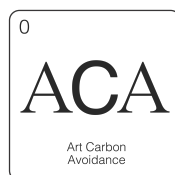


STANDARD (ACA)

ART CARBON AVOIDANCE

Technical entity responsible for certifying the environmental impact prevented by the cancellation of artistic and cultural projects, in accordance with the ACA standard governing Cultural Degrowth Credits (CDC).



by Art Carbon Avoidance S.L

This standard outlines the methodological and regulatory framework for certifying the environmental impact avoided by not executing artistic and cultural projects. Its purpose is to provide technical legitimacy, documentary traceability, and methodological consistency to the so-called *Cultural Degrowth Credits (CDC)*, establishing them as verifiable units within voluntary emission offset systems.

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1. Introduction and Context

Introductory Preamble

In recent decades, various methodological frameworks have solidified around the accounting, regulation, and compensation of carbon emissions, shaping an operational landscape where the concept of “avoided emissions” is acknowledged as a verifiable and transferable environmental asset, legitimized by well-established methodological architectures with global recognition.

This standard aligns with this logic but shifts its focus to the artistic and cultural fields. Here, not executing a work is not seen as a symbolic gesture or ethical renunciation, but as a structured decision that can generate credits with full methodological validity. Through the Art Carbon Avoidance (ACA) framework, the certification of Cultural Degrowth Credits (CDC) is formalized, merging environmental considerations with cultural narratives and broadening the conventional boundaries of compensation systems.

1.1. Justification for the Standard

This standard is designed as a regulatory tool aimed at organizing and technically validating deliberately executive non-execution decisions in project contexts with spatial, constructive, or performative implications, when such decisions have a measurable potential external impact.

Under the methodological framework of Art Carbon Avoidance (ACA), the recognition and certification of Cultural Degrowth Credits (CDC) are enabled. These are conceived as units of value linked to interventions that were developed to an operational degree but were formally not executed.

The non-execution of a work that has the potential to significantly alter its surroundings is not seen here as an ethical gesture or voluntary abandonment, but rather as a structured action that can be recorded, standardized, and quantified based on equivalence criteria focused on the avoided impact. This approach allows for the existence of intangible assets, grounded in verifiable documentation and prospective metrics.

Within the framework of this standard, any decision not to implement that meets methodological validation requirements can become certifiable and be integrated into environmental accounting systems or compensatory records. The CDC can be used as a climate compensation tool within the voluntary market for avoided emissions, under conditions methodologically comparable to internationally recognized standards, provided it has verifiable technical support. Its circulation, transfer, or commercialization are enabled under contractual licenses, respecting its project origin and technical documentation.

This standard acts as a voluntary and complementary normative instrument, aimed at certifying avoided climate impacts stemming from non-execution in the artistic and cultural field. Its application does not alter or replace existing legal frameworks in environmental, heritage, contractual, or administrative matters that may be applicable to each case.

Currently, this framework is in a phase of controlled operational implementation, under the exclusive supervision of Art Carbon Avoidance S.L., the custodial regulatory entity. Its validity is confined to the technical environment authorized by this entity, until general opening is consolidated and a public system of accreditation and registration is established. The standard is subject to continuous methodological review, and its evolution will be governed by internal mechanisms for evaluation, quality control, and technical governance.

1.2. Conceptual and Philosophical Background

This standard is based on a series of theoretical and operational foundations that, although not binding, form an epistemological framework that provides coherence and legitimacy to its design.

Post-productive paradigms in environmental economics: Approaches that rethink economic growth as an exclusive indicator, proposing models where intangible variables—such as reducing or inhibiting production processes—are seen as strategic factors for optimization. These perspectives challenge the focus on gross domestic product (GDP) and support functional frameworks where material containment acts as a rationalization mechanism within closed systems.

Aesthetic logics of suspension: A set of artistic and cultural practices where executive omission, structured as a decision, is presented as an autonomous statement. In this context, suspension gains legal and technical status, enabling its documentation, registration, and disconnection from the dominant visibility regime.

Avoided Reference Principle (Art Carbon Avoidance): A methodological foundation recognizing as registrable any externality prevented through a structured, verifiable, and traceable decision. This logic underpins the technical assessment of unmaterialized scenarios, which can be certified as units of avoided impact within regulatory systems with equivalent methodologies.

Systemic Constraint Models: Perspectives that introduce the existence of biophysical thresholds as technical constraints on functional design. Within this framework, the cessation or inhibition of material processes is not seen as an ideological limitation but as a quantifiable and functional parameter, capable of being formalized as a unit of value under the present standard's criteria.

1.3. Operational Justification of the ACA Standard in the Post-Productive Framework

While there are regulatory mechanisms in place to register, audit, and assess avoided externalities in sectors like engineering, industry, or construction, equivalent tools for creative projects with structural or environmental impact have yet to be developed. This gap restricts the ability to formalize decisions to halt artistic, cultural, or symbolic processes with projected systemic effects under verifiable criteria.

Functional value chains lack mechanisms to recognize and legitimize the operational difference resulting from a decision not to execute, even when such a decision is supported by technical evidence, project articulation, and potential compensatory effects within the system.

The ACA standard does not consider every form of non-execution as eligible. Only decisions originating from a technical-formal process, with validated documentation and evidence of real feasibility, can be certified.

Nonetheless, the ACA standard does not automatically credit every non-execution. Its validity as a technical unit is contingent upon strict adherence to the following three methodological criteria:

Intentional Protocol: The cessation must stem from a structured, technically documented decision that validates a formal project process. It may be contingent upon the feasibility of the certification process, provided it is documented and backed by technical evidence and verifiable commitment.

Quantifiable Avoided Impact: The non-execution must result in an estimable reduction compared to a plausible reference scenario, defined according to justifiable and replicable technical parameters.

Displaced Cultural Value: The documented abstention should lead to a significant reorganization within the symbolic, narrative, or structural framework of the project's inscription system.

Thus, the CDC formalizes under verifiable conditions the operational cessation as a technical unit eligible for registration within a voluntary environmental compensation system.

1.4. Technical Consulting and Advisory

The methodological development and environmental validation of this standard are technically supported by Greenme, a consulting firm specializing in Life Cycle Analysis (LCA), modeling environmental externalities, and voluntary compensation systems. Greenme's involvement is strictly consultative and methodological, without any certifying functions or decision-making authority in validation processes.

Greenme may provide binding technical recommendations to the Technical Committee, specifically regarding the methodological interpretation of LCA-s or the adaptation of international standards (such as ISO 14040/14044) to specific evaluated cases. Their participation ensures technical consistency, international regulatory compliance, and accuracy in quantifying avoided impacts.

2. Glossary and Definitions

This glossary establishes the technical meaning of terms used in the standard. In cases where common usage conflicts with these definitions, the definitions in this section prevail.

2.1. Key Terms

- **ACA (Art Carbon Avoidance):** A methodological framework that identifies, quantifies, and certifies avoided environmental impacts stemming from non-execution decisions in cultural and artistic projects.
- **CDC (Cultural Degrowth Credit):** A certified unit representing the avoided environmental impact from the structured non-execution of a cultural/artistic project, in accordance with this standard.

- **Non-performance / Non-execution:** Formal decision, dated and documented, to permanently cancel or suspend a project that reached a verifiable technical threshold.
- **Structured Suspension:** Qualified form of non-performance that meets protocolized intent, traceability, and ACA eligibility. 8
- **Protocolized Intent:** Set of documents and formal acts proving that the decision not to execute was deliberate, planned, and conditioned to its certification, not the result of casual abandonment.
- **Additionality:** Proof that the avoided impact **would not have occurred** without the certified decision (excluding insolvency, legal prohibitions, or other external causes).
- **Avoided Impact:** Quantifiable difference between the **reference scenario (baseline)** and the **non-execution scenario**, measured at least in **kgCO₂e** and, where applicable, in other vectors.
- **Functional Baseline:** Plausible and justifiable reference scenario that inventories materials, processes, energy, transportation, and waste that **would have** occurred if the project was executed.
- **ACV-s (Simplified Life Cycle Analysis):** Methodology for quantifying environmental impacts in accordance with ISO 14040/14044 or equivalent methodologies, applied with declared scope and assumptions.
- **Environmental Vector:** Category of impact or consumption (e.g., **GHG, energy, water, transportation, waste, land use**).
- **Document traceability:** The ability to **reconstruct and verify** the events, decisions, data, and calculations in the file using dated and signed evidence.
- **Independent verifier:** A third party with no conflicts of interest who reviews **methodology, data, calculations, and eligibility** and issues a report according to the standard.
- **Technical Committee (TC):** A body that assesses the **technical and documentary consistency** of the file and suggests its compliance or non-compliance.
- **General Certification Committee (GCC):** A body that **approves or rejects** the issuance of the CDC after reviewing the file and the verification report.
- **Ethical Committee (EC):** An **advisory body** that provides non-binding opinions in cases with symbolic sensitivity or reputational risks.

- **File:** Set of **documents, evidence, and calculations** supporting the application for a CDC.
- **Public CDC Registry:** Official repository where the **issued certificate** is recorded, with a **unique ID**, metadata, and public summary.
- **Declared Irrevocability:** Temporary commitment (e.g., 10 years) during which the holder agrees not to **execute** the certified project.
- **Revocation:** Cancellation of a CDC due to specified causes (e.g., **subsequent execution, forgery, conflict of interest**).
- **Indexed cultural value:** Component of CDC valuation linked to **narrative uniqueness, trajectory, scale, and institutional context**. 9
- **Unexecuted value redistribution:** Mechanisms to channel part of the value generated by the CDC towards **pre-productive chain actors** or other recipients, with **traceability**.
- **Unexecuted value chain:** A group of actors and processes **pre-productive** with demonstrable documentary and functional links, interrupted by non-execution.
- **Operational transfer license:** Contractual instrument for **transferring** the CDC, outlining rights, usage limits, and compensations.
- **Ethical Admissibility:** Compliance of the file with the **structural principles** of the standard; non-compliance may lead to **inadmissibility** or **revocation**.

2.2. Abbreviations and Symbols

- ACA: Art Carbon Avoidance
- CDC: Cultural Degrowth Credit
- ACV / LCA: Life Cycle Assessment
- ACV-s: Simplified LCA

- GHG: Greenhouse Gases
- kgCO₂e: kilograms of carbon dioxide equivalent
- kWh / MJ: kilowatt-hour / megajoule
- EC / TC / GGC: Ethics Committee / Technical Committee / General Certification Committee

2.3. System Participants

- **Titleholder / Author:** An individual or entity that **declares** and requests CDC certification. 10
- **Verifier:** An independent third party **accredited** (provisionally, according to 4.2–4.3).
- **Art Carbon Avoidance S.L.:** The custodial and regulatory **entity** of the standard, responsible for system governance.
- **Buyer/Assignee:** An organization or individual that **acquires** a CDC through an **operational license**.
- **Technical Advisor:** A company or professional who **provides assistance** in LCA-s and in preparing the dossier (without certification duties).

2.4. Documents and Supports (Minimum Types)

- Standardized Project Sheet
- Technical-Creative Dossier (blueprints, renders, scripts, etc.)
- Budgets and Proformas (≥ 2 suppliers)
- Preliminary Contracts / Letters of Intent
- Economic Evidence (invoices, deposits, receipts)
- Timeline (Gantt or other)

- Professional correspondence (clients, institutions, suppliers)
- LCA-s (with methodology, sources, and assumptions)
- Supplier list and economic study of avoided production
- Conditional cancellation letter subject to certification
- Notarial sworn statement of non-execution
- Independent verification report

2.5. Units, magnitudes, and conventions

- Emissions: kgCO₂e
- Energy: kWh or MJ
- Water: L
- Transport: km (specifying mode)
- Waste: kg
- Surface area (if applicable): m²
- Dates: ISO 8601 format; the time zone of the project location or as specified in the file.
- Rounding: according to ACV practice; declare uncertainty and sensitivities.

2.6. File Status

1. Submitted: Complete reception on the official platform.
2. Under Technical Review (CT): Audit of completeness and consistency.
3. Correction Needed: Request for corrections or missing elements.

4. **Technical Compliance:** Ready for final decision.
5. **Ethical Review (conditional):** Activation of EC if applicable.
6. **Approved / Denied (CGC):** Formal resolution.
7. **Issued and Registered:** Registration with **unique ID** and public metadata.
8. **Active / Suspended / Revoked:** Operational status after issuance.

2.7. Semantic and Interpretative Rules

- “Project” signifies demonstrated technical feasibility; mere ideas or sketches without operational proof are not eligible.
- “Non-execution” is final within the irrevocability period; any subsequent materialization results in revocation.
- “Plausible” (baseline) requires justification with primary project data and auditable emission factors.
- “Independent” (verification) means no contractual, creative, or personal connections to the file.
- “International equivalence” refers to methodological comparability (not legal identity) with avoided emissions standards.
- Prevalence: In case of ambiguity, Fundamental Principles (Section 3) and Eligibility Criteria (Section 4) prevail.

3. Fundamental Principles

3.1. Structured Intentionality

Eligibility for a CDC requires the existence of a formalized and dated decision not to execute, also known as operational suspension or structured suspension, derived from a project process that has reached a verifiable technical threshold. This decision must be documented, dated, and signed, structured as an operational resolution with an explicit commitment to cancellation subject to certification.

Simply omitting, abandoning, or unplanned suspension will not be considered valid for certification purposes.

3.2. Quantifiable Avoidance

The project must allow for a technical assessment of the differential impact resulting from its non-implementation. To achieve this, a methodologically plausible reference scenario must be established, against which the avoided impact is calculated using consistent and replicable analytical tools.

3.3. Project Rigor

The accreditation of a CDC is confined to creative proposals that are formally structured, accompanied by sufficient technical documentation, and verifiable. Evidence is required to show that the project reached an advanced stage of development with the intention of execution, and that cessation was the result of a structured and justifiable decision-making process.

3.4. Traceability and Verifiability

Every process subject to ACA accreditation must provide comprehensive documentary traceability, including records that detail its formulation, technical evolution, and formal resolution of non-execution. Validation will be carried out by an external verifier, impartial and free from conflict of interest, in accordance with the technical and ethical requirements of this standard. Their actions will be subject to technical and administrative responsibility under the internal audit regime of the ACA system.

3.5. Symbolic or Structural Displacement Value

The decision to not proceed should cause a verifiable shift in the symbolic, discursive, or functional system to which the project was linked. This shift may be expressed through operational externalities, transformations in systemic relationships, or verifiable semantic reconfigurations.

4. Eligibility Criteria

To be included in the ACA accreditation framework, every project must meet a set of minimum requirements that ensure formal legitimacy, technical traceability, and eligibility within voluntary environmental compensation schemes. These criteria define the threshold between circumstantial inaction and structured, conditioned operational cessation, in accordance with the principles of this standard.

4.1. Registrable Assumptions

Projects eligible for registration must cumulatively meet the following conditions:

Advanced accredited pre-production phase: The project should be in a technical development stage that allows verification of its formal configuration, material selection, and operational feasibility.

Required Evidence:

- Technical documentation (plans, renders, diagrams, scripts, etc.).
- Detailed budget with at least two verified external quotes.
- Evidence of initial contractual commitments (advances, partial payments, dated schedules, etc.).

Documented proof of executive intent: You must demonstrate the presence of contractual or pre-contractual exchanges with third parties, as well as professional communications that show a genuine intention to implement.

Required Evidence:

- Accepted budgets, preliminary contracts, or letters of intent.
- Professional correspondence with clients, institutions, sponsors, or suppliers.

Technical estimate of avoided impact: Presentation of a simplified Life Cycle Analysis (LCA) in compliance with ISO 14040–44 standards, identifying and quantifying the differential attributable to non-execution.

Economic Breakdown of Avoided Production: Provide a technical list of suppliers, materials considered, and an estimated study of the implementation costs avoided.

Commitment to Not Execute in the Future: A formal declaration from the project owner expressing the intention to cancel its execution, contingent upon the feasibility of its certification. This commitment can be revoked until the final approval of the file, but it must be formalized in writing with legal validity.

Required Evidence:

- Cancellation letter with explicit condition tied to certification.
- Notarized sworn statement of intent not to execute, subject to CDC validation.

Additionality must be justified through a contextual analysis that rules out other external causes for cancellation (such as insolvency, technical impossibility, or legal prohibition).

4.2. Provisional Verification Mechanism

During the foundational stage of the ACA standard—until a second consolidated version is published after one year of operational implementation—technical verification may be conducted by independent third parties accredited according to the internal system of Art Carbon Avoidance S.L.

Validators must meet the following minimum requirements:

- Proven experience in life cycle analysis (LCA) or involvement of qualified technical personnel.
- Completion of the official ACA training program on eligibility criteria, traceability, avoided impact, and governance.
- Signing the ACA Verifier's Code of Ethics, with an explicit commitment to independence, transparency, and neutrality.
- No contractual, creative, or personal relationship with the verified project.
- Consent to the publication of identity and reports in the ACA Public Registry of Verifiers.

The validation obtained under this provisional regime will not automatically certify the verifier nor replace future audits. The reports issued may be subject to technical review and peer control at any later stage.

4.3. Foundational Implementation Clause

Until an official registry of accredited verifiers is established, Art Carbon

Avoidance S.L. may appoint ad hoc external auditors, provided they meet the following minimum criteria:

- Proven experience in sustainability and life cycle analysis.
- Commitment to methodological traceability and document transparency.
- Signing a formal declaration of independence.

This provision will remain in effect until the formal ACA verifier accreditation system is fully validated and implemented.

Auditors appointed under this clause must keep copies of all documents and reports for at least five years and will be professionally accountable for the technical accuracy of their validations.

4.4. Types of Eligible Projects

Projects eligible for accreditation must fall within one of the following categories, although others may be added through subsequent technical resolutions:

- Artistic or cultural projects that haven't been carried out.

Additionally, other types of projects could be considered, even if they don't strictly fit the previous category, as long as they fully meet the requirements in section

4.1 and have a favorable opinion from the Technical Committee of the standard. The previous listing is illustrative and not restrictive. The Technical Committee may expand these categories through a motivated internal resolution, without requiring a general regulatory modification.

4.5. Documentary Requirements for Intent and Design

To proceed with registration and validation, every applicant must submit a complete documentary file that supports both the existence of the project and its conditional cessation, in accordance with the parameters established in this framework. The submission of the following elements will be mandatory:

Document or Proof	Mandatory?	Required Format
Renderings, plans, diagrams, scripts	Yes	PDF, JPG, DWG, DOCX
Budget with at least 2 suppliers	Yes	PDF, Excel
Production schedule with defined milestones	Yes	PDF, Excel, Gantt
Emails with clients or institutions	Yes	Screenshots, exported PDF
Proforma invoices or estimates	Yes	PDF
Preliminary contracts or letters of intent	Yes	PDF, digitally signed
Simplified Life Cycle Assessment (LCA)	Yes	Technical PDF in compliance with ISO 14040-44
Detailed list of suppliers involved	Yes	Excel, PDF
Economic study of avoided production	Yes	PDF, Excel
Letter of resignation signed by the author	Yes	Signed PDF
Notarized affidavit of non-execution	Yes	Notarized PDF
Third-party neutral verification - Auditor	Yes	Signed report, PDF

5. Methodological Protocol for Determining Unmaterialized Impact

This section establishes the mandatory and binding methodological framework for the quantified estimation of unmaterialized operational impact, understood as the technical basis necessary for the allocation of certifiable units under the ACA system. For the purposes of this standard, avoided impact refers to the set of environmental externalities whose occurrence is nullified as a direct consequence of the effective, verifiable, and documented suspension of a project process with prospective material impact.

To ensure traceability, verifiability, and technical reproducibility, the only admissible metric will be the avoided environmental impact, determined through a Simplified Life Cycle Analysis (S-LCA), prepared in accordance with ISO 14040 and 14044 standards, or internationally recognized methodologies of comparable functionality.

5.1. Avoided Environmental Impact

Each applicant must submit a Technical Report on Avoided Impact that quantifies the externalities canceled due to the non-implementation of the project object. The analysis should include a plausible reference scenario (functional baseline), understood as the set of processes, inputs, logistical vectors, and material operations that would have taken place under normalized execution conditions.

This baseline must be inventoried according to standardized LCA criteria, incorporating primary data directly derived from the project (materials, processes, locations, magnitudes) and secondary data from recognized sources.

The minimum indicators to be reported must include:

- Greenhouse gas emissions avoided, measured in kilograms of carbon dioxide equivalent (kgCO₂e).
- Energy consumption avoided, measured in kilowatt-hours (kWh) or megajoules (MJ).
- Water consumption avoided (when relevant), measured in liters.
- Transport mileage avoided, specified by mode (road, air, sea).

- Mass of waste not generated, expressed in kilograms.

All values must be backed by documentary evidence, reproducible technical calculations, and traceable sources.

5.2. Conversion and Estimation Criteria

To ensure methodological consistency across files and prevent arbitrary results:

- Preference should be given to conversion factors from public, updated, and technically auditable sources.
- In the absence of specific project data, sector averages may be used, provided they are properly documented with their source and applicability range.
- All units of measurement used must conform to standardization conventions recognized by ISO LCA guidelines and carbon footprint calculation technical protocols.

5.3. Formal Requirements of the Technical Report

The technical report on unmaterialized impact must include, in a structured and organized manner, the following sections:

- Executive summary, including the total emissions avoided (kgCO₂e) and other applicable indicators, with explicit mention of the methodology used (ACV-s or another recognized one).
- Technical description of the suspended project, detailing materials, processes, scales, and geographical location.
- Documented functional baseline, describing the set of processes planned in case of execution.
- Inventory of inputs avoided, broken down by category (materials, transportation, energy, water, waste).

- Details of the calculations and formulas used, including software and versions if applicable.
- References and bibliographic sources, with links or attached documentation.
- Signature of the technician responsible for the report and, if applicable, of the independent verifier certifying its review according to the standard criteria.

This report is a binding technical document and will be an obligatory part of the ACA certification dossier, subject to validation by a qualified entity or verifier in accordance with the audit requirements of this regulatory framework.

Transitional Note – Foundational Implementation Phase

Until a final registry of formally accredited verifiers is established, the involvement of external auditors appointed by Art Carbon Avoidance S.L. is permitted, in accordance with the Foundational Implementation Clause (see Section 4.3). This appointment will only be effective within the transitional framework and must strictly adhere to the principles of traceability, independence, and technical suitability. The validation of records carried out during this phase may be subject to later review under the CDC quality control system.

6. Registration and Certification System

The current registration and certification system for the Cultural Degrowth Credit (CDC) standard is designed as a regulatory framework aimed at ensuring operational uniqueness, structural traceability, and documentary legitimization for each certified unit. During its foundational implementation phase, this scheme operates with a minimal yet sufficient digital infrastructure, centered around an official reception platform, a secure digital repository, a public indexed viewing environment, and an internal version-controlled register.

6.1. Registration Protocol

During its foundational phase and under the direct supervision of Art Carbon Avoidance S.L., the system operates within a closed technical environment.

The registration process unfolds in four regulated phases:

a) Submission of Technical File

The declarant must submit, through the telematic channel available on the official platform of the standard, a complete file supporting the requested credit. This will include:

- Standardized project sheet (as per the official CDC system model)
- Technical-creative dossier (see specifications in section 4.3)
- Technical report on avoided impact (see structure in section 5) 22
- Evidence of operational intent (according to the requirements in section 4.3)
- Economic-contractual documentation and supplier traceability
- Formal cancellation letter, contingent upon CDC certification
- Sworn declaration of no future execution, subject to dossier validation
- Verification report signed by an accredited third party as per section 4.1.1

b) Technical Review

The Technical Committee of Art Carbon Avoidance S.L. will conduct an audit for completeness and document coherence. In case of inconsistencies or formal gaps, corrections may be requested. Once this phase is completed, technical approval will be issued, provided no substantial technical or ethical objections are identified.

c) Ethical Review (Conditional)

If the file includes elements with symbolic sensitivity or upon recommendation from the Technical Committee or the verifier, it will be sent to the Ethics Committee. This body will assess the project's contextual alignment with the standard, without making aesthetic judgments.

d) Issuance of Credit and Official Registration

Once approved, the CDC certificate will be recorded in the Public Repository with a unique identifier and associated metadata:

- Unique Registration ID (format CDC-XXXX)
- Project ownership and a brief technical description
- Quantified parameters of avoided impact

- Narrative excerpt (condensed format)
- Declared irrevocability period (e.g., 10 years)
- Digital signature of the General Certification Committee
- Hyperlink to the public file on the official platform

The holder will receive:

- Officially validated digital certificate in PDF format
- Secure access to the complete file in an encrypted environment

The option to tokenize using blockchain is planned as a future development of the system, subject to technical assessment and institutional validation.

The issuance of CDC credits will have legal effects as a documented administrative act, with binding validity within the ACA governance system and in accordance with this standard.

Once registered and certified, the CDC becomes irreversible. The project cessation on which it is based will be considered final and cannot be reversed or executed in the future, except in cases expressly covered by the revocation mechanisms described in section 11.3. This condition ensures the uniqueness, integrity, and technical legitimacy of each certified unit.

The submission of the file by the declarant implies express acceptance of all the regulatory conditions of the CDC system, as well as adherence to the control, audit, and revocation mechanisms established in this standard.

6.2. Audit and Revocation

Art Carbon Avoidance S.L. reserves the right to audit the persistence of the commitment not to execute and the documentary validity of the records, whether by sampling or at the request of a party.

Immediate Revocation Causes:

- Subsequent execution of the project
- Document forgery
- Concealment of conflict of interest
- Violation of the verifier's Ethical Code

Any revocation will be public and will result in automatic exclusion from the CDC circuit.

6.2.1. Personal Data Protection

In accordance with applicable legal frameworks regarding personal data protection, Art Carbon Avoidance S.L. will ensure the confidentiality, integrity, and limited use of all personal or sensitive information contained in the files, in compliance with the General Data Protection Regulation (EU 2016/679) or other applicable regulatory frameworks.

6.3. Roles and Functions in the Approval Process

Role	Role	Mandatory
Author	Designs the project, documents its pre-production, and formalizes the withdrawal	Yes
Independent verifier	Technically reviews the file according to the CDC standard and validates the calculation of avoided impact.	Yes
Art Carbon Avoidance Technical Committee	Formally assesses the credit or credits issued after reviewing the file and verification report.	Yes
Art Carbon Avoidance General Certification Committee	Formally approves the credit after reviewing the file and verification report.	Yes
Ethical Committee (if applicable)	May support and provide context for the work from	Conditional

	a cultural or institutional perspective.	
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7. Monetization and Market

The Cultural Degrowth Credits (CDC) are designed as certified units of executive abstention, supported technically, registrally, and methodologically. Their valuation is based on hybrid parameters that merge environmental equivalence with cultural and symbolic importance. These units are suited for inclusion in voluntary compensation platforms, functioning as verifiable assets within the market of avoided emissions, and can be transferred through contracts that clearly establish usage conditions.

7.1. Valuation and Transfer Mechanisms

The valuation of CDCs is structured around two complementary axes:

a) Technical-Quantitative Reference Value

Based on the volume of material impact avoided, expressed in standardized units according to the ACV-s methodology. Its monetization is initially determined by the €/kgCO₂ eq avoided ratio (see section 8). This value can be indexed to voluntary compensation markets and forms the quantitative basis of its quotation.

b) Indexed Cultural Value

Originating from the unique context of the file and its symbolic legitimacy conditions, the quantification relies on non-uniform variables: the declarer's background, the scale of the unmaterialized project, the narrative structure of the file, and institutional positioning. In this sense, the CDC takes on the character of a symbolic asset, certified and documented, with its pricing reflecting its status as a verifiable "non-work."

7.1 bis. Determination of the Reference Monetary Value

1. Reference Unit.

For monetization purposes, a Cultural Degrowth Credit (CDC) represents the unit of one (1) metric ton of avoided CO₂ equivalent (tCO₂ eq), certified through the ACV-s procedure defined in this standard.

2. Reference Economic Value.

The reference monetary value of each CDC falls within an indicative range of 25 to 30 euros (€/avoided tCO₂ eq), calculated based on independent reports on carbon market prices. This reference is purely informational and does not guarantee transaction value. Parties may agree on a different price, provided it is documented in the transfer contract.

3. Regular Updates

4. The reference range will be reviewed annually by the Standard Governance Committee, based on:
 - Independent reports on prices in voluntary carbon markets.
 - Recognized sector indices.
 - Regulatory or fiscal changes affecting demand.

5. Cultural Component

The indexed cultural value, related to the intangible aspects of the unrealized project, can be reflected as an additional premium on the reference economic value. The premium will be freely agreed upon by the parties and must be included separately in the transfer agreement.

6. Advertising and Claims

In all public communications, the value of a CDC should be stated within the reference range (25–30 €/tCO₂ eq), unless a different contractual agreement is made. The cultural premium can only be mentioned if it is formally documented.

7.2. Areas of Application and Operational Integration

CDCs represent an emerging category of avoided equivalence units with a cultural foundation. While they do not initially form part of regulated regimes, their integration into voluntary markets is feasible under the following conditions:

a) Operational Uses in Unregulated Impact Markets

They can be acquired and recorded by public or private organizations in the following contexts:

- Accreditation of institutional commitments with operational dematerialization policies.
- Inclusion in non-financial reports, ESG strategies, or other voluntary certifications.
- Incorporation into funds, collections, or symbolic narrative compensation devices.

b) Legitimacy and Transfer Regime

Similar to other voluntary emission reduction credits, their transferability is based on:

- Presence of a validated file following ACV-s methodology.
- Complete document traceability and independent certification.
- Official registration in the CDC Public Repository with an authenticated code.
- Transfer via operational license with specific usage conditions.

The transfer of a CDC under an operational license may involve economic or symbolic value according to contract, and may generate compensation if expressly stipulated.

c) Complementary value in cultural ecosystems

CDC can also serve as:

- Curatable elements in exhibitions, abstention archives, heritage platforms, or institutional collections.
- Operational units in post-productive cultural economies, aimed at valuing protocolized omissions with technical backing.

This approach enables the consolidation of a symbolic post-growth economy, supported by verifiable metrics of avoided impact and capable of integrating into voluntary compensation circuits.

8. Technical Classification of CDC Credits

The Cultural Degrowth Credits (CDC) are categorized based on the methodological complexity in estimating avoided environmental impact and the inclusion of additional vectors. This typology establishes operational hierarchies rooted in the technical density of the evaluated files, in line with equivalent international practices.

8.1. CDC Level I: Basic

Single-vector configuration aimed solely at quantifying avoided greenhouse gas emissions (kgCO₂e), in accordance with the LCA-s methodology.

Minimum technical requirement: ACV-s report focused solely on GHG emissions (kgCO₂e).

8.2. CDC Level II: Expanded

Multivector configuration that includes at least two additional environmental vectors.

Minimum technical requirements:

ACV-s report with GHG emissions (kgCO₂e) plus at least two of the following indicators:

- Energy consumption (kWh/MJ)
- Water usage (liters)
- Transport mileage avoided (by mode)
- Waste mass avoided (kg)
- Land use (m²)

8.3. CDC Level III: Regenerative

Advanced holistic setup that integrates multiple environmental vectors with redistributive externalities or verifiable side effects in non-environmental domains.

Minimum Technical Requirements:

- Simplified Life Cycle Assessment (ACV-s) with CO₂e plus at least three additional environmental vectors.
- Documentary evidence of redistributive externalities in non-environmental categories (social, relational, institutional).
- Optional identification of unexecuted value transfer or reconfiguration, when relevant and verifiable.

The technical classification of the CDC will be determined by the Technical Committee based on the reports submitted by the accredited verifier. The applicant may contest or request a review of the assigned category through the formal appeal process regulated in section 11.3.

9. Redistribution of Unexecuted Value

The ACA standard considers that any protocolized non-execution not only leads to an avoidance of measurable impact but also a potential reconfiguration of economic externalities in disrupted value chains. This module enables mechanisms for redistribution, compensation, or proportional allocation.

9.1. Operational Definition of Unexecuted Chain

An unexecuted value chain refers to the set of contractual, technical, or institutional actors involved in the verifiable pre-production phases of the project, whose operational continuity was halted by a structured decision of non-execution. This scope is initially limited to agents with a direct, contractual, or documented link who can prove their functional involvement in the stages of design, budgeting, logistics, or preliminary modeling.

9.2. Enabled Redistribution Mechanisms

The following redistribution mechanisms are considered eligible, provided they can be audited and have traceable documentation:

- Compensatory transfers, either symbolic or material, to agents in the pre-production chain.

- Percentage-based allocation of revenue from CDC sales.
- Verified donations to groups, communities, or organizations involved directly or indirectly.

10. Governance Structure: Art Carbon Avoidance LLC.

The functional legitimacy of the ACA standard is structured through a governance framework organized by Art Carbon Avoidance LLC, which acts as the custodial, regulatory, and operational body of the system. This entity holds the authority over implementation, review, custody, and evolution of this regulatory framework.

10.1. Governance Bodies

Art Carbon Avoidance S.L. currently maintains exclusive control over the technical and methodological management of the ACA standard, which is limited to internal evaluation processes.

General Certification Committee (GCC)

The highest collegiate body for final decision-making.

Responsibilities:

- Approval or denial of issuance following technical and, if applicable, ethical validation.
- Issuing interpretative guidelines.
- Institutional representation of the system.

Composition:

- 1 representative from the cultural sector (artist, curator, institution)
- 1 sustainability or ESG expert
- 1 legal professional specializing in environmental law or intellectual property

- 1 economist with experience in post-productive models
- 1 rotating elected member (General Assembly)
- 1 critical agent with a theoretical/cultural profile

Technical Committee

Permanent technical body responsible for the instruction, document evaluation, and operational validation of CDC files.

Operational Functions:

- Methodological evaluation of the avoided impact report (ACV-s), in accordance with the standard's requirements. 31
- Verification of the consistency, completeness, and traceability of the technical document file.
- Issuance of a technical report of compliance or non-compliance for submission to the General Certification Committee (CGC).

Composition: Technical team appointed by the CGC, with verified expertise in environmental analysis, technical documentation, and accreditation systems.

Ethics Committee

Advisory body activated exclusively for cases with indicators of symbolic sensitivity, institutional impact, or potential discord with the general framework of the standard. Its nature is non-permanent, and its activation is governed by interpretative contingency criteria.

In performing its duties, the Ethics Committee will assess the symbolic, narrative, and institutional coherence of the decision not to proceed, in line with the philosophical principles of the ACA standard. Its opinion may consider the consistency of the case with the operational suspension logic, project abstention, or structural value shift, as outlined in the epistemological framework of the standard.

Activation Criteria:

- Presence of potentially disruptive content in cultural, territorial, or institutional domains.
- Uncertainty or ambiguity in tracking the withdrawal as a structured decision.
- Reputational risk, conflict with CDC normative principles, or public legitimacy tensions.

Transitional Clause on Foundational Governance

During the foundational phase of the ACA standard, and until the full establishment of the General Certification Committee (CGC) as outlined in this document, its functions will be temporarily handled by a Reduced Technical Committee (RTC) consisting of no fewer than two (2) and no more than three (3) members appointed by Art Carbon Avoidance S.L.

The RTC is authorized to perform the following functions:

- Temporary approval or rejection of certification files, based on available technical and verification reports.
- Issuance of temporary interpretative guidelines, subject to later review by the CGC once established.
- Minimal institutional representation of the system in external settings, solely within the foundational scope.

The decisions made by the RTC will be considered equivalent to those of the CGC, on a provisional basis and subject to future endorsement or replacement in subsequent standard revisions.

Once there is a sufficient critical mass of cultural, technical, and academic agents to cover the anticipated profiles (such as legal expert, economist, cultural representative, ESG specialist, and critical agent), the CTR will gradually expand and formally transition into the CGC within no more than twenty-four (24) months from the effective date of this version of the standard.

Functions upon activation:

- Analysis of symbolic consistency of certified non-execution.
- Interpretive evaluation of the waiver narrative against the conceptual criteria of the standard.
- Issuance of a non-binding ethical opinion, which can be included in the file for final deliberation by the CGC.

Composition: Members appointed ad hoc by the CGC based on the context of the file and the type of project.

CDC General Assembly

Expanded advisory body with roles in strategic deliberation, institutional review, and the collective activation of proposals. It must convene at least once a year, following the governance schedule set by Art Carbon Avoidance S.L.

Composition:

- Registered CDC credit holders.
- Members of the CGC and associated technical bodies.
- Accredited institutional representatives and observer agents.
- Collaborating entities with an active operational agreement.

Functions:

- Issuing advisory motions on technical, methodological, or symbolic criteria.
- Selection of the rotating member of the CGC.
- Providing reports or strategic recommendations on the standard's development.

- Formation of operational forums for transparency, legitimization, and institutional consolidation of the system.

10.2. Community Participation Mechanisms

The ACA model incorporates gradual collective interaction devices to broaden validation layers, ensure social auditability, and facilitate structured feedback processes.

Active participation tools:

- Open and regular consultations on the official website regarding regulatory changes and future versions of the standard.
- Receiving and analyzing methodological proposals submitted by accredited authors or experienced implementation verifiers. 34
- Future formation of an ACA Holders Assembly with a technical and strategic advisory role.
- Establishment of inter-institutional cooperation nodes for the international consolidation of the standard as a functional framework for symbolic and environmental dematerialized compensation.

10.3. Institutional Liability Clause

Art Carbon Avoidance S.L. acts solely as the regulatory, technical, and operational entity of the ACA system, without assuming any subsidiary, joint, or property liability for the use, interpretation, sale, transmission, or incorporation of CDC credits in external economic, fiscal, or legal contexts.

Responsibility for misuse, document forgery, undeclared conflicts of interest, or non-compliance with the standard's requirements lies solely with the holder or declarer of the credit, without prejudice to the penalties and revocations outlined in this document.

11. Transparency, Conduct, and Contingency Resolution Framework

The ACA standard is based on a regulatory framework aimed at preserving institutional traceability, document integrity, and procedural neutrality. With the

goal of ensuring the functional consistency of the certification system, guiding principles of conduct, ethical eligibility criteria, and formal mechanisms for review, correction, and revocation are established.

11.1. General Conduct Policy

All agents linked to the ACA system—including applicants, verifiers, technical advisors, committee members, and collaborating entities—must adhere to a mandatory protocol of institutional conduct. This Code of Conduct includes the following mandatory compliance principles:

- Conduct all certification processes with diligence, transparency, and documented traceability. 35
- Explicit prohibition against manipulating or falsifying information, technical documentation, or non-execution statements.
- Align with the standard's foundational principles: verifiable dematerialization, operational non-execution, and conditional traceability.
- Mandatory abstention in cases of professional, economic, or personal conflicts of interest.
- Active participation in technical audits, exceptional reviews, or documentary investigations.

Signing this code is essential for acknowledging the role of verifier or member of the General Certification Committee.

Temporary Note: During Phase I of implementation, this Code will act as a provisional protocol. Its complete version, with role-specific guidelines, will be included in the first official review of the standard and will become binding upon publication.

11.2. Ethical Non-Admission and Normative Exclusion

The ACA system reserves the right to reject, suspend, or revoke records that, while meeting technical requirements, violate the structural principles of the standard or result in irreparable ethical-symbolic contradictions. Instrumental use of the system for purely speculative purposes, without verifiable symbolic, aesthetic, or projectual support, and for purposes outside of the minimum criteria for narrative or technical legitimacy, will also be deemed inadmissible. This clause ensures that the CDCs maintain cultural legitimacy while establishing themselves as fully comparable credits in their methodology in the voluntary market for avoided emissions

Possible reasons for exclusion include:

- Lack of structured voluntariness in the decision not to execute (e.g., censorship, insolvency, or unresolved contractual disputes).
- Inclusion of discriminatory content, violations of fundamental rights, or links to extractive or systemic violence dynamics.
- Instrumental use of the system for purely speculative purposes, without verifiable symbolic, aesthetic, or projectual support, and with aims not aligned with the minimum criteria for narrative or technical legitimacy. 36
- Proven evidence of partial or total execution of the registered project.
- History of document falsification, undeclared conflict of interest, or misuse of the system by the applicant.

The Technical Committee will be responsible for evaluating these cases, with the option to engage the Ethics Committee if interpretative ambiguity or reputational sensitivity arises.

11.3. Review, Appeal, and Correction Mechanisms

To ensure transparency, due process, and continuous improvement, the ACA standard includes formal mechanisms for dossier review, error correction, and decision appeal:

- **a) Formal Appeal:** Any decision that denies a resolution can be appealed in writing to the General Certification Committee within a maximum of thirty (30) calendar days. The CGC may request additional technical or ethical reviews, as applicable.
- **b) Voluntary Review:** Any holder of a CDC credit can request their file to be reopened to update the narrative, improve the methodology, or expand the impact analysis. This review is free and follows the same evaluation criteria as an initial file.
- **c) Complaint Channel:** A public channel will be set up for third parties to report possible irregularities (such as future execution, document forgery, dual credit use, among others). These complaints may lead to audits or revocation processes if justified.
- **d) Correction and Revocation Mechanism:** If substantial errors, serious omissions, or regulatory violations are detected after certification, the General Committee may:
 - Issue a formal correction of the record (documentation or metadata). 37
 - Temporarily suspend the validity of the credit until the review is complete.
 - Proceed with its definitive revocation, with a public record of the decision.

Once revoked, the credit loses all operational validity, and the associated project is excluded from future certifications within the ACA framework.

11.4. Legal Liability Clause

As the promoting and managing entity of the ACA standard, Art Carbon Avoidance S.L. acts solely as a technical certification body. Consequently, it does not assume any subsidiary, joint, or indirect liability for the use, interpretation, commercialization, asset valuation, or transfer of CDC credits beyond the scope outlined in this standard.

All legal liability arising from misuse, document falsification, fraudulent declaration of non-execution, or incorporation of CDCs into speculative operations or purposes other than intended falls exclusively on the declaring holder of the record, without prejudice to the sanctions and revocation procedures described herein.

12. Document Version History

Version	Date	Editor/Responsible Entity	Description of Key Changes
1.0	06/15/2025	ACA S.L. – Technical Committee	Initial publication of the ACA standard
1.1	08/25/2025	ACA S.L. – Technical Committee	Inclusion of introductory preamble, adjustment of credit comparability, documentation requirements, and transparency framework.
1.2	09/03/2025	ACA S.L. – Technical Committee	Editorial adjustments and expansion of section 2.
1.3	09/08/2025	ACA S.L. – Technical Committee	Editorial adjustments and expansion of section 7.