a) select at least one outcome indicator to measure the extent of areas protected and used for nature-based recreation (1); and
- b) at least one outcome indicator to measure the facilities and services for visitors (2); or
- c) at least one outcome indicator to measure the visitor experience (3); and optionally
- d) at least one outcome indicator to measure livelihood improvement for local communities from nature-based tourism (4).

1. Type of outcome indicator required	2. Examples of outcome indicators (select at least one or select an alternative based on evidence)	3. Measurement required	4. Baseline requirement(s) (compare column 3 to this)	5. Required result
1. Extent of areas protected and used for nature-based recreation	<ul style="list-style-type: none"> <li>• Area protected and used for nature-based recreation (e.g. forest bathing)</li> <li>• Proportion of important sites for terrestrial and freshwater biodiversity that are covered by protected areas and used as recreational, by ecosystem type</li> <li>• Coverage by protected areas of important sites for biodiversity conservation used for tourism visitation</li> </ul>	Present value of outcome indicator	At least one previous measurement	Condition is stable
<b>AND</b>				
2. Facilities and services for visitors	<ul style="list-style-type: none"> <li>• Km of hiking trails with adequate accessibility</li> <li>• Coverage of interpretation panels</li> <li>• Sheltering/resting facilities for visitors</li> <li>• Adequacy of waste management processes</li> </ul>	Present value of outcome indicator	At least one previous measurement	Condition is stable

	<ul style="list-style-type: none"> <li>Trail signage and surface markings</li> </ul>			
<b>OR</b>				
3. Visitor experience	<ul style="list-style-type: none"> <li>Level of visitor satisfaction, feedback or reactions</li> <li>Number of recurring visits per recreational experience</li> </ul>	Present value of outcome indicator	At least one previous measurement	Condition is stable
<b>AND OPTIONALLY</b>				
4. Livelihood improvement for local communities from nature-based tourism	<ul style="list-style-type: none"> <li>Level of wellbeing of local communities (considering factors like health, education, income, housing infrastructure, etc.)</li> <li>Number of new employments generated by recreational activities</li> <li>Level of income generated by recreational activities</li> <li>Improvement of healthcare and food security generated by recreational activities</li> </ul>	Present value of outcome indicator	At least one previous measurement	Condition is stable

**Impact ES5.2: Enhancement of social-ecological benefits from forest recreation and/or tourism**

27.4 The same as per Impact ES5.1 but the required result for at least (1) or (2) is ‘Condition is improving’.

**Impact ES5.3: Maintenance of populations of species of interest for nature-based tourism**

27.5 The Organization shall:

- a) select at least one outcome indicator to measure, for selected species of interest, indicators of population abundance (1); and
- b) select at least one outcome indicator to evidence that the habitat is in suitable condition (2).

1. Type of outcome indicator required	2. Examples of outcome indicators (select at least one or select an alternative based on evidence)	3. Measurement required	4. Baseline requirement(s) (compare column 3 to this)	5. Required result
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1. For selected species of interest, indicators of population abundance	<ul style="list-style-type: none"> <li>Abundance of selected species of recreational interest</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
<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

**Impact ES5.4: Enhancement of populations of species of interest for nature-based tourism**

27.6 The same as per Impact ES5.3 but the required result for the outcome indicators is that at least one of the outcome indicators has a result of 'Condition is improving', while the other outcome indicator may have a result of 'Condition is stable'.

## 28 ES6: Cultural practices and values

### Explanatory note for consultation:

In the revision of <FSC-GUI-30-006 Guidance for Demonstrating Ecosystem Services Impacts>, an introduction will be added of cultural practices and values with suggested wording as follows.

Indigenous Peoples and traditional peoples oftentimes have a strong connection between the forest and/or landscape of their territory/ies and their culture and identity. In this sense, the forest provides the space for maintaining and enhancing these cultural practices and values. For ES impacts on cultural practices and values, it is particularly important that FPIC processes as referred to in Principle 3 and 4 of <FSC-STD-01-001 FSC Principles and Criteria for Forest Stewardship> are fully implemented.

### General requirements for impacts related to ES6

- 28.1 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 enable equal participation.
- 28.2 If the forest is owned by Indigenous Peoples and/or traditional peoples and managed by an outside organization, The Organization:
- a) Shall involve Indigenous Peoples and/or traditional peoples in the development of any measure on cultural practices and values, ensuring their implementation and verification are designed by, facilitated by and adapted to the activities that Indigenous Peoples and traditional peoples perform; and that verification methods may be adapted, with the Indigenous Peoples and/or traditional peoples, to be culturally appropriate and less complex;
  - b) Should include Indigenous Peoples and/or traditional peoples in the identification and measurement of the outcome indicators to demonstrate that their cultural services and practices are enduring and strengthening over time;
  - c) Shall ensure that the Indigenous Peoples and/or traditional peoples will be the owners and the beneficiaries of the verified ecosystem services impacts and will retain the intellectual property rights.

### Impact ES6.1: Maintenance of cultural and ancestral knowledge, practices and language

28.3 The Organization shall:

- a) select at least one outcome indicator to measure the extent of areas or sites in the forest that are of importance for cultural practices that are protected (1); and
- b) select at least one outcome indicator to assess the socio-cultural and environmental benefits resulting from forest-based activities (2).

1. Type of outcome indicator required	2. Examples of outcome indicators (select at least one or select an alternative based on evidence)	3. Measurement required	4. Baseline requirement(s) (compare column 3 to this)	5. Required result
1. Extent of areas or sites in the forest that are of importance for cultural practices that are protected	<ul style="list-style-type: none"> <li>• Indigenous land protected or area protected based on evidence as a result of cultural activities, cultural heritage, identity or sense-of-belonging</li> <li>• Sacred sites or sites nationally designated or recognized as of high cultural value.</li> <li>• Extent of sites of special intellectual, scientific, archeological or used for educational activities</li> <li>• Sites used for cultural awareness, cultural exchange, or of cultural and spiritual importance that are protected and accessible for people</li> </ul>	Present value of outcome indicator	At least one previous measurement	Condition is stable
<b>AND</b>				
2. Socio-cultural and environmental benefits resulting from forest-based activities	<ul style="list-style-type: none"> <li>• Educational, training, capacity building or learning activities and materials developed to reveal cultural and historic significance of protected areas, and people engaged</li> <li>• Events used for high spiritual, intergenerational, traditional or bequest significance conducted in the areas (e.g. storytelling, folklore, dance, songs or art ceremonies and initiatives)</li> <li>• Transference of Indigenous or traditional knowledge and languages intergenerationally</li> <li>• Activities that recognize and enhance the contribution of Indigenous, traditional, cultural knowledge and practices to social welfare and environmental conservation</li> </ul>	Present value of outcome indicator	At least one previous measurement	Condition is stable

**Impact ES6.2: Enhancement of cultural and ancestral knowledge, practices and language**

28.4 The same as per Impact ES6.1, but the required result is 'condition is improving'.



### Impact ES6.3: Maintenance of culturally valued populations or species

28.5 The Organization shall:

- a) select at least one outcome indicator to measure culturally valued species or populations (1); and
- b) select at least one outcome indicator to measure habitats protected by traditional, Indigenous practices (2).

1. Type of outcome indicator required	2. Examples of outcome indicators (select at least one or select an alternative based on evidence)	3. Measurement required	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>• Diversity of cultural, historical or iconic species or populations which are used as emblems or cultural signifiers of some kind</li> <li>• Richness of species deemed to have cultural, sacred or spiritual significance for people, including for Indigenous or traditional peoples' values and sense of belonging</li> <li>• Existence of endangered species which preservation is required for heritage or identity values or future generations</li> <li>• Species associated to spiritual, traditional or culturally relevant food, knowledge, therapeutic and medicinal activities</li> </ul>	Present value of outcome indicator	At least one previous measurement	Condition is stable
<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 traditional knowledge (e.g. control of wildfires)</li> </ul>	Present value of outcome indicator	At least one previous measurement	Condition is stable

**Impact ES6.4: Enhancement of culturally valued populations or species**

28.6 The same as per Impact ES6.3, but the required result is 'condition is improving'.

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## 29 ES7: Air quality

### Explanatory note for consultation:

In the revision of <FSC-GUI-30-006 Guidance for Demonstrating Ecosystem Services Impacts>, an introduction will be added for air quality with suggested wording as follows.

Forests affect air quality in a number of ways. Through evapotranspiration, offering shade and altering wind speed, forests lower air temperature in summer. Further, forests reduce air pollution through the absorption of gaseous pollutants by the trees' leaves and by capturing particulate matter on tree surfaces (e.g. waxy leaves). Especially for urban forests these air quality services are appreciated.

### Impact ES7.1: Maintenance of air quality

29.1 The Organization shall:

- a) select at least one outcome indicator to measure air quality (1); and
- b) at least one outcome indicator to measure the forest structure (2).

1. Type of outcome indicator required	2. Examples of outcome indicators (select at least one or select an alternative based on evidence)	3. Measurement required	4. Baseline requirement(s) (compare column 3 to this)	5. Required result
1. Air quality	<ul style="list-style-type: none"> <li>• Air temperature</li> <li>• Concentration of NO<sub>2</sub> and/or O<sub>3</sub></li> <li>• PM2.5 or PM10</li> <li>• Bio-indicators of air quality such as lichens, mosses</li> </ul>	Present value of outcome indicator	At least one previous measurement	Condition is stable
<b>AND</b>				
2. Forest structure	<ul style="list-style-type: none"> <li>• Leaf area index (LAI)</li> <li>• Tree density</li> <li>• Vertical or horizontal structure</li> </ul>	Present value of outcome indicator	At least one previous measurement	Condition is stable

### Impact ES7.2: Enhancement of air quality

29.2 The same as per impact ES7.1, but the required result is 'condition is improving.'





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