



VERIFICATION REPORT

Delfines Cupica REDD+ Project

PROJECT ID PCR-CO-BFX-14-002

Conformity Assessment Body | ( versa)

VERIFICATION REPORT PROJECT ID	
Project Title	<i>Delfines Cupica REDD+ Project</i>
Project ID	<i>PCR-CO-BFX-14-002</i>
Project holder	<i>Consejo Comunitario General Los Delfines, Consejo Comunitario de Cupica y BIOFIX BIC Consultoría S.A.S BIC.</i>
Project Type	<i>REDD+</i>
Grouped project	<i>NA</i>
Version number and date of the Project Document to which this report applies	<i>Version 2.1</i> <i>2025/10/07</i>
Applied methodology (ies)	<i>Methodological document for AFOLU sector: Quantification of GHG emission reductions or removals from REDD+ Projects Version 4.0 May 27, 2024</i>
Project location	<i>Colombia</i> <i>Chocó</i> <i>Juradó – Bahía Solano</i> <i>Northern Pacific Coast of Chocó "Los Delfines" and the "Cupica" Communities Councils.</i>
Project starting date	<i>(01/01/2010)</i>

Quantification period of GHG emissions reductions/removals	(01/01/2010 to 31/12/2049)
Monitoring period	From 01/01/2021 to 31/12/2024
Total amount of GHG emission reductions/removals claimed during the monitoring period.	1.372.631 tCO ₂ e
Contribution to Sustainable Development Goals	1, 2, 6, 8, 9, 12, 13, 15 (RM)
Special category, related to co-benefits	NA
Version and date of issuing	Version 2.3 2025-11-20
Work carried out by	Lead Auditor: Julián Ávila B. Technical expert: Estefanía Giraldo Technical Reviewer: Diana Rauchwerger
Approved by	Camilo Andrés Montaña S. CEO Versa Expertos en Certificación S.A.S.

Table of contents

1	Executive summary.....	7
2	Objective, scope and verification criteria.....	9
3	Verification process.....	14
3.1	Level of assurance and materiality.....	14
3.2	Validation and verification activities.....	16
3.2.1	Planning.....	16
3.2.2	Sampling.....	26
3.2.3	Execution.....	30
3.2.3.1	Onsite inspection.....	30
3.2.3.2	Interviews.....	40
3.2.3.3	Findings.....	49
3.3	Verification team.....	50
4	Validation findings.....	52
4.1.1	Methodology deviations.....	52
4.1.2	Changes after project registration.....	52
4.1.3	Other GHG program.....	54
4.1.4	Grouped projects (if applicable).....	55
5	Verification findings.....	56
5.1	Project and monitoring plan implementation.....	57
5.1.1	Project activity implementation.....	57
5.1.2	Monitoring plan implementation and monitoring report.....	59
5.1.2.1	Data and parameters.....	64
5.1.2.1.1	Data and parameters determined at registration and not monitored during the monitoring period, including default values and factors.....	65
5.1.2.1.2	Data and parameters monitored.....	65
5.1.2.2	Environmental and social effects of the project activities.....	68
5.1.2.3	Procedures for the management of GHG reductions or removals and related quality control for monitoring activities.....	72
5.1.2.4	Description of the methods defined for the periodic calculation of GHG reductions or removals and leakage.....	73
5.1.2.5	Assignment of roles and responsibilities for monitoring and reporting the variables relevant to the calculation of reductions or removals.....	73

5.1.2.6	Procedures related whit the assessment of the project contribution whit the Sustainable Development Goals (SDGs).....	75
5.1.2.7	Procedures associated with the monitoring of co-benefits of the special category, as applicable	75
5.2	Quantification of GHG emission reductions and removals.....	76
5.2.1	Baseline or reference scenario	76
5.2.2	Conservative approach and uncertainty management.....	78
5.2.3	Leakage and non- permanence.....	84
5.2.4	Mitigation result	84
5.2.4.1	GHG baseline emissions.....	88
5.2.4.2	GHG project emissions.....	89
5.2.4.3	GHG leakage.....	90
5.2.4.4	Ex-ante vs Ex-post Comparison of GHG emission reductions/removals	91
5.3	Sustainable development safeguards (SSDs)	91
5.4	Project contribution whit the Sustainable Development Goals (SDGs).....	94
5.5	Climate change adaptation.....	95
5.6	Co-benefits (if applicable)	97
5.7	REDD+ safeguards (if applicable).....	97
5.8	Double counting avoidance.....	98
5.9	Compliance with Laws, Statutes and Other Regulatory Frameworks	101
5.10	Carbon ownership and rights.....	102
5.11	Risk management	104
5.12	Stakeholder engagement and consultation	105
5.12.1	Public Consultation	107
6	Internal quality control.....	108
7	Verification opinion	112
8	Verification statement	114
9	Facts discovered after verification.....	116
	Annex 1. Competence of team members and technical reviewers.....	117
	Annex 2. Clarification requests, corrective action requests and forward action requests.....	120
	Annex 3. Documentation review.....	148

<i>Annex 4. Abbreviations</i>	<i>178</i>
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1 Executive summary

The Delfines Cupica REDD+ Project, led by BIOFIX BIC, is aligned with climate change mitigation through the reduction of CO₂ emissions by developing activities that reduce deforestation and degradation of natural forests in the Community Councils of Los Delfines (Juradó and Bahía Solano) and Cupica (Bahía Solano), Chocó, Colombia.

The Delfines Cupica REDD+ Conservation Project is a project that contributes to improving the environmental, social, and economic impacts caused by acute deforestation in the national territory and covers 113,706 hectares. According to the methodology applied, the DELFINES CUPICA REDD+ Conservation Project continues to be eligible under the Methodological document for AFOLU sector: Quantification of GHG emission reductions or removals from REDD+ Projects, as the forests within the project area have maintained stable forest cover. This project promotes biodiversity conservation through restoration actions and sustainable forest management. However, threats such as livestock farming, agricultural expansion, and illegal logging have been identified as drivers of deforestation. In response, the project was born out of the community councils' interest in establishing a sustainable forest management system that guarantees environmental protection and mitigates these risks.

The Delfines Cupica REDD+ Conservation Project is an initiative that forms part of the AFOLU sector and is part of the REDD+ activity, a mechanism for reducing emissions from deforestation and forest degradation, plus conservation and sustainable forest management. This project is supported by a strategy to obtain benefits through the sale of Verified Carbon Credits (VCCs), effectively contributing to forest preservation and the prevention of land use change through verified activities of comprehensive community strengthening through sustainable production, autonomous resource management, and environmental conservation. Promoting family farming units, community markets, responsible use of minor species, ecological restoration, biodiversity monitoring, and education, governance, and social development processes achieves these goals.

The head of the project, BIOFIX BIC, provided sufficient evidence to establish that the start date of the DELFINES CUPICA REDD+ conservation project was January 1, 2010, as already validated. The project accreditation period is 30 years, from January 1, 2010, to December 31, 2039. In addition, a baseline revalidation process was carried out (the start date remains January 1, 2010), given that the first 10 years of the credit period have already elapsed, as established by the regulations.

It is important to note that the purpose of this verification of the DELFINES CUPICA REDD+ Conservation Project is to verify that the Project complies with the requirements of the BCR standard in Version 4.0 of July 14, 2025, in addition to the following methodologies and tools:

- *ISO 14064-3:2019 - Specification with guidance for the validation and verification of greenhouse gas (GHG) statements.*

- *ISO 14064-2:2019 - Specification with guidance at the project level for the quantification, monitoring, and reporting of greenhouse gas (GHG) emission reduction activities and GHG removal enhancement.*
- *BIOCARBON STANDARD Protocol, version 4.0, July 14/2025.*
- *Methodology Document for the AFOLU Sector / BCR0002 Quantification of GHG Emission Reductions from REDD+ Projects, version 4.0, May 27, 2024.*
- *Tool for Demonstrating Compliance with REDD+ Safeguards, version 1.1, January 26, 2023.*
- *Additionality and Baseline Tool, version 1.3, March 1, 2024.*
- *Sustainable Development Safeguards (SSD Tool), version 1.1, July 2024.*
- *BCR Tool. Sustainable Development Goals (SDGs). Version 1.0. June 27, 2023.*
- *Double Counting Avoidance (DCA) Tool, Version 2.0, February 7, 2024.*
- *Monitoring, Reporting, and Verification (MRV) Tool, Version 1.0, February 13, 2023.*
- *Permanence and Risk Management Tool Version 1.1 dated March 19, 2024.*
- *Greenhouse Gas Project Validation and Verification Manual, Version 2.4 dated March 23, 2024.*

Conclusion: *The audit team confirms that the verification analysis of the project's GHG reductions was carried out accurately, transparently, and conservatively, estimating a total of 1,372,631 tCO₂e [48] for the verification period from January 1, 2021, to December 31, 2024. The assessment considered the total 113,706 hectares of the project in the department of Chocó, Colombia.*

The audit carried out by the team VERSA EXPERTOS EN CERTIFICACIÓN S.A.S. (hereinafter "VERSA") to verify the Cupica Dolphins REDD+ Conservation Project had the main objective of assessing whether the project's activities have a significant effect on reducing greenhouse gas (GHG) emissions associated with the loss of natural ecosystems. The audit verified whether the project activities promote sustainable development and comply with the criteria defined for their implementation, in accordance with applicable legal regulations, the methodologies used to calculate emission reductions, and the effectiveness of the methods defined by the project owner to ensure compliance with the principles governing the audit process.

Regarding the revalidation of the baseline for the Delfines Cupica REDD+ Project, the process was found to be technically sound, with adequate control and verification mechanisms that support the consistency of the information 10 years after the start date of the project activities. The additionality and continued eligibility of the project in the Colombian department of Chocó are noteworthy.

2 Objective, scope and verification criteria

The verification process carried out by Versa Expertos en Certificación SAS for the Cupica Dolphin Conservation REDD+ Project was conducted through a thorough and detailed evaluation of all the evidence provided by the GHG Project manager, along with field visits covering all the communities participating in the GHG (Greenhouse Gas) project.

The objectives for this verification were:

- 1. Evaluate, with a 95% level of assurance, the information provided in the Project Design Document (PDD) and the Monitoring Report (MR) prepared by BIOFIX BIC. It was independently evaluated by Versa Expertos en Certificación S.A.S. in accordance with the guidelines of ISO 14064-2: 2019, as well as the regulations of the selected GHG program, the methodologies used, and the legislation of the country where the project is being developed.*
- 2. Verify that the activities, methods, and procedures, including monitoring, have been implemented in accordance with the project PD.*
- 3. Confirm the material accuracy of the greenhouse gas (GHG) emission reductions reported for the third monitoring period (January 1, 2021, to December 31, 2024).*
- 4. Revalidate (revalidation of the baseline after 10 years from the initial validation) and verify the project activities, the Project Design Document (PDD), the Monitoring Report (MR), the GHG emission sources, sinks, and/or reservoirs according to the GHG emission reduction quantification period, the baseline scenario, requirements, legal management processes and information. This along with guidelines and methodological documents for the standard BCR; identifying: deviations and significant lack of clarity in the procedures or criteria of the GHG project since the validation of the PD and the third verification period.*

Audit Criteria

The following is the information that was evaluated against the audit criteria:

- The information contained in PD V2.1 and RM V2.1 of the Cupica REDD+ Dolphin Conservation Project.*
- The evaluation of the documented information on the project between January 1, 2021, and December 31, 2024.*
- Review of previous verifications carried out in the first validation and verification (01/01/2010 – 31/12/2018) carried out by AENOR “VALIDATION AND VERIFICATION REPORT Version 1.0” [217] and the second verification (01/01/2019 - 31/12/2020) carried out by ICONTEC “VERIFICATION AUDIT REPORT GHG MITIGATION PROJECTS Version 4.0 Report Identification VER-CPR-MI-21-002” [218].*
- Tool for calculating GHG reductions from REDD+ in the period from 01/01/2021 to 31/12/2024.*

- *Field visit: Visit to the Delfines and Cupica Community Councils (Verification of compliance with REDD+ Safeguards, activities implemented by the project during the monitoring period that result in reductions or removals of greenhouse gas (GHG) emissions in the project area, compliance with commitments in accordance with co-benefits, and observation of deforestation hotspots).*

The VERSA audit team carried out this verification under the criteria of the *BCR standard using the following methodologies and tools:*

- *BIOCARBON STANDARD Protocol, version 4.0, 07/14/2025 (as this is a revalidation of the baseline) [209].*
- *Methodological Document AFOLU Sector / BCR0002 Quantification of GHG Emission Reductions from REDD+ Projects. Version 4.0. May 27, 2024 [210].*
- *Tool for demonstrating compliance with REDD+ safeguards Version 1.1, dated January 26, 2023 [211].*
- *Tool for Baseline and Additionality Version 1.3, dated March 1, 2024 [212].*
- *BCR Tool. Sustainable Development Goals (SDGs). Version 1.0. June 27, 2023 [213].*
- *Tool to Avoid Double Counting (ADC), Version 2.0, February 7, 2024 [214].*
- *Monitoring, Reporting, and Verification (MRV) Tool, Version 1.0, February 13, 2023 [215].*
- *Permanence and Risk Management Tool Version 1.1 dated March 19, 2024 [216].*

Colombian National Regulations:

- *Resolution 1447 of 2018 of the Ministry of Environment and Sustainable Development regulating the monitoring, reporting, and verification system for mitigation actions at the national level [196].*
- *Resolution 831 of 2020, of the Ministry of Environment and Sustainable Development, amends Resolution 1447 of 2018 [197].*
- *Decree 446 of 2020, issued by the Ministry of Environment and Sustainable Development, related to the accreditation of bodies verifying greenhouse gas emission reductions and removals [198].*
- *Decree 926 of 2017, issued by the Ministry of Environment and Sustainable Development, related to the provisions on the non-levy of the carbon tax [199].*
- *Law 2169 of 2021, issued by the Ministry of Environment and Sustainable Development, promotes low-carbon development in the country. This law promotes low-carbon development in the country by establishing minimum targets and measures for carbon neutrality and climate resilience, and sets forth other provisions [200].*
- *Law 2294 of 2023, of the Congress of the Republic, which issues the National Development Plan 2022-2026 [201].*
- *Forest Emissions Reference Level (NREF) for the period 2018-2022 [202].*

- Forest Emissions Reference Level (NREF) for the period 2023-2027 [203].
- NDC 3.0 Declaration Colombia Transformations for Life V.25.09.2025 [204].

International Regulations ISO:

- ISO 14064-2:2019 - Specification with guidance at the project level for the quantification, monitoring, and reporting of greenhouse gas (GHG) emission reduction activities and GHG removal enhancement [206].
- ISO 14064-3:2019 - Specification with guidance for the validation and verification of greenhouse gas (GHG) statements [207].

Verification Scope

The scope of the verification was to determine compliance with the applicable principles and criteria associated with the BCR0002 standard: Quantification of GHG Emission Reductions from REDD+ Projects. Version 4.0. May 27, 2024, such as:

- Validation of Projected Baseline Reductions (Revalidation Period 01/01/2021 – 12/31/2049).
Note: For the purposes of this report, the term ‘verification’ will be used predominantly, with the understanding that this includes revalidation. Only in specific cases will the term ‘validation’ be used, solely in the sections where it is appropriate.
- Verification of GHG emission reductions reported for the monitoring period (01/01/2021 to 31/12/2024), taking into account project boundaries, GHG types, verification of co-benefits, and verification of compliance with the BCR Standard, among others.

The verification of the DELFINES CUPICA REDD+ Conservation Project was carried out by the VERSA audit team in accordance with the procedures and criteria of the Biocarbon Standard GHG program, as well as the legal regulations applicable to the DELFINES CUPICA REDD+ Conservation Project, mentioned above.

Audit methodology and approach

The verification process carried out by the VERSA audit team was conducted independently and thoroughly documented, adhering to the criteria and objectives established by the audit team for the verification process, in line with the requirements of the BIOCARBON STANDARD. The audit was carried out using an approach based on documented and observed evidence in the area where the project is being developed. The verification was aimed at identifying, evaluating, and managing the potential risks associated with the GHG emissions reduction claim, thereby issuing a clear and accurate opinion on the matter.

Verification Planning

The VERSA audit team, together with the developer BIOFIX BIC and especially with the project managers in the region, planned this verification process for the DELFINES CUPICA REDD+ conservation project. This planning included:

- Structured communication with selected managers (representative of CODECHOCÓ, representative of the Bahía Solano Mayor's Office, representative of Corporación Tortugas del Pacífico, representative of PNN (Utría), IIAP (Pacific Environmental Research Institute), and Juradó representative) and the technical team, ensuring the coordination of all relevant activities and the availability of necessary resources [192].*
- Conduct field visits to the selected communities participating in the project to verify geographical boundaries, confirm information with representatives of the Community Councils, and corroborate the existence and quality of the information reported in the documentation submitted for this verification exercise.*
- Conduct a detailed review of the documentation and supporting evidence, evaluating both the level of security and the materiality of the information and ensuring that it complies with the required transparency and quality standards [192].*

During this process, the VERSA audit team implemented a proactive communication system with the technical team at BIOFIX BIC, the owner of the DELFINES CUPICA REDD+ conservation project. This facilitated the resolution of queries and requests for clarification (CL), requests for corrective actions (CAR) and future actions (FAR) when necessary, which contributed to strengthening compliance with requirements and improving the execution and quality of the project [192] [219].

VERSA's ethical and confidentiality commitment

Furthermore, VERSA and its audit team reaffirm their commitment to maintain confidentiality regarding all matters and documentation provided by the owner of the DELFINES CUPICA REDD+ conservation project, as well as the opinion and results of this verification.

Versa Expertos en Certificación SAS, is structured and operates in a manner that guarantees the principles of independence, impartiality, transparency, objectivity, and confidentiality, in accordance with the accreditation issued by ONAC. Through selection and training processes, the staff has the necessary competence to ensure customer satisfaction and confidence in the evaluation activities.

Versa Expertos en Certificación SAS has legally binding formats at the beginning of the contract with the VVB:

- *FOR-28 Confidentiality agreement; informing you of the prohibition on sharing information [194]:*
 - *Not to store, disclose, disseminate, comment on, copy, or make any other use of the information or activities in which you are involved and to which you have been given access or which originated in the performance of your designated duties within Versa Expertos en Certificación SAS. As well, not to use it for the exercise of your own activity or for the benefit of third parties. Not to duplicate or share it with third parties by any means except with the prior written authorization of Versa Expertos en Certificación SAS, or at the request of the competent authorities for the purposes and cases expressly provided for in the laws in force.*
 - *Not to remove information from the workplace, such as records and documents belonging to Versa Expertos en Certificación SAS, clients, or third parties, except for the performance of assigned duties. Upon termination of any relationship with Versa Expertos en Certificación SAS, all documentation must be returned.*
- *FOR-29 Disclosure of conflicts; prior knowledge of the lead auditor or technical expert hired [195]:*
 - *Advisory and/or consulting activities in compliance with GHG Program methodologies (ColCX, BioCarbon Registry, Cercarbono) or GHG standards (ISO 14064-1 or GHG PROTOCOL) in the last 24 months.*
 - *Current work or commercial activities other than those entrusted by VERSA that may pose a potential risk to impartiality (such as your employers' relationships with VERSA's clients or potential clients).*
 - *You have any financial or family relationship with a developer, another VVU, environmental consultant, or GHG program (ColCX, BioCarbon Registry, Cercarbono) within the scope of VERSA.*
 - *You have any financial or family relationship with a company or individual consultant and/or advisor for services (inventories and/or projects) within the scope of VERSA.*
- *FOR-108 NCI (No Conflict of Interest) Service Assignment [185] [186] [187]; ensuring impartiality at the start of each service, whereby the audit team undertakes to:*
 1. *Comply with the processes and instructions of Versa Expertos en Certificación SAS, including those related to impartiality and confidentiality.*
 2. *Declare any previous or current association on their part, or on the part of another person or organization with which they have a relationship (e.g., a family member or their employer), with an VVB client.*
 3. *Disclose any situation known to them that may present a perceived or actual threat of conflict of interest for them or for the VVB, whether internal or external, that may influence validation/verification activities, ensuring that they act impartially.*

On the other hand, funding sources come solely from conformity assessment activities and, when necessary, from loans from financial institutions. The company does not provide consulting or advisory services.

Any natural or legal person may access certification services within the established scope. Access to certification services does not depend on the size of the client, memberships, associations, or groups, nor on the number of certifications already issued.

Note: For more information, please refer to the VERSA website (<https://equipoversa.com/>). At the bottom of the page, you will find the policies on impartiality, data processing, anti-bribery, anti-corruption, quality, and the handling of complaints and appeals.

3 Verification process

3.1 Level of assurance and materiality

The VERSA audit team confirmed that the DELFINES CUPICA REDD+ conservation project applies the BCR standard methodology, the project's objectives, scope, revalidation and verification criteria, and the guidelines of ISO 14064-3:2019. In accordance with the above, two rounds of findings resolution were carried out, identifying a level of assurance for the verification of the Project greater than 95% and a material discrepancy of less than 5%, as previously agreed between the BIOFIX BIC project owner and VERSA through agreement VERSA-P-0226 "AGREEMENT FOR GHG PROJECT VERIFICATION" [190].

The VERSA team carried out an independent and thoroughly documented verification, identifying that the owner of the DELFINES CUPICA REDD+ conservation project had coherent and transparent procedures in place to address and adjust omissions and/or errors in the greenhouse gas (GHG) declaration. This considering that the mitigation actions proposed by the project were evaluated, confirming their authenticity, effectiveness, quantification, verifiability, transparency, and sustained impact over time, in line with the criteria established in the documentation presented as evidence.

The verification process carried out by the VERSA team was conducted in accordance with the criteria and objectives established by the audit team for the verification process, as described in section 2 above, Objectives, scope of application, and verification criteria. This analysis was based on the FOR-109 Annex 1 risk assessment (internal VERSA format), following the guidelines specified in ISO 14064-3-2019, in sections 5.1.3 to 5.1.7, as follows:

- a) Regarding control issues that undermine the verifier's confidence in the reported data: The data reported by BIOFIX BIC was verified and corroborated both in the field (demonstrable satisfaction and achievement of goals through interviews with communities) [193]. Additionally, a step-by-step explanation of both the calculations and the GIS was provided through a virtual meeting with the project owner's technical team (emission sources, carbon sinks and reservoirs, emission*

- factors, and other variables used to calculate the Monitoring Report).
- b) Regarding the possible poor management of documented information: The risk analysis identified that BIOFIX BIC has procedures and instructions for monitoring the data collected [192].
 - c) Regarding possible difficulties in locating the requested information: The risk analysis identified that BIOFIX BIC [192] has a logical order of evidence with their respective identifying names, both separately for the Delfines Community Council and for Cupica. Regarding possible difficulties in locating the requested information, it was identified that BIOFIX BIC maintains a logical and clearly identifiable order of evidence, organized separately for the Delfines and Cupica Community Councils, which facilitates its traceability and access during the audit process.

The project also implements a structured Quality Assurance and Quality Control (QA/QC) system in accordance with section 17 of the BCR 002 version 4.0 methodology [210], which guarantees the accuracy, consistency, and transparency of all data, calculations, and procedures applied in the quantification and monitoring of GHG reductions. This system includes the following components:

- 17.1 Quality assurance (QA): preventive procedures to avoid errors and ensure methodological compliance, including independent review of sampling design, validation of field training, peer review, and detailed documentation of sources and assumptions.
- 17.2 Quality control (QC): routine technical activities to verify data integrity, through re-measurement of plots, verification of coordinates and forms, version control, and traceability of modifications.
- 17.3 Corrective actions and traceability: transparent correction of errors and version control that allows results to be reproduced by third parties.
- 17.4 Documentation and archiving: organized digital storage of raw data, versioned calculations, field protocols, and external reports for at least 15 years.
- 17.5 Continuous improvement: periodic review of the QA/QC system, incorporating lessons learned, technological advances, audit feedback, and updates to international guidelines.
- Compliance with regulations indirectly related to GHG emissions, removals, or storage: As indicated in subsection a): A step-by-step explanation of both the calculations and the GIS will be provided via a virtual meeting with the project owner's technical team. In addition to this, the calculations will be recalculated to confirm the data and review the consistency of the emission factors with those of the NREF [202] [203].

The VERSA audit team for the verification process of the DELFINES CUPICA REDD+ conservation project defined the following criteria to determine the level of assurance (95%) and materiality (5%) of the project:

- Review of 100% of the documentary evidence submitted by the project owner. This provided context for the project and the sampling to be carried out in the semi-structured interviews with representatives and communities of the Delfines and Cupica Community Councils during fieldwork in the period from August 30 to September 5, 2024.
- Review of 100% of the GDB and processing of satellite images in order to propose visits to locations where activities to contain deforestation and forest degradation were being carried out.
- Virtual meeting with representatives of BIOFIX BIC for an initial meeting, introduction, and presentation of the auditor team and project owner team on August 14, 2025. Contextualization of the dynamics of the Community Councils in the department of Chocó.

It should be clarified that, according to Resolution 1447 of 2018, Article 38. Criteria for validation and verification of sectoral GHG mitigation projects [196]. In all cases, the VVB must also take into account the following validation and verification criteria for GHG mitigation sectoral projects: 1. The level of assurance of the validation and verification of the GHG mitigation sectoral project must not be less than 95%. 2. The material discrepancy between the data supporting the baseline of the GHG mitigation sectoral project and the estimate of GHG emission reductions or removals may be up to $\pm 5\%$.

Therefore, as the project was submitting a third verification and had been verified on two previous occasions by two different VVOs, the maximum limits for verification were set at the assurance level (95%) and materiality (5%). The level of assurance exceeded 95%, supported by a complete review of the documentation, a field visit to the 14 activities, a detailed verification of calculations in a virtual meeting, and interviews with one representative per activity and all of the Community Councils (for more details, see section 3.2.2 Sampling).

3.2 Validation and verification activities

3.2.1 Planning

The audit process began with the formalization of process VERSA-P-0226 through an agreement signed by the parties on February 6, 2024 [190]. Subsequently, on August 10 of this year, Versa's audit team was selected, consisting of professionals with the necessary skills to carry out the verification audit. BIOFIX BIC was also notified of the professionals appointed to audit the DELFINES CUPICA REDD+ conservation project. The audit plan and the audit team were presented during a virtual meeting [192].

The verification plan was based on ISO 17029:2019 and ISO 14064-3:2019 standards and included the following stages to carry out the verification:

a) Preliminar activities:

- Definition of the type of service: Verification and revalidation of the baseline.
- Establishment of objectives, criteria, and scope.
- Determination of the level of assurance (95%) and materiality (5%).

b) Selection of the verification team.

c) Planning of the verification process, which included [207]:

- Conduct strategic analysis and risk assessment.
- Develop a plan for collecting and sampling evidence.
- Create a specific verification plan.

d) Sharing the audit plan with the client (BIOFIX BIC as project owner).

e) Carrying out verification activities in accordance with the audit plan.

f) Collecting documentary and on-site evidence in accordance with the established sampling plan.

g) Issuing the final verification report, together with the corresponding opinion.

This process was carried out in accordance with VERSA Procedures, which regulate GHG verification services. In this regard, four stages were carried out:

1. *Preliminary activities and determination of the Audit Plan:* In August 2024, the audit team carried out risk identification, control, and assessment, with the aim of evaluating possible sources of errors, omissions, or distortions in the GHG project activities. The main inputs for this assessment were the Monitoring Report (MR), the baseline spreadsheets, and the monitoring plan records attached to the MR [48].
2. *Document review and site visit:* Based on the risk assessment, it was deemed necessary to corroborate on site the spatial boundaries of the project, property and carbon rights, REDD+ safeguards, project implementation status, and data management. The evidence collection plan included document review, cross-checking of secondary information, and a site visit with interviews and tours.
3. *Development of the audit plan:* In accordance with the criteria, scope, objectives, and level of assurance, the plan was developed following the sampling plan. This included a detailed schedule of on-site audit activities, which were carried out from August 30 to September 5, 2024. The assessment allowed for an organized review of qualitative and quantitative evidence.
4. *Opinion:* During the document review and field visit stages, the likelihood that the project implementation would achieve the GHG reductions projected and declared by the proponents was assessed. This allowed an independent opinion to be issued on the verification of the emission reductions generated by the implementation of the project.

Strategic Analysis

a) Sector information:

The Delfines Cupica REDD+ Conservation Project belongs to the AFOLU (Agriculture, Forestry, and Other Land Use) sector, which includes activities to reduce GHG emissions through REDD+ activities (Reducing Emissions from Deforestation, Degradation, and Forest Conservation, sustainable management, or improvement of forest carbon stocks). The AFOLU sector has been recording measures with greater mitigation potential, such as reducing the conversion of natural ecosystems, increasing carbon reduction in areas such as livestock and agriculture, restoring ecosystems, afforestation and reforestation, and improving forest management. The DELFINES CUPICA REDD+ conservation project is aligned with and encourages these practices in its environment as a contribution to climate change adaptability and efficient greenhouse gas management.

The verified activities showed that the initiatives implemented (such as strengthening family farming units, sustainable use of minor species, consolidation of community markets, restoration of degraded ecosystems, and installation and rotation of timber crops) effectively contribute to GHG reduction and removal by reducing pressure on forests, promoting sustainable livelihoods, and increasing carbon capture capacity. These actions, together with the strengthening of self-governance, environmental education, and forest monitoring, consolidate community management of the territory and ensure the permanence of climate results [119].

b) Project Nature

The Delfines Cupica REDD+ Conservation Project is an independent project in the AFOLU sector involving REDD+ activities. Located in the department of Chocó, it is an initiative that brings together the Community Councils of Delfines and Cupica in response to the need to carry out joint climate action activities to reduce GHG emissions and conserve the tropical rainforest landscape. The resolutions endorsing the legal status of the councils are evidenced in Annex 1a. Res. 2200 of 2002 Delfines [1] and Annex 1b. Res. 2700 of 2001 Cupica [2]. In addition, the representatives of the Councils, through field interviews, ratify the legal agreements “TEMPORARY ASSOCIATION CONTRACT SIGNED BETWEEN BIOFIX CONSULTORIA AND THE DELFINES-CUPICA COMMUNITY COUNCIL” concluded on 04/16/2021 [228].

c) Regulatory and GHG program requirements

In order to provide an objective and independent opinion, the audit carried out by the VERSA team, whose purpose was to verify the Project, assessed the compliance of activities associated with the reduction of greenhouse gas (GHG) emissions caused by forest degradation and deforestation. This was done considering the criteria defined for the project,

the applicable legal standards, the methodologies used to calculate emissions reductions, the tools, and the effectiveness of the methods defined by the project proponent, as evidenced in section 2, “Objectives, scope of application, and verification criteria.” In addition, the contributions to the fulfillment of the Sustainable Development Goals (SDGs) [70] and co-benefits to which The Delfines Cupica REDD+ Conservation Project applies were evaluated.

d) Expected materiality threshold

After evaluating the project's documentary information and verifying it with information collected during fieldwork carried out by the audit team, two rounds of findings resolution were carried out. It was identified a level of assurance of the project verification greater than 95% and a material discrepancy of less than 5%, as previously agreed between the BIOFIX BIC project owner and Versa certifier through agreement VERSA-P-0226. This complies with sections 5.1.3 Level of assurance in the case of verification and 5.1.7 Materiality thresholds of the ISO 14064-3:2019 standard. In order to comply with these materiality and assurance level criteria, section “3.2.2 Sampling” of this document specifies the review of 100% of the evidence provided by BIOFIX, review of the geodatabase for verification of boundaries, recalculations, among others.

e) Accuracy and integrity of GHG reporting

The Project Design Document (PD) and Monitoring Reports (MR) were reviewed and compared, confirming that the project activity and methodology BCR0002 correspond to activities and methodologies applicable under the conditions of the BCR program for the AFOLU sector. Consistency was found between the information in the PD and the MR; any deviations found were raised as non-conformities (see Annex 2. Clarification requests, corrective action requests, and forward action requests in this document for details on findings that have been corrected). [191].

f) Scope and limits of the GHG statement

The information related to the project boundaries met the BCR criteria. This information was cross-checked with data collected during the site visit. The adjustments requested during validation and verification did not constitute material errors.

g) Data limits

El The Delfines Cupica REDD+ Conservation Project, se desarrolla en las jurisdicciones de los Consejos Comunitarios Delfines y Cupica, en el departamento del Chocó.

The limits are listed below:

Community councils	Extension	Latitude	Length
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	113.706 ha	6.89652448	-77.59899157
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Community council	Municipality	Included hamlets	Boundaries
Los Delfines (comprises two sectors)	<i>Juradó</i>	<i>Curiche Coredó Guarín Patajona Aguacate Octavida Piña</i>	Indigenous Reserves: <i>Peña Blanca Santa Marta de Curiche Uva y Pogue Pichicora, Chicue, Puerto Alegre Ríos Valle, Boroboro, Posamansa</i> Community Councils: <i>Juradó Truandó medio Cupica</i> Affluents: <i>Río Partadó Río Putumia Quebrada Peña Quebrada La Calle Quebrada La Punta Quebrada Piña Quebrada Tundo Quebrada Chorro del Cura</i> National Natural Park Utría Pacific coastline
	<i>Bahía Solano</i>	<i>Nabugá Playita de las Flores Playita de los Potes Huaca Mecana Ciudad Mutis Rural Punta Huina Playa de los Cuestas Juna El Valle</i>	
Cupica	<i>Bahía Solano</i>	<i>La pista Pueblo Nuevo Tebada</i>	Indigenous Reserves: <i>Jagual Río Chintadó Río Domingodó Río Opogadó Río Napipi High Río Cuia Pichicora, Chicue, Puerto Alegre</i> Community councils

			Los Delfines Truandó Pacific coastline
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Fuente: BIOFIX BIC – The Delfines Cupica REDD+ Conservation Project

The audit team verified the relevant cartographic information available in the specific geospatial databases for each component in the annexes:

- *Annex 1a. Resolution 2200 of 2002. Whereby the vacant lands collectively occupied by the Black Community, organized in the General Community Council of the Northern Pacific Coast of Chocó -Los Delfines-, located in the municipalities of Bahía Solano and Juradó, department of Chocó, are awarded as Black Community Lands.*
- *Annex 1b. Resolution 2700 of 2001. By means of which the vacant lands collectively occupied by the Black Community, organized in the Community Council of Cupica, located in the municipality of Bahía Solano, department of Chocó, are awarded as Black Community Lands.*

h) SSR emissions (source, sink, and reservoir) and their contribution to the global GHG statement

The audit team found that the non-deforestation contractually linked to The Delfines Cupica REDD+ Conservation Project is a significant achievement that demonstrates a strong commitment to reducing emissions and conserving natural ecosystems. By protecting these vast territories from deforestation, the project directly contributes to climate change mitigation by preventing the release of large amounts of carbon stored in forest biomass. The positive impact on Sustainable Development Goals (SDGs) 6 (Clean Water and Sanitation) and 15 (Life on Land) is another highlight of the project's alignment with international commitments, including the Paris Agreement. Forest conservation contributes to the protection of biodiversity, the preservation of ecosystem services, and the assurance of a sustainable water supply, all of which are fundamental to sustainable development and resilience to climate change.

The audit team based its review on the SSRs triggered by activities to reduce degradation and deforestation, such as:

- *Strengthening, production, and commercialization of family farming units.*
- *Sustainable use of minor species.*
- *Consolidation of community markets.*
- *Strengthening of self-governance systems and traditional knowledge.*
- *Monitoring of deforestation, forest degradation, and biodiversity.*
- *Capacity building for the implementation of social investment strategies (health, education, housing).*
- *Strengthening legal, institutional, and financial capacities (autonomy in resource management).*

- Promotion of education and research processes to strengthen sustainable management of forests and their biodiversity.
- Participatory restoration, recovery, and/or rehabilitation of degraded ecosystems.
- Installation and rotation of timber crops.

Nota: Las actividades evaluadas anteriormente fueron punto principal en la cuantificación de la biomasa vegetal contenida en ecosistemas de bosques (Bioma Pacífico), que se estima a partir de la suma de la biomasa aérea (BA) y la biomasa subterránea (BS).

- i) *Cambios en cantidades de emisiones, remociones y reservorios de GEI desde el informe del periodo anterior*

VERIFICATION STATEMENT	REPORT ISSUANCE DATE	Total tCO _{2e}	tCO _{2e} /year
GHG reductions during the monitoring period January 1, 2010 – December 31, 2018	10/10/2019	3.426.050	380.672
GHG reductions during the monitoring period January 1, 2019 – December 31, 2020	29/07/2021	615.706	307.853
GHG reductions during the monitoring period January 1, 2021 – December 31, 2024	Current	1.372.631	343.157

- j) *Suitability of quantification and reporting methods, and any changes made.*

Level 2 was used based on the specific data available in the country at that time, especially IDEAM data on the amount of carbon stored in tropical forests in the study area. In addition, the AFOLU Sector Methodology Document / BCRO002 Quantification of GHG Emission Reductions from REDD+ Projects was used. Version 4.0. May 27, 2024, the NREF 2018-2022 and 2023-2027 and the MRV (Monitoring, Reporting, and Verification) system for mitigation actions are regulated by Resolution 1447 of 2018. [202] [203] [204] [205].

Compliance with these GHG calculations and their respective conclusions is evidenced in section “5.2 Quantification of GHG emission reductions and removals” of this document.

- k) *Sources of GHG information*

The verification process identified that the sources of information associated with the activity data, emission factors, carbon reservoirs, and emission sources included were

relevant for the development of the baseline and project scenarios, following the guidelines of the BCR standard. The documents provided by the developer BIOFIX and the project owners, the Community Councils, are listed in “Annex 3. Documentation review” of this document. These documents were then compared against the criteria described in section “2 Objective, scope, and verification criteria” and also described in Annex 3. Documentation review.

l) Information systems and their controls for data management

The Delfines Cupica REDD+ Conservation Project has information systems that ensure the traceability and reliability of the data used in the design, monitoring, and verification of the project. Among the main controls are:

Geospatial and forest management: use of GIS and satellite platforms to monitor forest cover, with field validation.

Structured databases: integration of forest inventories and community records under standardized protocols, with quality controls and internal audits.

Security and traceability: role-based access restrictions, regular backups, and data modification logs.

Transparency and verification: documentation of processes and availability of information for external validation.

The project also has technical support to strengthen data management, such as:

Annex 14a. GEODATABASE_DELFINES_CUPICA_V1_290725 [50]

Annex 14b. Spatial boundary definition [51]

Annex 14c. Procedimiento análisis precisión_delfinescupica [52]

To verify the project's compliance with the principles established in Resolution 1447 of 2018 [196], particularly Article 40, a technical and documentary review was conducted of the methodological system used to quantify emission reductions. The purpose of this verification was to ensure that the calculation of the maximum GHG mitigation potential is in accordance with the national guidelines defined in the Forest Emissions Reference Level (NREF), which is the subject of national accounting for REDD+ projects [202] [203].

The process included the methodological reconstruction of the NREF published by the Ministry of Environment and Sustainable Development (MADS), comparing its assumptions, equations, and emission factors with those applied in the project. It was verified that the emission factors, deforestation rates, biomass densities, and activity variables used corresponded to those officially established in the NREF and that the equations for calculating avoided emissions were consistent with those adopted in that instrument.

Likewise, the application of the BCR 0002 methodology and the complementary tools defined therein were reviewed, verifying that the estimation, stratification, uncertainty management, and monitoring procedures were consistent with the technical parameters and eligibility requirements of the national REDD+ framework [196-205].

m) Management of data reporting and responsible party support processes

The audit team states that it received full support and cooperation from the technical team at BIOFIX BIC, owner of The Delfines Cupica REDD+ Conservation Project, in providing, explaining, and presenting information related to the project.

n) Evidence available for GHG information and reporting by the owner

The audit team established that information is handled transparently and is easily accessible, as evidenced in the field and with the Community Councils belonging to The Delfines Cupica REDD+ Conservation Project, which is carried out through the continuous use of the media established for the project. BIOFIX BIC has direct communication channels through on-site visits by the social and GIS technical team, with evidence supported by the files sent for review by the audit team.

o) Results of previous verifications

In the following, the audit team summarizes the history since the first verification, previous verification reports, and the findings of the current verification process for GHG figures:

Statement No.	Year	tCO _{2e}	Total tCO _{2e}
Verification Statement 1	2010	394.483	3,426.050
	2011	390.963	
	2012	387.472	
	2013	384.010	
	2014	380.577	
	2015	377.1733	
	2016	373.797	
	2017	370.449	
Verification Statement 2	2018	367.129	615.706
	2019	308.834	
Verification Statement 3 (current process)	2020	306.872	1,372.631
	2021	374.454	
	2022	381.800	
	2023	304.242	
	2024	312.135	

The audit team verified the monitoring plan described in the MR, ensuring that monitoring

activities were carried out as planned and that the data collected was representative and accurate. Field records and periodic monitoring reports were reviewed to confirm the consistency and accuracy of the reported emissions data.

p) Sensitivity or uncertainty analysis results (see ISO 14067)

The assessment of accuracy, uncertainty, and error associated with geographic information sources, emission factors, and other quantification parameters met the BCR criteria. No material discrepancies were observed.

To verify the uncertainty associated with emission reduction estimates, the analysis of measurement error margins and the application of conservative approaches were included to ensure that reported reductions were not overestimated. The assumptions and emission factors used were reviewed and compared with the national reference level NREF, 2020, and 2023.

For the REDD+ component, the project owner used forest and non-forest maps by comparing the classification results with a reference dataset, including in situ observations and high-resolution images. The accuracy results achieved were greater than 95%. The audit team downloaded the data for layer transposition with that provided by the initiative developer. It should be noted that the source of the cartography is IDEAM and that this is in line with Resolution 1447 of 2018 and methodology BCR 0002.

The assurance level exceeded 95% compliance, as 100% of the information provided by the client was reviewed. In addition, 100% of the representatives of the Community Councils were interviewed. In terms of materiality, this did not exceed 5% of the GHG reductions submitted in the first version of the MR for verification.

q) Allocation approach

The audit team verified that the process of assigning responsibilities for monitoring and reporting variables relevant to calculating emission reductions or removals within The Delfines Cupica REDD+ Conservation Project is the sole responsibility of BIOFIX BIC, led by a technical team. This responsibility is further supported by close collaboration with environmental managers, who also act as territorial liaisons for the project, with a collaborative approach focused on active reporting and monitoring with a high degree of accuracy, shared responsibility, and differentiated data precision.

The audit team verified through document review (described in Annex 3. Documentation review), interviews, and site visits that roles and responsibilities are clearly defined for monitoring and reporting relevant variables. The owner of The Delfines Cupica REDD+ Conservation Project has a complete operational structure that allows for effective monitoring and reporting of the variables relevant to the calculation of emission reductions.

r) GHG Type

The Delfines Cupica REDD+ Conservation Project aims to reduce carbon dioxide (CO₂) emissions.

s) Monitoring methodology (direct measurement of GHGs, calculation of GHGs)

Emissions calculations include detailed formulas, methods, and parameters established in Section 11 of the BCR Protocol and Section 13 of the BCR 0002 methodology. Emission factors were obtained from official sources or relevant scientific studies in the region. The activity data provided made it possible to assess compliance with the criteria established in each BCR methodology applied.

3.2.2 Sampling

Sampling plan

The audit team planned to review 100% of the documentary evidence submitted by the project owner, ensuring its alignment with the criteria defined for verification activities. In addition, the environmental integrity of the measures proposed to mitigate climate change, control deforestation, and reduce greenhouse gas emissions resulting from land use changes in the area of The Delfines Cupica REDD+ Conservation Project was evaluated.

The audit team appointed by VERSA focused on verification activities and relied on the evidence provided by the project owner. With the aim of fully understanding the activities and processes described in the Monitoring and Verification (RMV) Report of The Delfines Cupica REDD+ Conservation Project in terms of Greenhouse Gas (GHG) Emissions, the assessment of compliance with Social and Environmental Safeguards and the Colombian legal context.

The identified sampling plan is presented below:

SAMPLING PLAN				
Criteria	Sampling approach	Sampling Type	Population	Sample size
Document review	Document review	The review will focus on the documentation of the process followed by the project manager, the approaches used in decision-making, and the justification of all actions and strategies for	PDD, RM, 34 Annexs	100%

		<i>monitoring the project, in line with the previously agreed criteria.</i>		
<i>Calculations and principles</i>	<i>Document review</i>	<i>Review of areas and activities in the Monitoring Report, in accordance with the implementation of criteria in line with ISO standards, the materiality threshold, current legal regulations, and BCR requirements. The suitability of quantification methods, as well as the reliability of information sources on greenhouse gas (GHG) emissions and the methodology to be used.</i>	<i>1 calculation tool</i>	<i>100%</i>
<i>Compliance with the Cancun safeguards and the national interpretation of the Cancun social and environmental safeguards</i>	<i>Interviews</i>	<i>Review of how the project aligns with the various principles set forth in the NDCs, the Cancun Safeguards, and national interpretation. Compliance with this requirement will be assessed through interviews with the various stakeholders involved in the project.</i>	<i>2 Community Councils and representatives from each project activity (14 activities).</i>	<i>100%</i>

Level of Assurance

The VERSA audit team for the verification process of The Delfines Cupica REDD+ Conservation Project defined the following criteria to assess the level of assurance (95%) and materiality (5%) of the Project.

The level of assurance was greater than 95%, as all the documented information provided by BIOFIX BIC was reviewed, a field visit was made to the 14 activities*, and a virtual meeting was held to review each of the calculations in detail.

As for community interviews, at least one interview was conducted with a representative of each activity* (14), and 100% of the representatives of the Community Councils were interviewed.

*Activities:

1. Administrative headquarters of the Juradó Council (Delfines)
2. Drinking water supply project in Juradó (Delfines)
3. Administrative headquarters of the Council in Bahía Solano (Delfines)

4. Development of governance instruments (ethno-development plan, internal regulations, and environmental management plan) (Delfines and Cupica)
5. Community nursery in the village of Valle (Delfines)
6. Rice farmers project (implementation of rice processing machinery) (Delfines)
7. Production project (chicken coops) (Delfines)
8. Residents receiving scholarships (Delfines)
9. Mecana community bridge (Delfines)
10. Purchase of Council vehicle (boat and supplies for tourism and fishing) (Cupica)
11. Huina aqueduct (Delfines)
12. Improvements to Nabugá roads (Cupica)
13. Community nursery and mangrove reforestation (Cupica)
14. Teaching and support for vanilla planting projects (Cupica)

Verification Scope

The scope of the verification was to determine compliance with the applicable principles and criteria associated with the BCR0002 methodology: Quantification of GHG Emission Reductions from REDD+ Projects. Version 4.0. May 27, 2024 together with the verification of the implementation of project activities, and how these activities harmonize with the legal regulations, the standard, and the other criteria described in section 2 of this document. The scope covers compliance with all criteria, including but not limited to:

- *Validation of projected reductions from the baseline (Revalidation period January 1, 2021 – December 31, 2049).*
- *Verification of GHG emission reductions reported for the monitoring period (January 1, 2021 to December 31, 2024), taking into account project boundaries, GHG types, verification of co-benefits, and verification of compliance with the BCR Standard, among others.*

The sampling plan sought to verify that what was mentioned in the PD was being implemented in the MR and across the territory of the Community Councils.

Verification criteria

The criteria applied and the details of all aspects considered in the scope were not limited to the following:

- *BIOCARBON STANDARD V 4.0 protocol*
- *AFOLU Sector Methodology Document / BCR0002 Quantification of GHG Emission Reductions from REDD+ Projects.*
- *Resolución 1447 de 2018*
- *Resolución 831 de 2020*
- *Decreto 446 de 2020*

- Decreto 926 de 2017
- Ley 2169 de 2021
- Ley 2294 de 2023
- ISO 14064-2:2019
- ISO 14064-3:2019
- Nivel de Referencia de Emisiones Forestales (NREF) para el periodo 2023 – 2027.
- NDC 3.0 Declarativa Colombia Transformaciones para la Vida V.25.09.2025.

The audit criteria were the basis for the initial document review, which produced preliminary findings that would be corroborated in the field. The sampling plan confirmed these preliminary findings in order to prioritize reviews during the field visit and/or at the meeting to review calculations and GIS data.

Methodologies for determining representative samples

The VERSA audit team conducted this verification under the BCR standard using the following methodologies and tools:

- AFOLU Sector Methodology Document / BCR0002 Quantification of GHG Emission Reductions from REDD+ Projects. Version 4.0. May 27, 2024.
- Tool for Demonstrating Compliance with REDD+ Safeguards Version 1.1, dated January 26, 2023.
- Tool for Baseline and Additionality Version 1.3, March 1, 2024.
- BCR Tool. Sustainable Development Goals (SDGs). Version 1.0. June 27, 2023.
- Tool to avoid double counting (ADC), Version 2.0, February 7, 2024
- Monitoring, Reporting, and Verification (MRV) Tool Version 1.0, February 13, 2023.
- Permanence and Risk Management Tool Version 1.1, March 19, 2024.

Risks of possible errors, omissions, or misinterpretations: risk assessment, following the guidelines specified in ISO 14064-3:2019, in sections 5.1.3 to 5.1.7, as follows:

In relation to aspects that could affect the verifier's confidence in the reported data, the information provided by BIOFIX BIC was verified and corroborated through fieldwork (including interviews with communities to demonstrate compliance with targets). As well as through virtual meetings with the project owner's technical team, where the calculations and use of GIS (including emission sources, sinks, carbon reservoirs, emission factors, and other variables used in the Monitoring Report) were explained in detail. With regard to the management of documented information, the risk analysis identified that BIOFIX BIC has procedures and instructions in place for the proper monitoring of the data collected. Likewise, an organized system for storing evidence was identified, with identifying names and separate classifications for the Delfines Community Council and Cupica, which facilitates its location. Finally, with regard to compliance with regulations indirectly related to GHG emissions, removals, or storage, the detailed review and technical explanation

process will again be applied through meetings with the Project team.

Note: The risk analysis of the audit plan (inherent risks, control risk, detection risk, and ICT) can be found in section “6 internal quality control” with a more detailed assessment.

3.2.3 Execution

3.2.3.1 Onsite inspection

The objectives of the on-site visit focused on:

- Verify the knowledge of Afro-descendant communities in the Delfines Cupica REDD+ Conservation Project about social and environmental safeguards and their compliance.*
- Verify the status of implementation of activities to reduce forest degradation and deforestation.*
- Demonstrate the effectiveness and implementation of the programs proposed in the PD and RM for compliance with the SDGs.*
- Minimize the developer's bias toward communities through interviews.*
- Approach the authorities involved in the project in person.*

Audit opening

August 30, 2024 marked the opening meeting in Juradó.

During this meeting, the following points were addressed:

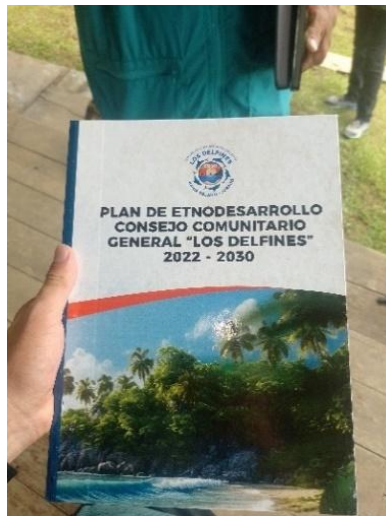
- 1. The role played by VVB VERSA as a conformity assessment body responsible for carrying out the verification of the DELFINES CUPICA REDD+ Project.*
- 2. General presentation of the verification process and reading of the audit plan.*
- 3. Purpose and scope of the verification.*
- 4. Ratification of the confidentiality commitment by the audit team.*
- 5. Explanation of the process for identifying findings and their classification.*
- 6. Communication channels available for handling comments, complaints, and claims to VERSA.*
- 7. Clarification on the possibility of additional unexpected processes occurring during the audit process.*
- 8. Methods for gathering information and evidence, as well as communication during validation/verification.*

Subsequently, a visit was made to the administrative headquarters of the Juradó Council and to the water supply project in the municipality of Juradó.



On August 31, 2024, the trip from Juradó to Bahía Solano took place, marking the start of the audit process with the CCGD. Within this framework, a meeting was held with the Board of Directors and the Legal Representative of the Council, followed by a tour of the administrative headquarters in Bahía Solano, where the governance instruments (Ethno-development Plan, Internal Regulations, and Environmental Management Plan) were physically presented. Subsequently, the trip from Bahía Solano to Valle was made, where the community nursery in the village of Valle and the rice farmers' project were visited. Finally, the return trip from Valle to Bahía Solano was made, continuing with a visit to the chicken coop production project.



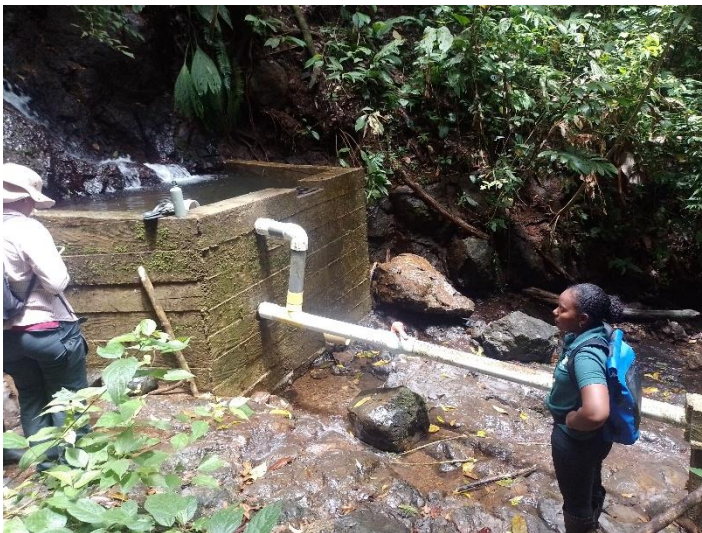




On September 1, 2024, activities continued in Bahía Solano, where interviews were conducted with scholarship recipients and the Council's technical team as part of the administrative strengthening project. Subsequently, the group traveled from Bahía Solano to Mecaná to visit the community bridge, ending with the return trip from Mecaná to Bahía Solano.



On September 2, 2024, in Bahía Solano, the Council's vehicle (boat) was inspected and interviews were conducted with beneficiaries of the tourism project in the community of Tebada. Subsequently, the team traveled from Bahía Solano to Huina to visit the Huina aqueduct, followed by a trip from Huina to Nabugá to visit the roads in that community, ending with the return trip from Nabugá to Bahía Solano.





On September 3, 2024, the trip from Bahía Solano to Cupica took place, opening the meeting with the CC CUPICA, in which the Board of Directors and the Legal Representative participated. Subsequently, a visit was made to the community nursery, as well as tours of the mangrove reforestation and vanilla plantation areas. During the day, interviews were also conducted with participants in both projects, as well as with beneficiaries of other initiatives, complemented by field observations.





On September 4, 2024, trips were made from Cupica to Bahía Solano and from Bahía Solano to Valle. In Valle, measurements were taken at deforestation sites on La Cueva beach, caused by increased tourism. Finally, the return trip from Valle to Bahía Solano was made.



On September 5, 2024, the field trip concluded with the presentation of preliminary findings, pending final consolidation based on additional interviews and a virtual review meeting with the BIOFIX technical team. Subsequently, the group traveled from Bahía Solano to Medellín.



During the on-site visit, as part of the revalidation and verification process for The Delfines Cupica REDD+ Conservation Project, a series of activities were carried out to compare the documented information with the reality of the implementation area. These included:

1. **Field review of project areas**
 - Walks through different parts of the conservation area, assessing the integrity of the forests and the absence of unauthorized deforestation activities.
 - Verification of consistency between the project area boundaries defined in the documents and the geospatial maps.
2. **Interviews and meetings with key stakeholders**
 - Dialogue with local communities, ethnic authorities, and representatives of community organizations to validate their participation in decision-making and the implementation of activities.
 - Review of benefit distribution and conflict resolution mechanisms.
3. **Verification of the application of the selected REDD+ methodology**
 - Verification of methodological assumptions (deforestation baseline, emission factors, carbon capture rates) with local and regional data.
 - Assessment of the quality and traceability of the information used to construct the reference scenario and to quantify emission reductions.
 - Verification of the existence of wetlands, peat soils, or any other type of soil, as well as the suitability of the methods used for data collection, processing, and storage.
 - Assessment of the technical competence of the proponent and confirmation that communities are aware of the existence of the REDD+ project in their territory.
4. **Analysis of the sectoral scope and complexity of the project**
 - Review of how the project addresses the main causes of deforestation in the area (pressure from forest exploitation and expansion of extractive activities).
 - Evaluation of the integration of social, cultural, and environmental aspects into the conservation strategy, considering that this is a collective territory with high biodiversity value.
5. **Monitoring, reporting, and verification (MRV) systems**
 - Verification of forest monitoring protocols, including satellite imagery, field inventories, and community records.

Together, these activities made it possible to verify the consistency between the documentation presented, the methodological parameters applied, and the reality observed in the territory. They also provided input for verifying the relevance of the project design in terms of its sectoral scope, the complexity of the information used, since access was obtained to all the documentation and visits were made to all the activities carried out by the project, and the commitments made by the communities.

Conclusion: In order to provide technical support for the activities carried out during the site visit, the map below shows the specific points inspected.



LEYENDA

SITIOS VISITADOS DURANTE AUDITORÍA

Delfines Cupica REDD+

Visita realizada entre:
Agosto 30 - Septiembre 5 / 2024



Municipios

Puntos de interés

- Acueducto Huina
- Cascada Nabuga
- Consejo comunitario El Rio
- Cultivos de vainilla
- Cupica Cabeza Municipio
- Embarcadero
- Estero Cacique
- Galpón de pollos
- Mama Orbe
- Presencia de deforestación
- Reforestacion Tundo
- Vivero

3.2.3.2 Interviews

Based on the information provided, an audit plan was drawn up, which was approved by the audit team and agreed in advance with the head of The Delfines Cupica REDD+ Conservation Project prior to the field visit. The field phase took place between August 30 and September 5, 2024, during which visits were made to the linked properties and interviews were conducted with the owners, who are also beneficiaries of The Delfines Cupica REDD+ Conservation Project.

The interviews were based on the following semi-structured questionnaire (with the possibility of opening up to more questions according to each participant's answers).

Semi-structured interview

General questions

- 1. Perspective on the developer.*
- 2. Knowledge of the carbon market (what is a carbon credit, climate change, etc.).*
- 3. What benefits has the project brought to the community? How have you benefited?*
- 4. What do you know about REDD+?*
- 5. Have you participated in the project's activities?*
- 6. How has communication with the developer been? What communication channels are used?*
- 7. Why do you think deforestation is increasing?*

Safeguards:

- 1. Knows the channels for generating a PQR.*
- 2. Knows the profit distribution percentages.*
- 3. Knows the results of the latest monitoring report. How much was sold. How much money is left.*
- 4. Knows how much money was spent on project activities.*
- 5. Community spaces have been created to make decisions about how the money should be spent and on what activities.*
- 6. How is this money reaching them?*
- 7. How do you think the project supports "Forest Conservation and Biodiversity"?*
- 8. Communities: Has the prior consultation process been carried out, or has anyone from the Ministry of the Interior been here?*
- 9. Communities: Do you believe that the project is in line with your customs and way of life?*

10. Tell me a little more about the proposed ethno-development plans. Who designed them?

SDG Context

1. What is the presence of the State like in this area? Which state entities are present? What services does the State provide in these areas?
2. What is the situation regarding health centers?
3. How is education being managed in the area?
4. What is the situation regarding sanitation?
5. What is the situation regarding energy in the area?
6. Has the flora and fauna in the area been protected?

On the other hand, interviews were conducted with the authorities involved in the project. The interviews were based on the following semi-structured questionnaire (with the possibility of opening up to more questions in line with the answers, depending on each authority).

Questions for authorities involved in the project (Governor's Office, Mayor's Office, Foundations, Secretaries of Ethnic Affairs, representatives of neighboring PNNs, Regional Autonomous Corporations, etc.).

1. What is your perspective on the REDD+ projects being carried out in the region?
2. Have these territories been monitored?
3. Have prior consultation processes been carried out in this region or in the project?
4. What is the outlook for deforestation in the region?
5. How are the financial resources in the project monitored?

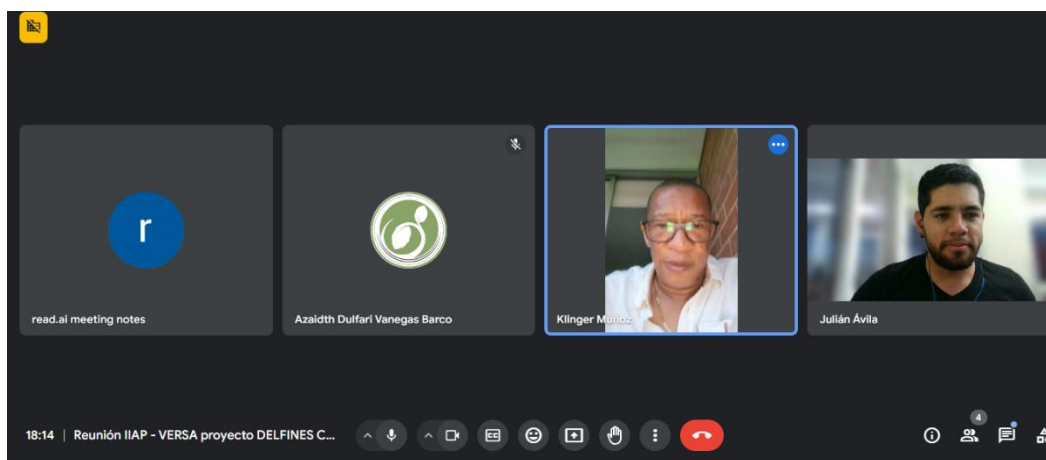
Key findings from on-site community interview visits:

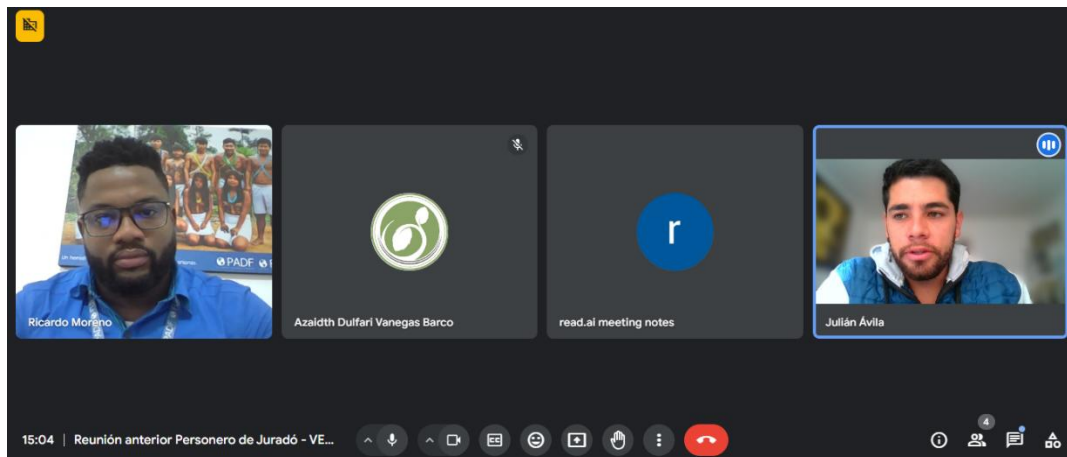
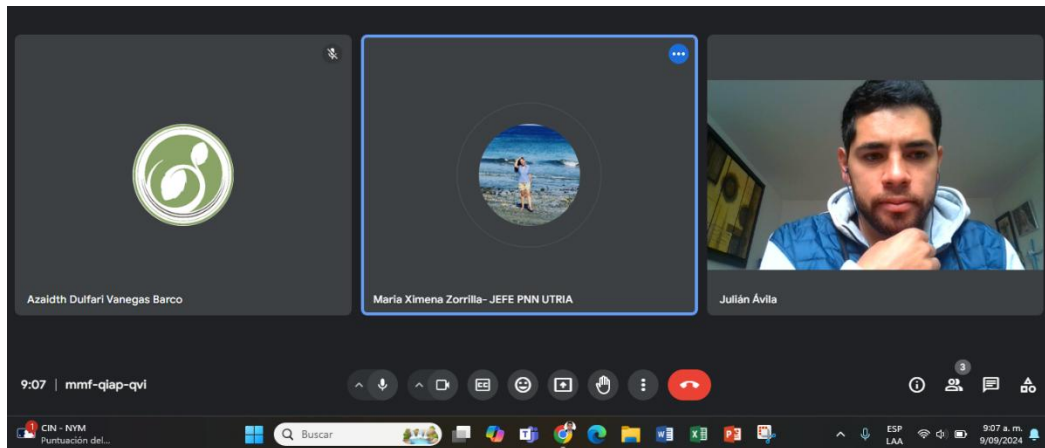
- According to what was observed during the interviews, the project to develop governance instruments (e.g., Ethno-development Plan) will be a key pillar in providing guidance to members of the Community Councils.
- The members of the community agree with the agreement reached with BIOFIX and have seen significant improvements in terms of quality of life.
- There is still room for improvement in terms of knowledge of REDD+ Safeguards, however, there is evidence and support that the developer BIOFIX is moving forward and is up to date with its commitments and compliance with these Safeguards.

During the site visit, interviews were conducted with the following authorities involved in the project: CODECHOCÓ, representative of the Mayor's Office of Bahía Solano, and Corporación Tortugas del Pacífico.



Interviews with representatives from PNN (Utría), IIAP (Pacific Environmental Research Institute), Juradó's ombudsman, and another representative from CODECHOCÓ (as there were pending issues regarding resource oversight) were held on September 9 and 10, 2024, virtually via the Meet platform.





Key findings from on-site interviews with authorities:

- The communities belonging to the Community Councils to the project developer have made no complaints or comments.
- Although the authorities involved in the project are aware of the existence of the Cupicas REDD+ Dolphin Conservation Project, they do not have in-depth knowledge of how and what specific benefits the project will bring. Finally, these state entities in Chocó often disregard these initiatives because they are private in nature.

- *The only government entity with relevant knowledge is the CODECHOCÓ Autonomous Corporation, as it is responsible for overseeing resources.*
- *Contact has been made with representatives of PNN Utría, but there is a lack of coordination with the project in the quest to reduce deforestation.*


Note: Attendance lists collected in the field are attached in FOR-126:

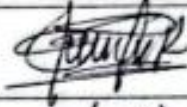
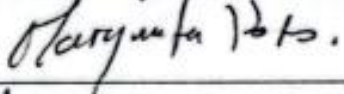
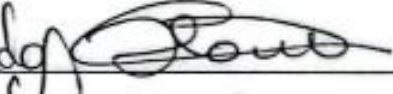
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LISTA DE ASISTENTES		Fecha y hora de apertura	Fecha y hora de cierre
		30/08/2024 8 am	31/08/2024 5 pm
Nombre	Organización (Empresa) y Cargo	Firma	
Aydee Vanessa Rivero Rivero	CCG Los Delfines Enlace	Aydee Vanessa Rivero	
Freddy Ibarra	Auxiliar Aguas Juvado	Freddy I	
Juan Edelberto Pinilla Flores	Representante Legal Comunidad Delfines	Juan Edelberto Pinilla Flores	
*Gustavo Palacios Diaz	CCG LOS DELFINES secretario	Gustavo Palacios Diaz	
Bercelacho Versa	B. C. I.	B. C. I.	
Ledy's Mutadomey	Vocal de fin	Ledy's Mutadomey	
Fermína cordoba	Vocal Delfines CC Delfines	Fermína cordoba	
Ledy Vanessa V. Valois	Vicepresidenta	Ledy Vanessa V. Valois	
Raquel Palacios c.	Vocal-CCG	Raquel P.	
Eduardo Valois	CC Local Delfines	Eduardo	
Lizayda Maquereu	Tortugas de pampa	Lizayda M.	
Hector Zuriga	Operador de Flota	Hector	
Josi Ossanaynaga	presidente	Josi	
Orfilio Flores	operario	Orfilio Flores	
John Jaime Lana	participante	John Jaime L.	
Chicuncondob...	

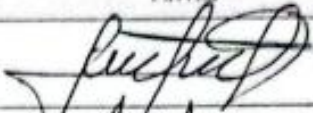
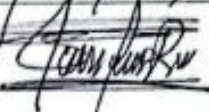
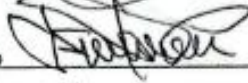
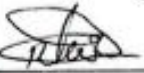
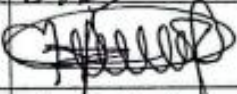

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		Fecha Vigencia: 2023-12-05 Version:02


LISTA DE ASISTENTES			
Nombre	Organización (Empresa) y Cargo	Fecha y hora de apertura	Fecha y hora de cierre
		01/09/2024 8 am	01/09/2024 5 pm
		Firma	
Sania lozano lemos	consejo gene ral los delphin	Sania lozano.	Secretaria
Ara Maria Prieto B	Consejo Genl los Delfines J/CA	Ara Maria Prieto B.	jurisica
Her Fredy Gonzalez	BENEFICIARIO BECA EDUCATIVA	Her Fredy	
Yolibel lozano A	Consejo General los delphin	Yolibel	(contadora)
Elexar lemos	Vocal (Mecana)	Elexar	(Mecana)
Filomeno Palacios	Presidente	Filomeno	
Jaime Valeriano	Perca dor Vicepresidente	Jaime	Nabaja
Leidy Vanessa U. Valon	y tesorera (Nabaja)	Leidy UUV.	

	APERTURA Y CIERRE VALIDACIÓN Y VERIFICACIÓN GEI	FOR-126	
		Fecha Vigencia: 2023-12-05 Version: 02	

LISTA DE ASISTENTES			
Nombre	Organización (Empresa) y Cargo	Fecha y hora de apertura	Fecha y hora de cierre
		02/09/2024 8 am	02/09/2024 5 pm
		Firma	
Simon F. Ibarra Ruiz	Consejo comunal Tano de Capiu Representante legal		
Margarita Potes Velazquez	Consejo comunal de Upiacul		
Liliana Potes Segura	Oficina Varrio CODECHO	Liliana Potes Segura	
Gloria Moreno P.	Profesional Especializada Alcalde		
Padma Ibarra S.	Secretaría de Agricultura P.M.	Padma Ibarra S.	
Javier Hurtado	Fernando	Javier Hurtado	
Felipe Nogles	Presidente	Felipe	

	APERTURA Y CIERRE VALIDACIÓN Y VERIFICACIÓN GEI	FOR-126
		Fecha Vigencia: 2023-12-05 Version:02

LISTA DE ASISTENTES			
Nombre	Organización (Empresa) y Cargo	Fecha y hora de apertura	Fecha y hora de cierre
		03/09/2024 8 am	03/09/2024 5 pm
		Firma	
Justino Carrasquero V.	ce de cupica		
Simon fanel lozano Ruiz	Representante Lego consejo comunitari de cupica		
Sandra Daniela Sandoval	Secretario del consejo comunitario	Sandra Sandoval	
Isaac Ruiz	Lider comunitario		
Alvaro Moreno S.	Pres del consejo		
AVELINO BLANQUICETH H	VICEPRESIDENTE CONSEJO COMUNITA		
EDGAR HERNAN DELGADO	TESORERO C.C. CUPICA		
Emiliano Blaquier	herrerero	FBV	
Nelson Jairo Palomino	Presidente de la junta C.C.C.		

	APERTURA Y CIERRE VALIDACIÓN Y VERIFICACIÓN GEI	FOR-126
		Fecha Vigencia: 2023-12-05 Version:02

LISTA DE ASISTENTES			
Nombre	Organización (Empresa) y Cargo	Fecha y hora de apertura	Fecha y hora de cierre
		04/09/2024 8 am	04/09/2024 5 pm
		Firma	
Kenya S. Pinillo Bermúdez	Corporación Tortugan del Pacifico / secretario	Kenya S. Pinillo B.	

3.2.3.3 Findings

In the latest version of the FOR-101 findings survey form, dated 11/08/2025, all findings (21) were identified as having been significantly closed. To improve the identification of findings, they were divided into: 1) Documentary findings (PD and/or RM), 2) Technical findings (calculation tool, GIS, etc.), 3) Field findings, and 4) FAR findings.

The Versa Audit team initially found a total of twenty-one (21) findings during this verification, which were addressed and corrected by the BIOFIX BIC project developer during a two (2) round process. This was done as follows:

Corrective Action Request (CAR)

The Versa team drafted twelve (12) corrective action findings, or CARs, which related to the following:

- Findings 6, 7, 8, 9, 10, and 11, which refer to documentary findings, indicate that the PD and RM sections were incomplete or did not comply with the format specified by BCS.
- Findings 12 and 13, referenced in Technical Findings, are based on the update to NREF 2023-2027 and the lack of a tool to prevent double counting.
- Findings 18, 19, and 20, which refer to Field Findings, are always identified as CAR due to the sensitivity with which REDD+ safeguards must be treated. These were related to B3. Accountability, B5. Capacity Building, and G15. Emissions displacement.
- Finding 21, which refers to FAR findings arising from causes and agents of deforestation/degradation, is characterized as CAR due to the importance it may have on the project. It is classified as FAR, as it is a finding that cannot be verified in the current audit process. The finding was closed with a proposal for activities aimed at establishing controls on the causes of deforestation; however, its effectiveness will be evaluated in future audits.

Clarification Request (CL)

After two rounds of resolving findings, nine (9) clarification actions were identified, which were aimed at the following:

- Findings 1, 2, 3, 4, and 5 referenced in Documentary Findings indicate that the PD and RM sections, although complete, contain errors in form, i.e., figures that do not match, incomplete ideas, among other examples.
- Findings 14, 15, 16, and 17, referenced in Technical Findings, indicate that, although all the evidence was available, clarification and/or improvement was needed to ensure complete traceability of the verification. These were related to a lack of registration in RENARE, overlaps with PNN, the reference region, and leak areas..

Forwarding Action Request (FAR)

As mentioned above, the future finding (#21) related to 11 must be verified. Causes and agents of deforestation/degradation “The project proponent must identify, describe, and analyze the causes and agents of deforestation/degradation in the project area as input for: (a) designing measures and actions to prevent deforestation and/or degradation (REDD+ project activities).”

When taking field sampling points, it is evident that the rapid increase in tourism in project areas, specifically in “La Cueva” (PNN Utría boundaries), is in turn leading to deforestation for the construction of accommodation facilities. This may generate pockets of deforestation in the future.

The project proponent presents a series of activities to mitigate these causes of deforestation, the effectiveness of which must be verified in future verifications.

Note: Annex 2 includes the findings raised, the response(s) provided by the project owner, and the final conclusions and any resulting changes to the project documents.

3.3 Verification team

The following table presents VERSA's audit team for the verification audit process of The Delfines Cupica REDD+ Conservation Project:

VERSA audit team

Role	Name	Activities carried out by professionals	Participation type		
			Document review	Field work	Report
Lead Auditor	Julián Ávila B.	<p>Document review</p> <ul style="list-style-type: none"> -Preparation of the audit plan -Conducting the field audit in accordance with regulations -Making findings corresponding to the audit. <p>Preparation of a technical report in accordance with the BCS Standard.</p>	X	X	X

Role	Name	Activities carried out by professionals	Participation type		
			Document review	Field work	Report
Technical Expert	Estefanía Giraldo	Forestry engineer responsible for document review, coverage analysis, and fieldwork consisting of verifying areas with vegetation cover.		X	
Technical Expert Reviewer	Diana Rauchwerger	Reviewer of the final technical report, quality assurance			X
Approver	Camilo Andrés Montaña Salamanca	Approver of documentation, reports, and contractual forms for the VERSA verification audit process	X	X	X

Annex 1 shows how the team meets the requirements necessary to carry out the verification, providing a detailed account of the documentation supporting the verification team's competencies, in accordance with the provisions of the BCR Verification Manual. In addition to the above, the audit team is adequately qualified in accordance with the VERSA qualification scheme.

VERSA strictly complies with section 8.2.4 Compliance with the BCR Anti-Corruption Policy, indicated in the BCR STANDARD “GHG PROJECT VERIFICATION MANUAL,” Version 2.4 of March 23, 2024. In accordance with the above, VERSA certifies that there is no conflict that limits the provision of verification services. VERSA expressly undertakes, both during the term of the contract and after its termination, not to disclose, transmit, or reveal to third parties any information about the Company to which it has access as a result of the performance of its work, nor to use such information in its own interest or that of third parties.

It also undertakes to comply with all provisions of the BCS Code of Ethics, which governs the conduct of auditors in decision-making and in the verification process, as well as with all anti-corruption, competition, money laundering and terrorist financing prevention regulations, and other applicable criminal or other laws, guidelines, and regulations. Likewise, VERSA expressly undertakes to avoid any type of relationship with persons and/or entities that may be involved in money laundering or terrorist financing, as well as to carry out its activities in accordance with all laws and regulations on Money Laundering and Terrorist Financing in force in Colombia.

4 Validation findings

The Project was validated on October 10, 2019. However, in accordance with section “11.5 Project length and quantification periods: (b) REDD+ projects ▪ renewable quantification period shall be at most ten years and shall be renewed at least three, for a minimum total length of 40 years.” A revalidation of the baseline was carried out in accordance with the quantification period.

For this revalidation of the baseline, the method according to ISO 14064-3:2019 was used:

“5.3 Verification/validation activities and techniques Verifiers/validators shall use one or more of the following evidence collection activities and techniques in verification/validation:

e) recalculation; (This recalculation was performed both in the document review and in subsequent meetings with the BIOFIX technical team to clarify doubts and opportunities for improvement).” (ISO 14064-3:2019) [206].

“7.1.4.11 Calculation of GHG reporting

The validator shall confirm the calculations used in GHG reporting. When confirming these calculations, the validator must: a) confirm the correct application of the calculations (e.g., emission factors); b) confirm the correct application of the conversion of units of measurement and global warming potentials; c) confirm that the calculations were performed in accordance with the criteria.” (ISO 14064-3:2019).

Subsequently, no findings associated with the revalidation of reduced emissions projections were identified, as the audit team performed an independent recalculation of the results reported by the developer, obtaining matching values. This result confirms the methodological consistency of the project with the provisions of Resolution 1447 of 2018 (Article 40), the methodological reconstruction of the NREF, the BCR 0002 methodology, and the related technical tools.

4.1.1 Methodology deviations

It was confirmed that the Delfines Cupica REDD+ Conservation Project has not presented any methodological deviations.

4.1.2 Changes after project registration

No significant changes were made to the project. However, it is important to note that the project was revalidated, during which various aspects were updated, including those related to monitoring. Annexes 38a (Action Line Monitoring Plan) and 38b (Data-Parameter Monitoring) contain the monitoring plan established for the project's action lines, as well as the respective indicators to be measured and the associated data and parameters. These Annexes also include the information collected for the different monitoring periods of the

REDD+ project, which supports the consistency and validity of the updates made. These will be reflected throughout the document for the established monitoring period 2021-2024.

In this revalidation process, the following aspects were evaluated in order to assess whether the project had undergone changes after its registration:

(a) Defined GHG mitigation objectives and expected outcomes: The main objectives focused on revalidating the baseline 10 years after the start of the GHG project.

(b) Application of an approved and appropriate methodology: The methodology used was BCR 0002 “Quantification of GHG Emissions Reduction REDD+ Project Version 4.0.”

(c) Assessment of uncertainty and application of conservative assumptions: The assessment of assumptions and uncertainty is outlined in section “5.2.2. Conservative approach and uncertainty management” of this document. The audit confirmed that the project used the NREF 2018-2022 values for the years 2021 and 2022; and the NREF 2023-2027 for the years 2023 and 2024 for Colombia and official data from the Forest and Carbon Monitoring System, ensuring the use of conservative inputs consistent with the level of uncertainty of the national reference.

(d) Baseline scenario and applicable reference levels: The audit verified that the project baseline was based on IDEAM forest cover change data (2010-2020) and that the deforestation and degradation analyses were carried out using the same procedures and methodological criteria as the corresponding NREF, ensuring consistency between the project area and the reference and leakage areas.

(e) Demonstration of project additionality: To identify the baseline scenario and demonstrate the additionality of The Delfines Cupica REDD+ Conservation Project, the T-ADD v7.06 tool was applied, concluding that unplanned conversion of forest to livestock farming is the most plausible scenario and, therefore, the project baseline. The verification of additionality was carried out in accordance with Article 43 of Resolution 1447 of 2018 and was reconfirmed for the new crediting period.

(f) Ownership and legal rights over carbon and land, including FPIC if applicable: The owners and rights over carbon are specified in section “5.10 Carbon ownership and rights,” which specifies the owners as the Delfines and Cupica Community Councils.

(g) Assessment of environmental and social safeguards, including risk management and stakeholder engagement: This is presented in sections “5.1.2.2 Environmental and social effects of the project activities” and “5.11 Risk management.”

(h) Declared co-benefits and associated criteria and indicators: Co-benefits do not apply to this project.

- (i) *Project contribution to the Sustainable Development Goals (SDGs), using the BIOCARBON SDG Tool: The revalidation of compliance with these Goals 1, 2, 6, 8, 9, 12, 13, 15 is evidenced in section “5.4 Project contribution with the Sustainable Development Goals (SDGs)” of this document.*
- (j) *Evidence of stakeholder consultation and responses to stakeholder input: A field visit was conducted to interview communities about whether they continue to agree with the Project and the activities carried out by it. This demonstrated the decision of the Delfines and Cupica Community Councils to continue with this initiative.*
- (k) *Compliance with applicable national and subnational legal and regulatory frameworks: The applicable legal regulations are evidenced in section “5.9 Compliance with Laws, Statutes, and Other Regulatory Frameworks” of this document. This section emphasizes Resolution 1447 of 2018 as the main focus after the first validation.*
- (l) *Monitoring plan for the quantification of GHG emission reductions or removals, consistent with the selected methodology and program requirements: The methodology and program requirements are evaluated in section “5.1.2 Monitoring plan implementation and monitoring report” of this document. The evaluation of the Monitoring Plan verified the compliance of the Monitoring Report with the BCR v4.0 Standard and the correct application of the methodological tools related to baseline and additionality, REDD+ and sustainable development safeguards, SDGs, prevention of double counting, monitoring and verification, and permanence risk management.*

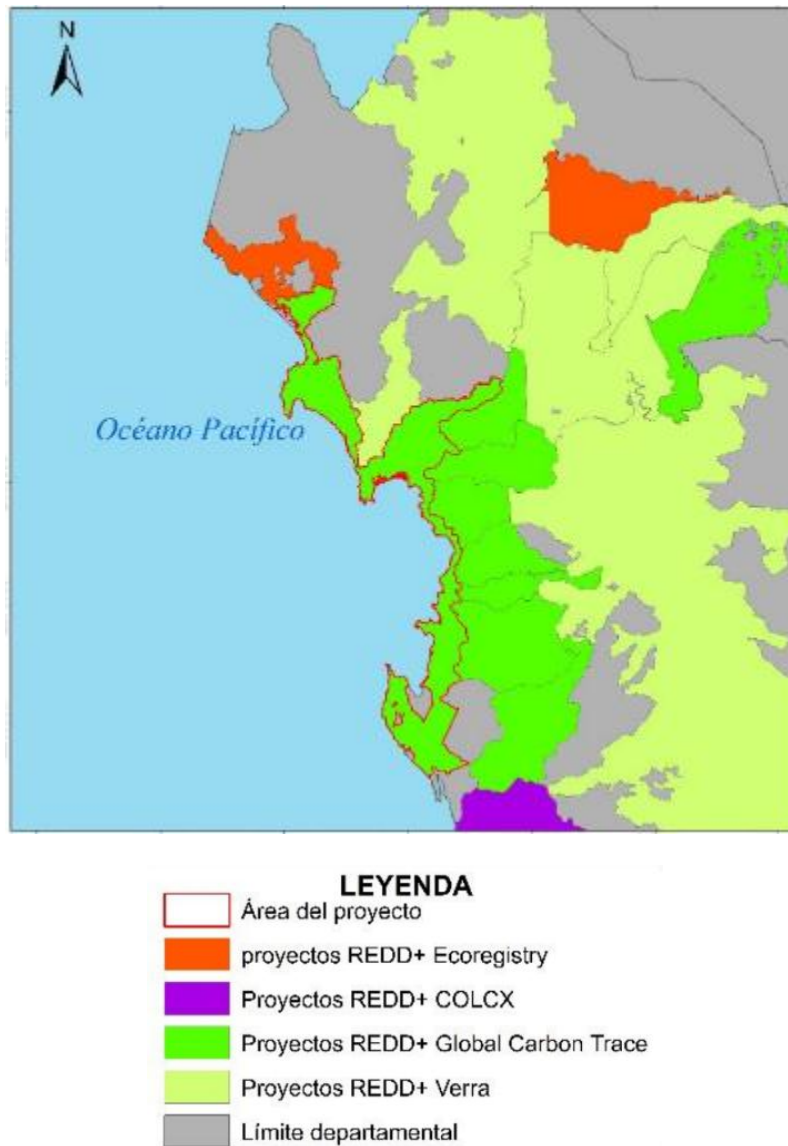
As regards the comparison between the initial PD for 2010 and that presented in this 2021 revalidation, it mainly concerns the calculation of projections, leakages, and reference area in accordance with the following documents:

Colombian Technical Standard NTC 6802 "Mitigation actions in the land use, change in land use and forestry (USCUSS) at the rural level, incorporating social and biodiversity considerations"; calculation of the leakage belt is the LK-ASU of the REDD VCS VM0007 methodology in relation to Leakages due to Displacement of Unplanned Deforestation; and the reference area is the REDD VCS VM0007 guidelines. These guidelines and methodologies were changed due to the requirements of the Biocarbon GHG Program: B CR Standard Empowering Sustainability, Redefining Standards Version 2.3 April, 2024 Version 4.0 | July 14, 2025 and Methodological document for AFOLU sector: Quantification of GHG emission reductions or removals from REDD+ Projects Version 4.0 | May 27, 2024.

4.1.3 Other GHG program

From the design phase onwards, the project was registered in the certification program known as the BioCarbon Registry (formerly ProClima), which is why it does not appear in any other registration system or platform, as can be seen in Annex 37a. In addition, during the same period, the process of registration in the national greenhouse gas emission reduction registry RENARE was also carried out, as evidenced in Annex 10 [46].

It has been verified that the project called The Delfines Cupica REDD+ Conservation Project is not registered under other standards such as: (VERRA, Gold Standard, ColCX, UN CDM, CERCARBONO, Plan Vivo, Carbon Action Reserve), as can be seen below with the standards present in the Pacific sector:



Note: It is evident that no GHG Project records were found in the Colombian Pacific region under the Gold Standard, UN CDM, Plan Vivo, and Carbon Action Reserve standards.

4.1.4 Grouped projects (if applicable)

The Delfines Cupica REDD+ Conservation Project is not a grouped project and does not recognize possible areas to be included or added post-verification, as reported by the BIOFIX

BIC project owner and evaluated in the verification process. Similarly, the Delfines Cupica REDD+ Conservation Project does not comply with the provisions of the BCR standard in section 20.1 “Activities in the AFOLU sector” for pooled projects, version 4.0 of July 14, 2025.

5 Verification findings

The audit team assessed compliance with the planned methods for cross-document review, reviewed compliance with the applicable requirements under the BCS standard, and the documented project information from January 1, 2021, to December 31, 2024. As well, they assessed the information related to the PDD, prior verifications, the procedures and criteria of the Biocarbon Standard GHG program, and the legal regulations applicable to The Delfines Cupica REDD+ Conservation Project.

Baseline conditions, quality control and assurance, risk management, monitoring, and reporting were also reviewed. To confirm the above, a field visit was conducted, semi-structured interviews were held, meetings were held with the team of the owner of The Delfines Cupica REDD+ Conservation Project, and visits were made to the activities carried out to comply with REDD+ co-benefits and safeguards.

It is therefore concluded that:

- (a) Project activities are being implemented in accordance with REDD+ Safeguards. Some findings are presented; however, this only means that they are an example of continuous improvement. In general terms, Community Councils are aware of the Project and the respective Safeguards.*
- (b) The conformity of GHG reductions and projections is evident in accordance with the AFOLU Sector Methodology Document BCR0002 Quantification of GHG Emission Reductions from REDD+ Projects. Version 4.0. May 27, 2024.*
- (c) The Project documents (PD and RM) submitted are consistent, traceable, and verifiable among themselves.*
- (d) There is evidence that improvements can be made in mitigating the causes of deforestation in the Project's area of influence.*
- (e) The project activities are being implemented, as reported in the monitoring report for the period from 2021 to 2024. During the field visit by this audit, progress was evident in the implementation of:*

**Activities:*

- 1. Administrative headquarters of the Juradó Council (Delfines)*
- 2. Drinking water supply project in Juradó (Delfines)*
- 3. Administrative headquarters of the Council in Bahía Solano (Delfines)*
- 4. Development of governance instruments (ethno-development plan, internal regulations, and environmental management plan) (Delfines and Cupica)*

5. Community nursery in the village of Valle (Delfines)
6. Rice farmers project (implementation of rice processing machinery) (Delfines)
7. Production project (chicken coops) (Delfines)
8. Residents receiving scholarships (Delfines)
9. Mecana community bridge (Delfines)
10. Purchase of Council vehicle (boat and supplies for tourism and fishing) (Cupica)
11. Huina aqueduct (Delfines)
12. Improvements to Nabugá roads (Cupica)
13. Community nursery and mangrove reforestation (Cupica)
14. Teaching and support for vanilla planting projects (Cupica)

Note: In order to report the verification findings, a document review of the project information (listed in Annex 3) was carried out. This was additionally cross-checked with field evidence, such as semi-structured interviews with Community Councils, field visits, and photographs.

5.1 Project and monitoring plan implementation

5.1.1 Project activity implementation

During the monitoring period from January 1, 2021, to December 31, 2024, the project is undergoing a new validation and verification process, incorporating adjustments derived from updates to the NREF and the applicable methodology.

The NREF was updated to cover the period 2023–2027, expanding its scope to include degradation in addition to deforestation. In terms of methodology, the certification program has adopted the Methodological Document for the AFOLU Sector: Quantification of GHG Emission Reductions or Removals from REDD+ Projects v4. BCR 0002, under which the current monitoring cycle is formulated.

Discrepancy assessment and verification process

To identify and evaluate possible discrepancies between the actual implementation of the project and its validated description, a 100% field check was carried out on the activities implemented as described in the MR, visiting the structures built, meeting beneficiaries, and reviewing the final documents produced. An exception to the 100% sampling was made for the activity “Food security project: 40 beneficiary families,” given that, at the time of verification, only five representatives of the activity were present. In the case of “mangrove restoration,” no quantitative verification of the number of seedlings planted was carried out; however, a tour of a representative part of the restored area was conducted, supplemented by interviews and input from Community Council representatives.

The process included:

- *Field visits to all registered activities.*
- *Interviews with members of beneficiary communities to confirm implementation and results.*
- *Crosschecking of information collected against documentary records and indicators established in the validated monitoring plan.*

As a result, it was found that all planned activities have been implemented, with no significant deviations from the validated description identified.

Details of activities implemented (2021–2024)

1. *Construction of a rural aqueduct in the Huina Community: 45 families benefited.*
2. *Administrative and organizational functioning of the General Council of the Los Delfines Community: 7 people hired.*
3. *Strengthening of the rice production chain in the community council: acquisition of equipment.*
4. *2022 electoral assembly: 1 assembly held.*
5. *Formulation of the Ethno-development Plan for the General Council of the Los Delfines Community.*
6. *Strengthening of artisanal fishing in Tebada (Bahía Solano, Chocó): 1 boat equipped, 10 families trained.*
7. *Development of the EMP Environmental Management Plan in the collective territories of the Los Delfines Community General Council: plan formulated, 2 people hired locally.*
8. *Water purification system in the municipality of Juradó: beneficiaries and 3 people hired locally.*
9. *Design and construction of the community bridge in La Mecana: 1 bridge built.*
10. *Restoration of mangroves (Estero, Resaca, and Resquita sectors): 4,500 Rhizophora mangle plants, 23,000 Pelliciera rhizophorae plants, 70 local jobs created.*
11. *Participatory reforestation of degraded ecosystems: 3 defined and georeferenced areas.*
12. *Renovation and adaptation of the General Council headquarters in Bahía Solano.*
13. *Construction of the General Council headquarters in Juradó.*
14. *Food security project: 40 families benefited.*
15. *Community tourism in the Cupica Community Council: administrative equipment, 20 families benefited.*
16. *Production and marketing of Vanilla planifolia in Cupica: 27 local jobs created.*
17. *Road improvements in the community of Nabugá: one trail adapted for tourism.*
18. *Creation of conditions for education and childcare: 10 jobs generated.*
19. *Safeguards workshop with communities: two meetings held.*

Conclusion: *The verification carried out shows that the implementation of the project is fully compliant with the validated activities, and that the updates introduced during the revalidation process respond to regulatory and methodological changes that strengthen the*

project's capacity to generate GHG emission reductions and removals in a transparent and measurable manner.

Consequently, the implementation of the project during this period is considered accurate, justified, and aligned with the project document, the validated monitoring plan, and the applicable verification requirements.

5.1.2 Monitoring plan implementation and monitoring report

The process of evaluating the implementation of the Monitoring Plan consisted of verifying the conformity and adjustments of the Monitoring Report with respect to the BCR Standard, Version 4.0. Likewise, the application of the following methodological tools was evaluated:

- i) Baseline and Additionality Tool, Version 1.3, dated March 1, 2024;
- ii) Tool for Demonstrating Compliance with REDD+ Safeguards, Version 1.1, dated January 26, 2023;
- iii) Sustainable Development Safeguards (SSD) Tool, Version 1.1, July 2024;
- iv) Sustainable Development Goals (SDG) Tool, Version 1.0, dated June 27, 2023;
- v) Tool for the Prevention of Double Counting, Version 2.0, dated February 7, 2024;
- vi) Monitoring, Reporting, and Verification Tool, dated February 13, 2023; and
- vii) Permanence Risk Management Tool, Version 1.1, dated March 19, 2024.

The verification work was carried out based on a document review, supplemented by field verification activities and interviews with the community at large, community council leaders, and the project's technical development team.

With regard to the monitoring and verification of project activities, the following table details the verification procedure applied to the activities carried out during implementation:

Project activity	Verified progress during the monitoring period (2021-2024)	Auditor's comment	Evidence
Construction of a rural aqueduct for the Huina Community	45 families benefited	The aqueduct was visited and the improvements were observed to be in good condition for supplying water to the community of Consejo Delfines.	Annex 19. Acueducto DEL
Administrative and organizational functioning of the General Community Council Los Delfines	People hired: 7	It was verified that the Delfines Community Council remains operational, with the necessary staff to ensure the continuity of its functions and the fulfillment of administrative activities, in accordance with established procedures.	Annex 20. Administrativo DEL

Project activity	Verified progress during the monitoring period (2021-2024)	Auditor's comment	Evidence
Strengthening of the rice production chain in the community council	35 families benefited. Equipment, tools and supply purchased	The rice plant was visited, the new equipment and tools were observed, and discussions were held with beneficiaries from the council and the community in general.	Annex 21. Arroz DEL
2022 election assembly	Assembly held ¹	The new members of the assembly are introduced to the audit team, along with their respective positions and duties.	Annex 22. Asamblea 2022 DEL
Formulation of the Ethno-development Plan for the General Community Council Los Delfines	Ethno-development plan formulated.	The existence of the Ethno-development Plan drawn up by the Community Council with the support and assistance of other entities was verified. This plan is currently in force and serves as a guiding instrument for the management and organization of the community.	Annex 23. PED DEL
Strengthening of artisanal fishing in the Tebada community, municipality of Bahía Solano – Chocó	Acquisition of equipment and tools. Training. Technical assistance.	The boat and equipment purchased for artisanal fishing activities were observed; however, it was noted that, according to the community, the project has not yet begun due to resource constraints. It was identified that the community of Tebada has set an additional goal related to ecotourism, as expressed during the visit, which corresponds to another of the implementation activities.	Annex 24. Pesca CP
Development of the Environmental Management Plan EMP in the collective territories of the General Community Council Los Delfines.	Environmental Management Plan formulated.	The Environmental Management Plan document, drawn up within the framework of a cooperation agreement signed between the Delfines Community Council and the Technological University of Chocó, was reviewed.	Annex 25. PMA DEL
Water purification system for the local councils located in the municipality of Juradó	240 people benefited 3 people hired as local labor	The water purification system was evident. However, at the time of the site visit, it was not in use due to flooding in previous days. However, Decree 0131 of 2024 issued by the Mayor's Office of Juradó confirmed the climatic emergency [208].	Annex 26. Potabilizadora DEL

Project activity	Verified progress during the monitoring period (2021-2024)	Auditor's comment	Evidence
		On the other hand, one of the three contracted persons (the person on duty) was interviewed about their knowledge of the plant, which showed an improvement in the quality of life of the community. The audit team also verified opportunities for improvement in training in the chemical field of dosing in the treatment of water for consumption.	
Design and construction of the community bridge located in the local council of Mecana.	Construct a metal structure bridge in the local council of Mecana,	During the visit to the Mecaná bridge, it was confirmed that it is in good condition and fully functional, demonstrating that it is a necessary piece of infrastructure that is widely used by the community.	Annex 27. Puente mecana DEL
Mangrove restoration in the Estero, Resaca, and Resquita sectors	Establish 10 hectares of different mangrove species within the Community Council.	The reforestation areas corresponding to the implementation activity were visited, confirming the growth of the established species. The relevance of this type of activity within the project was also observed, given that it provides not only environmental benefits but also positive impacts for the community.	Annex 28. Reforestacion CP
Participatory reforestation of degraded ecosystems in the communities of General Community Council Los Delfines	3 areas defined and georeferenced 2 nurseries constructed 98 hectares reforested 5 hectares in productive systems 3 nurseries built	A visit was made to the established nurseries, where information about the project was obtained and some of the reforested areas were validated. The importance of these activities in the process of recovering degraded areas was also recognized.	Annex 29. Reforestacion DEL

Project activity	Verified progress during the monitoring period (2021-2024)	Auditor's comment	Evidence
Remodeling and locative adjustments of the headquarters of the General Community Council Los Delfines in Bahía Solano	Interventions in the physical structure of the site	Partial renovations were evident at the Council headquarters; however, it was noted that a significant portion of the work initially contracted remains unfinished. According to the Council, the interruption is due to the exhaustion of available resources. In addition, it was noted that certain areas need to be secured, because they pose a potential safety risk to workers at the site.	Annex 30. Sede Bahía DEL
Construction of the headquarters of the General Community Council Los Delfines in Juradó	Construction of the headquarters of the General Community Council Los Delfines in Juradó	There was no evidence of construction of the planned headquarters. According to statements, the contract had to be terminated and the work suspended due to the presence of illegal armed groups in the area. However, the relevance and need for such headquarters to strengthen community management was confirmed.	Annex 31. Sede Jurado DEL
Food security project	40 families benefited 40 productive units benefited	A visit was made to one of the families benefiting from the food security project, confirming the importance of these activities as a mechanism for strengthening food security, sustainability, and community development.	Annex 32. Seg alimentaria DEL
Community Tourism in the Community Council of Cupica	Analysis of the tourism offer in the municipality of Bahía Solano	At the time of the visit, the project had only been formulated as a proposal presented by the community. Some training activities were mentioned, and it was indicated that the start and continuation of the activity depended on the issuance of new loans.	Annex 33. Turismo CP
Production and commercialization of Vanilla planifolia in the Community Council of Cupica	251 people benefited. Planting of 250 vanilla seedlings. 27 local labor jobs generated.	A visit was made to the sustainable crops established in the communities, confirming their implementation in the territory. It was evident that this project is of great importance and relevance due to the product intended for commercialization. Likewise, the quality of the training provided, as well as the support and advice provided by experts, was confirmed.	Annex 34. Vainilla CP

Project activity	Verified progress during the monitoring period (2021-2024)	Auditor's comment	Evidence
Intervention of roads and pathways in the community of Nabugá, within the General Community Council Los Delfines	1 community trail constructed and adapted for tourism	A visit was made to the trail, confirming its high tourist importance for the community, as well as the need for intervention to boost tourism development in the area.	Annex 41. Senderos Nabuga
Creation of conditions for early childhood education and care for the General Community Council Los Delfines	10 people employed	The contracts between the Community Councils and the ICBF were reviewed. In addition to interviews with the beneficiaries of the contract for: "PROVISION OF EARLY CHILDHOOD EDUCATION SERVICES WITHIN THE FRAMEWORK OF COMPREHENSIVE EARLY CHILDHOOD CARE IN ACCORDANCE WITH THE OPERATING MANUALS AND TECHNICAL GUIDELINES FOR EARLY CHILDHOOD CARE AND THE GUIDELINES ESTABLISHED BY THE ICBF, IN HARMONY WITH THE STATE POLICY FOR THE COMPREHENSIVE DEVELOPMENT OF EARLY CHILDHOOD FROM ZERO TO FOREVER."	Annex 43. Proyecto ICBF DEL
Implementation of the first safeguards workshop with the communities of the Community Councils	2 meetings done	Through interviews with the community, it became clear that the issue had been discussed publicly; however, the need to deepen understanding of the safeguards was identified. The efforts made by the Community Councils to ensure the dissemination of information within the community were also recognized.	Annexes 18g, 18h and 18i

This audit included a review of the Monitoring Plan, the methodology applied, the quantification of GHG reductions or removals, and the legislation applicable to the project. The field visit and documentary verification focused on quality assurance, process control, compliance with the activities implemented, and the correct quantification of mitigation results, as well as the evaluation of data management, quality assurance, and the management system for handling PQRS, together with the notification of GHG emission reductions or removals.

The implementation status evaluated corresponds to the period between January 1, 2021, and December 31, 2023, considering a 30-year project quantification period, with a start date of January 1, 2010, and an end date of December 31, 2049.

It should be noted that the project has previously undergone verification processes. This audit corroborated that the monitoring, measurement, and reporting of project activities, as well as emission reductions, were carried out in the quantification period between January 1, 2021, and December 31, 2023. The historical record of the project verification process is presented below.

Statement	Year	Total tCO₂e	Origin
Verification Statement 1	2010	394.483	Deforestation
	2011	390.963	
	2012	387.472	
	2013	384.010	
	2014	380.577	
	2015	377.173	
	2016	373.797	
	2017	370.449	
	2018	367.129	
Verification Statement 2	2010	15.062	Deforestation y degradation
	2011	15.062	
	2012	15.062	
	2013	15.062	
	2014	15.062	
	2015	15.062	
	2016	15.062	
	2017	15.062	
	2018	15.062	
	2019	192.095	
	2020	190.427	
Verification Statement 3 (currentl)	2021	374.454	Deforestation y degradation
	2022	381.800	
	2023	304.243	
	2024	312.135	

5.1.2.1 Data and parameters

5.1.2.1.1 *Data and parameters determined at registration and not monitored during the monitoring period, including default values and factors*

No methodological changes or deviations were identified during this verification. During the monitoring period, no significant increase in GHG emissions was observed in the leakage area associated with forest deforestation processes. Consequently, and in order to avoid overestimations in the application of the equation, negative values were adjusted to zero (0) in the final calculations.

The project must ensure that deforestation and degradation projections are reasonably consistent with the scenarios established in the project design document in order to maintain methodological consistency and reliability of results.

It was verified that the comparison between the deforestation and degradation scenarios shows a difference between 3% and 8%. The difference recorded represents an insignificant variation, which does not substantially affect the validity of the reported results or the level of confidence in the emission reductions.

Year	Deforestation			Degradation		
	Estimated net GHG reductions (tCO _{2e})	Net GHG reductions observed (tCO _{2e})	Difference	Estimated net GHG reductions (tCO _{2e})	Net GHG reductions observed (tCO _{2e})	Difference
2021	329.077	357.783	8,02	16.183	16.671	2,93
2022	335.632	365.129	8,08	16.183	16.671	2,93
2023	266.428	287.571	7,35	16.183	16.671	2,93
2024	273.470	295.463	7,44	16.183	16.672	2,94
Total	1.204.606	1.305.946	7,76	64.732	66.685	2,93

Note: GHG reduction equations are presented in the section “5.2.4 Mitigation result”.

5.1.2.1.2 *Data and parameters monitored*

The audit team corroborated, through data verification, review of mathematical operations, and analysis of records, that the information presented is transparent and that the spreadsheets, as well as the tools designed for the storage and consolidation of monitoring data, are error-free and functional for generating the information required by the public and project stakeholders.

The following tools used in the audit were highlighted in this process: SDG Tool (Annex 18d) [69], REDD+ Safeguards Monitoring Plan (Annex 18c) [69], and data and parameter monitoring (Annex 38a and 38b) [177] [178].

The audit team confirmed that the verification analysis of the project's GHG reductions was performed accurately, transparently, and conservatively, estimating a total of 1,372,631 tCO₂e and net emissions of 1,098,105 during the verification period from January 1, 2021, to December 31, 2024. These emission reductions achieved by the project are considered relevant and have a positive impact compared to expected emission reductions.

The VERSA audit team verified that the substantial discrepancy between the baseline and the estimated GHG removals reported for the monitoring period does not exceed 5%. This result allows us to conclude that the audit is considered reliable, credible, and integrated.

In addition, the documented project information regarding monitoring activities, detailed in the following tables, was verified, as well as compliance with the requirements established in the Monitoring, Reporting, and Verification (MRV) tool. The activities included in the MRV and their respective indicators are presented in Annexes 38a and 38b and in the Monitoring Report, section 15.2.2 Data and parameters monitored.

The following analysis presents the relationship between the parameters evaluated by the project and the verification of secondary information (NREF, Geodatabase, Resolution 1447, MRV System, and REDD+ methodologies).

Parameter	Description	Value	Source	Alignment with secondary information
<i>FSClb,year</i>	<i>Annual change in forest area in the reference region</i>	<i>1.623,8 ha/year</i>	<i>BCR 0002 [210], NREF [202] [203], Geodatabase [50]</i>	<i>Consistent with NREF and Geodatabase; complies with Article 40 of Resolution 1447 and MRV guidelines.</i>
<i>FDlb,year</i>	<i>Annual area of forest degradation in the reference region</i>	<i>1.025,3 ha/year</i>	<i>BCR 0002 [210], Geodatabase [50]</i>	<i>Consistent with NREF and national MRV (IDEAM); applies definition of degraded forest (Res. 1447)</i>

CCB	Total CO ₂ equivalent content in biomass	510,4 tCO ₂ /ha	BCR 0002 [210], NREF [202] [203].	Based on national emission factors and allometric equations; aligned with MRV
SOCeg	Soil carbon emission factor	3,6 tCO ₂ /ha	BCR 0002 [210], MRV [205].	Consistent with NREF and IPCC 2006 guidelines; verified with soil layers
DTBCO ₂ eq	CO ₂ equivalent from forest degradation	87,02 tCO ₂ /ha	BCR 0002 [210].	Compatible with NREF and MRV; balance between degradation and recovery
FSClk,yr	Annual change in forested area in the leak belt	558,5 ha/year	BCR 0002 [210], Geodatabase [50].	Evaluates leaks outside the project area; complies with Art. 36 Res. 1447
FDlk,yr	Annual degradation area in the leak belt	283,18 ha/year	BCR 0002 [210], Geodatabase [50].	Aligned with MRV and regional NREF methodologies
AEA,bl,yr	Annual emissions in the baseline scenario	10.546.114 tCO ₂ total Deforestation: 9.630.293 tCO ₂	BCR 0002 [210].	Derived from the NREF and National GHG System; comparative

		Degradation: 915.821 tCO ₂		basis for reductions
AEREDD+project	On-stage emissions with project	1.412.209 tCO ₂ total Deforestation: 1.037.145 tCO ₂ Degradation: 375.064 tCO ₂	BCR 0002 [210], MRV [205].	Integrated into MRV and consistent with Geodatabase; reflects additionality
ERDEF, REDD+project	Emissions reductions avoided by deforestation	7.850.530 tCO ₂ total	BCR 0002 [210], NREF [202] [203]	Verified against updated NREF; complies with Res. 1447
ERFD, REDD+project	Emissions reductions avoided due to degradation	7.771.770 tCO ₂ total	BCR 0002 [210], MRV [205].	Verified using IDEAM methodologies; consistent with MRV
FSCREDD+, FDREDD+	Annual deforestation and degradation monitored in the project area	84 ha/year y 148,6 ha/year	Geodatabase [50], Annex 12 [48].	Integrated into MRV; they use algorithms and NREF thresholds
FSClk, DFREDD+	Annual deforestation and degradation in the escape zone	389,5 y 510,2 ha/year	Geodatabase [50], Annex 12 [48].	Consistent with BCR 0002 methodology and national MRV

5.1.2.2 Environmental and social effects of the project activities

The VERSA audit team evaluated the monitoring of the environmental and social impacts of the REDD+ Delfines Cupica Project in the department of Chocó, Colombia. The verification

of the reported impacts was carried out using the list of external research documents on the Delfines and Cupica community councils as a reference, as well as the description of each source that allows the official project information to be compared with academic, technical, and institutional studies [220-227].

The verification was carried out based on:

- Literature review: academic documents, management plans, and technical studies related to mangrove use, social capital, urban planning, artisanal fishing, and ecosystem restoration were used.*
- Comparison with project information: the expected and reported impacts of the REDD+ Project were compared with the findings described in the literature.*
- Thematic analysis: the results were organized into two main components: (i) environmental and (ii) social.*

Environmental impact assessment

Conservation and deforestation reduction

The project, by focusing on forest conservation and carbon credit generation, does not generate negative environmental impacts. Positive impacts are evident, such as:

- Reduction of deforestation and degradation through GIS monitoring.*
- Restoration of degraded ecosystems with technical support from external entities.*
- Strengthening of community capacities in monitoring and restoration.*

These findings are consistent with the literature consulted, particularly Moreno Nieto (2018) [221] on marine management in Cupica, and Pereira Sotelo (2016) [220] on sustainable community uses of mangroves.

BiodHabitats and biodiversity

Recovery of wildlife habitats and ecological processes (structure, function, and composition) is expected. This expectation is consistent with initiatives such as the Biomanglar Project (MinAmbiente, 2025), which reinforces local restoration actions.

Invasive species

The project does not contemplate the introduction of invasive species, prioritizes native species, and complies with the National Plan for the Prevention of Invasive Species (MinAmbiente, 2011) [226]. This is supported by the ancestral practices described by the

communities in Rodríguez Gualdrón (2009) [223] on social capital and governance in Cupica.

Social impact assessment

Potential negative impacts

Risks are identified in relation to:

- Change in traditional productive activities, which are passed down from generation to generation.
- Discord in the distribution of benefits, generating internal tensions.
- Governance conflicts linked to the relationship between leaders and the community.
- Inadequate expectations regarding the economic benefits of the project.

These risks are consistent with the bibliographic evidence on social dynamics and governance (Rodríguez Gualdrón, 2009 [223]; Cala Bohórquez, 2009 [222]).

Mitigation measures

The project establishes:

- Respect for the territorial and cultural vision of community councils.
- Spaces for information, accountability, and training.
- Strengthening of governance and internal communication.
- Technical support and ongoing supervision.

Communitary costs and benefits

Expected benefits include:

- Strengthening of ethno-development plans.
- Community investment projects designed and implemented by the councils.
- Training in project formulation and implementation.

The verification is complemented by external studies on economic and productive dynamics in Cupica, such as those provided by the ICA and the Esqualus Foundation on artisanal fishing.

Cross checking of documents and additional information reviewed Table [220-227].

#	Title	Author(s)	Year	Description
1	<i>Between rivers and beaches - changes in the use of mangroves by black communities in the Gulf of Tribugá and Bahía Cupica, Chocó</i>	<i>Pereira Sotelo, M.F.</i>	2016	<i>Changes in mangrove use and community practices in Cupica and Tribugá.</i>
2	<i>First approach to the application of the marine spatial planning methodology stage 5 for the mangrove ecosystem of the Cupica district on the Pacific coast of Chocó.</i>	<i>Moreno Nieto, E.P.</i>	2018	<i>Marine zoning for mangroves in Cupica.</i>
3	<i>Basic urban development plan outline: Cupica</i>	<i>Cala Bohórquez, P.A.</i>	2009	<i>Urban planning and territorial dynamics.</i>
4	<i>Approaching social capital based on the dynamics of the Bahía Cupica community, Chocó</i>	<i>Rodríguez Gualdrón, F.</i>	2009	<i>Social networks and community governance.</i>
5	<i>Fishing and aquaculture: artisanal fishing in Chocó – technical study by ICA and Fundación Esqualus</i>	<i>ICA & Fundación Esqualus</i>	n.d.	<i>Sustainable artisanal fishing practices.</i>
6	<i>ICA shares its portfolio of services with artisanal fishermen in Chocó</i>	<i>ICA</i>	2022	<i>Institutional socialization spaces.</i>
7	<i>Biomanglar Project — a project that will restore</i>	<i>MinAmbiente</i>	2025	<i>Restoration of mangroves in the Chocó</i>

#	Title	Author(s)	Year	Description
	<i>mangroves in the Chocó Biogeographic Region</i>			<i>biogeographic region.</i>
8	<i>State council protects the rights of artisanal fishermen in Chocó against the impact of industrial fishing</i>	<i>Consejo de Estado</i>	<i>n.d.</i>	<i>Legal defense of artisanal fishermen.</i>

Conclusion:

Monitoring of the environmental and social effects of the REDD+ Delfines Cupica Project shows a clear orientation toward positive impacts, both in terms of forest conservation and community strengthening. Verification based on external documentation confirms the project's consistency with local dynamics, national restoration plans, and the ancestral practices of the black communities of Chocó.

It is recommended to maintain participatory monitoring, reinforce strategies for preventing social conflicts, and ensure the continuity of technical training to maximize long-term benefits.

5.1.2.3 Procedures for the management of GHG reductions or removals and related quality control for monitoring activities

During the visit to the Community Councils, the audit team reviewed and validated the available information, comparing it with the evidence collected to support the soundness of administrative management and document control. To this end, quality control and assurance procedures were developed and implemented to verify the traceability, relevance, and reliability of the records [192].

The evidence analyzed included: field visits to corroborate implementation activities; structured interviews with community members; review of technical and financial reports; database analysis; verification of attendance records, invoices, and collection accounts; consultation of meeting minutes and other documentation associated with the project.

Based on the above, it is concluded that the controls established by the Community Councils are relevant, appropriate, sufficient, and consistent, demonstrating compliance with the control, document management, and information assurance criteria defined in the BCR v4.0 standard.

5.1.2.4 Description of the methods defined for the periodic calculation of GHG reductions or removals and leakage

During the audit, it was verified that the data used to estimate GHG reductions in the quantification period between January 1, 2021, and December 31, 2023, were appropriately selected from the forest area change layers corresponding to the monitoring period. This geographic information made it possible to quantify the deforested areas on an annual basis and consolidate the total estimate for both the project area and the leakage area.

The conversion of deforested areas to other types of land cover was also assessed, identifying the deforestation factors associated with these changes within the spatial boundaries of the project. For this analysis, Landsat and Sentinel-2 satellite images were used, and in highly cloudy scenarios, Sentinel-1 radar images were used, demonstrating the application of complementary and reliable sources that ensure monitoring accuracy.

The audit also corroborated that the quantification of forest degradation was carried out in accordance with the provisions of Colombia's NREF 2023–2027, using as its main input the official forest area change data generated by IDEAM, both for the project area and for the leakage area.

Finally, it was verified that the selection of potential emissions from the leakage area was based on the deforestation and degradation values recorded during the monitoring period of the REDD+ Delfines Cupica Project, ensuring methodological consistency and traceability of the calculations applied.

Based on the review, the audit team concludes that the project information is coherent and consistent in terms of the use of primary and secondary data. It was verified that the records are properly documented, that the sources of information are relevant, and that traceability between inputs, calculations, and results is guaranteed, which supports the robustness and reliability of the reporting and monitoring processes.

5.1.2.5 Assignment of roles and responsibilities for monitoring and reporting the variables relevant to the calculation of reductions or removals

As part of the audit of The Delfines Cupica REDD+ Conservation Project, the distribution of responsibilities assigned to the technical and administrative team of the project owner, BIOFIX BIC, was reviewed in relation to the control, monitoring, and reporting of the variables necessary for calculating GHG reductions and removals.

Name	Role	Email
Jairo Andrés Navarro Garzón	Project Manager	<jnavarro@biofix.com.co>
Carolina Valencia Salazar	Project Coordinator	<cvalencia@biofix.com.co>

Name	Role	Email
Juan Sebastián Sánchez Fernández	GIS Specialist	<jsanchez@biofix.com.co>
Sebastián Suarez Diaz	Forestry Coordinator	<ssuarez@biofix.com.co>
Dayssy Anyely Duarte Nuñez	Forestry Specialist	<aduarte@biofix.com.co>
Azaidth Dulfari Vanegas Barco	Territorial link	<a.vanegas@biofix.com.co>
Juan Edilberto Pinilla Florez	Legal representative CC Delfines	<ccdelfinesjuradobahia.org@gmail.com>
Simón Fernel Lozano Ruíz	Legal representative CC Cupica	<consejocomunitariocupica@gmail.com>

During this process, the information presented was verified to ensure it was complete, relevant, and consistent, confirming that the Monitoring Report describes in detail the calculation procedures and methodologies applied, thus guaranteeing the replicability of the results. The audit team assessed that the calculations were performed appropriately and consistently, using robust technical tools such as Excel spreadsheets and GIS add-ons (QGIS), which allowed for verification of data transparency through crosschecking information, reviewing formulas, and analyzing records.

Among the key inputs reviewed, the following stand out:

- *SDG Tool (Annex 18d), which allows project activities to be linked to the Sustainable Development Goals and provides traceability for their contributions.*
- *REDD+ Safeguards Monitoring Plan (Annex 18c), which ensures compliance with social, environmental, and governance principles associated with the project.*
- *Geodatabase in QGIS (Annex 14a. GEODATABASE_DELFINES_CUPICA_V1_29/07/25), used for spatial management and verification of areas under conservation, restoration, and sustainable productive activities.*
- *Calculation tool Annex 12. Emissions Reduction Estimate V.2.1*

The VERSA audit team confirmed that the verification procedures were carried out accurately, transparently, and conservatively, estimating total reductions of 1,372,631 tCO₂e and net reductions of 1,098,105 tCO₂e (20% buffer) for the period from January 1, 2021, to December 31, 2024. As mentioned above in section 4 of this document: A recalculation was

performed (this recalculation was performed both in the document review and in subsequent meetings with the BIOFIX technical team to clarify doubts and opportunities for improvement), which confirmed that the projected emissions were equal to those recalculated by the audit team.

Likewise, it was determined that the material discrepancy underlying the baseline and the reported emission reduction estimates does not exceed 5%, a criterion that confirms the reliability and credibility of the results.

Conclusion: *The control carried out by the BIOFIX team, in coordination with community representatives, has been consistent and transparent, guaranteeing reliable results in GHG reductions, the georeferencing of the areas involved, and compliance with both REDD+ safeguards and the Sustainable Development Goals.*

5.1.2.6 *Procedures related whit the assessment of the project contribution whit the Sustainable Development Goals (SDGs)*

The assessment of the project's contribution to the Sustainable Development Goals (SDGs) was carried out through a comprehensive process that combined different techniques for collecting and verifying information, with the aim of ensuring the validity, reliability, and transparency of the reported results.

First, semi-structured interviews and participatory meetings were held with members of the Los Delfines and Cupica Community Councils, as well as with families directly benefiting from the initiatives. These spaces allowed for the collection of community perceptions on the changes generated in terms of poverty reduction, food security, access to drinking water, job creation, ecological restoration, and institutional strengthening. The participatory nature of these interviews was key to confirming that the reported results accurately reflect local experiences and realities, and not just technical or administrative figures.

Secondly, field verification visits were carried out on all activities that support the project's contribution to the SDGs. This included direct observation of infrastructure works (such as the water treatment plant in Juradó, the aqueduct in Huina, the bridge in Mecana, and the administrative headquarters in Los Delfines), as well as productive projects (vanilla in Cupica, strengthening of artisanal fishing in Tebada, food security in Huaca, and rice production with small farmers). Environmental restoration and conservation actions were also verified, such as the planting of 10 hectares of mangroves and the reforestation of 98 hectares of degraded forests, activities that have technical records and georeferencing.

In addition, supporting documents and technical records were reviewed, including minutes of representative elections, ethno-development plans, productive project reports, financial reports, community participation lists, and training reports. This information was compared with the indicators defined in the BCR Tool, both quantitative (number of families benefited, hectares restored, jobs generated, infrastructure built) and qualitative (governance, social inclusion, environmental resilience).

The methodological process also incorporated triangulation of information sources, comparing the reports of project leaders with documentary evidence and field observations. This reduced the risk of bias in the information and strengthened the credibility of the analysis.

Finally, the application of these procedures ensured that the evaluation was not limited to a document review, but included direct validation with local actors and on-the-ground verification of the results achieved. This made it possible to confirm that the project's contributions to the SDGs are tangible, measurable, and consistent with global goals, generating a comprehensive impact that encompasses poverty reduction, improved livelihoods, access to basic services, environmental restoration, and action on climate change.

5.1.2.7 Procedures associated with the monitoring of co-benefits of the special category, as applicable

The Delfines Cupica REDD+ Conservation Project does not apply to Special categories, related to co-benefits.

5.2 Quantification of GHG emission reductions and removals

The audit team verified the formats, methodology, and data used by the project owner to quantify GHG emissions. To this end, a technical review of the spreadsheet was carried out, evaluating the consistency of the formulas and parameters used against the guidelines established in the BCR 0002 methodology and considering the adjustments applicable to the national conditions defined in the NREF for Colombia 2023–2027. Likewise, a compliance document review was carried out, comparing the inputs and results with the requirements of the BCR 0002 methodology – Quantification of GHG emission reductions for REDD+ projects, version 4.0, dated May 27, 2024. In addition, field visits and semi-structured interviews were conducted with the communities linked to the community councils. Finally, meetings were held in the municipalities of Juradó and Bahía Solano (Chocó), at the headquarters of the community councils responsible for the project, with the aim of verifying the quality and consistency of the information reported.

5.2.1 Baseline or reference scenario

To determine the baseline for the REDD+ DELFINES CUPICA project, it was verified that the main inputs used to quantify deforestation and forest degradation activities corresponded to the data on changes in forest area provided by IDEAM for the reference period 2010–2020. Similarly, it was verified that the auxiliary data used to identify changes in land cover in the reference region were processed using the same procedures applied to the quantification of the monitoring period, both in the project area and in the leakage area. Likewise, it was verified that the quantification of forest degradation in the baseline period was carried out in accordance with the methodological criteria established in NREF 2023–2027, using as initial inputs the same data applied to the estimation of deforestation in the selected years.

With regard to emission factors, the BCR0002 methodology establishes that validated values can be applied in the estimation of monitored emissions. Therefore, the same values were used for this monitoring period. The following equation was applied for the quantification of emissions from deforestation in the reference scenario:

$$AE_{bl\ A,year} = FSC_{A,yr} * (TCO_{2eq})$$

$AE_{bl\ A,year}$: Annual emission in the baseline scenario, in the project area (tCO_{2e}/ha).

$FSC_{A,yr}$: Historical annual deforestation in the baseline scenario, in the project area (ha).

TCO_{2eq} : Total carbon dioxide equivalent (tCO_{2e}/ha).

It should be noted that the emission factors for above-ground biomass, below-ground biomass, and soil organic carbon were adjusted based on land use changes following deforestation during the monitoring period in the project area (2021–2024), as detailed in section 16.2.1. In the PDD, emission factors had been estimated based on post-deforestation land use changes in the reference region and for the historical reference period (2010–2020).

Annual emissions due to forest degradation in the reference scenario are calculated using the following equation:

$$AE_{fd,bl,year} = DF_{lb,year} * DTBCO_{2eq}$$

$AE_{fd,bl,year}$: Annual emission due to degradation in the baseline scenario (tCO₂/ha).

$DF_{lb,year}$: Historical Forest degradation in baseline scenario (ha).

$DTBCO_{2eq}$: Carbon dioxide equivalent by forest degradation (tCO_{2e}/ha)

Emissions from Deforestation

Emissions associated with deforestation in the project area were estimated based on an analysis of the conversion of forest to non-forest cover during the monitoring period. Once the change in land area had been quantified, this value was linked to the corresponding emission factor in order to calculate the GHG emissions generated in the project area. For this procedure, the equations established in the current methodology were applied, which are detailed below.

$$AE_{REDD+proj,yr} = AD_{REDD+proj,yr} * (TCO_{2eq})$$

$AE_{REDD+proj,yr}$: Annual emission in the project area during the monitoring period (tCO₂)

$AD_{REDD+proj,yr}$: Annual deforestation in the project area (ha)

TCO_{2eq} : Total carbon dioxide equivalent (tCO_{2e}/ha)

Emissions from Degradation

The annual degradation estimate for the project area was calculated using the following equations:

$$AE_{fd,REDD+proj,yr} = FD_{fd,REDD+proj,yr} * (DTBCO_2eq)$$

$AE_{fd,REDD+proj,yr}$: Annual emission due to degradation in the project area during the monitoring period (tCO₂)

$FD_{fd,REDD+proj,yr}$: Annual degradation in the project area (ha)

$DTBCO_2eq$: Total carbon emission factor (tCO₂e/ha)

Leakage

Deforestation in the leakage belt

According to the BCR0002 methodology, annual emissions from deforestation in the leakage belt during the monitoring period are calculated using the following equation:

$$AE_{lk,yr} = (AD_{lk,yr} * TCO_2eq) - AE_{lb,lk,year}$$

$AE_{lk,yr}$: Annual emission in the leakage belt during the monitoring period (tCO₂e)

$AD_{lk,yr}$: Annual deforestation in the leakage belt during the monitoring period (ha)

TCO_2eq : Total carbon dioxide equivalent (tCO₂e/ha)

$AE_{lb,lk,year}$: Annual emissions in the leakage area, in the baseline scenario (tCO₂e)

Degradation in the leakage belt

According to methodology BCR0002, the annual emission due to degradation in the leakage belt during the monitoring period is calculated using the following equation:

$$AE_{fd,lk,yr} = (FD_{lk,yr} * DTBCO_2eq)$$

$AE_{fd,lk,yr}$: Annual emission in the leakage belt during the monitoring period (tCO₂e)

$FD_{lk,yr}$: Annual degradation in the leakage belt during the monitoring period (ha)

$DTBCO_2eq$: Total carbon emission factor (tCO₂e/ha)

5.2.2 Conservative approach and uncertainty management

The audit verified that the project owner used the values defined in the most recent NREF for Colombia (2023–2027) as the main input for quantifying GHG reductions. It was found that

all data, parameters, deposits, and emission factors come from official sources generated by the Forest and Carbon Monitoring System, which are considered the most conservative inputs and are adjusted to the level of uncertainty of the official reference level for Colombia.

The audit team corroborated, through a comprehensive review of 100% of the documents provided by the proponent and semi-structured interviews with some of the community members, that the risk assessment determined a low probability of incorrect statements or significant non-compliance with the established criteria.

In addition, the consistency of the project baseline with current national regulations and the methodology applied was examined. It was verified that the proponent implements procedures to ensure the accuracy of emissions calculations, considering the uncertainty associated with both maps and field information, which includes the use of high-resolution satellite images; and the determination of uncertainty in emission factors using secondary information and standard deviation analysis.

The following table shows the verified emission reductions during the monitoring period:

Year	Deforestation			Degradation		
	Estimated net GHG reductions (tCO _{2e})	Net GHG reductions observed (tCO _{2e})	Difference	Estimated net GHG reductions (tCO _{2e})	Net GHG reductions observed (tCO _{2e})	Difference
2021	329.077	357.783	8,02	16.183	16.671	2,93
2022	335.632	365.129	8,08	16.183	16.671	2,93
2023	266.428	287.571	7,35	16.183	16.671	2,93
2024	273.470	295.463	7,44	16.183	16.672	2,94
Total	1.204.606	1.305.946	7,76	64.732	66.685	2,93

The above was taken as a basic introductory summary. The analysis of the baseline or reference scenario is detailed below:

The baseline scenario for the DELFINES CUPICA REDD+ Project was evaluated based on the methodological information presented in the PD (section 3.7.3) and the results contained in the emissions and removals quantification document. The methodology applied is aligned with the guidelines of the BioCarbon Standard, ISO 14064-2:2019, and the VVM (Verification and Validation Manual), ensuring the transparency and traceability of the data used.

1. Methods and formulas used

Reference emissions from deforestation and degradation were calculated according to the following expressions:

Deforestation emissions (baseline): $AE_{lb,A,yr} = FSC_{lb,yr} \times TCO_{2eq}$

Degradation emissions (baseline): $EA_{LB} = FD_{lb,yr} \times DTBCO_{2eq}$

The formulas were applied using parameters taken from NREF 2024, the project's geospatial geodatabase, and emission factors derived from carbon stocks in above-ground biomass, below-ground biomass, and soil organic carbon.

2. Parameter and evidence assessment

a) Assumptions, methods, and factors: The values used were documented transparently and justified with technical evidence (sections 16.2.1 and 3.7.3 of the PD). The emission factors (514 tCO₂e/ha for deforestation and 87 tCO₂e/ha for degradation) were adjusted considering the post-deforestation land uses observed during the monitoring period (2021-2024), ensuring consistency between the historical scenario and the project scenario.

b) Uncertainty and conservative assumptions: Conservative factors were applied and quality control (QA/QC) procedures were used to ensure a detection accuracy of land cover changes greater than 90%. Spatial and temporal uncertainty was addressed in accordance with the criteria of methodology BCR0002 and Resolution 1447 of 2018.

c) National policies and sectoral circumstances: The baseline scenario incorporates national reference conditions, such as historical deforestation rates from IDEAM and sectoral GHG reduction policies from the National Development Plan and the Colombian REDD+ Strategy.

d) Methodological consistency: The procedures for identifying the baseline scenario are consistent with the emission factors, projection variables, and activity data. Tables 18 and 19 of the document show a direct relationship between annual areas and resulting emissions, demonstrating the consistency of the calculation model.

e) Data quality (ISO 14064-2): Internal control and cross-verification procedures were implemented for geospatial data (Annex 14c: Procedure for accuracy analysis_delfinescupica), complying with the principles of traceability, integrity, and representativeness.

3. Baseline results

Year	$FSC_{lb,yr}$ (ha)	TCO_{2eq} (tCO ₂ e/ha)	$AE_{lb,A,yr}$ (tCO ₂ e)	$FD_{lb,yr}$ (ha)	$DTBCO_{2eq}$ (tCO ₂ e/ha)	EA_{LB} (tCO ₂ e)
2021	780	514	400.965	363	87	31.580
2022	794	514	408.311	363	87	31.580

2023	643	514	330.754	363	87	31.580
2024	659	514	338.646	363	87	31.580
Total	2.877		1.478.675	1.452		126.320

Source: Taken from Tables 18 and 19 – DELFINES CUPICA REDD+ Project.

4. Sources of information and cross-checking

- NREF 2024: national baseline for forest emissions [202] [203].
- DELFINES CUPICA V1_290725 geodatabase: spatial information on forest cover and changes.
- Resolution 1447 of 2018: national GHG quantification guide.
- MRV system: monitoring and validation records and procedures [205].
- Supporting documents (PDD, Annexes 12 and 14 [48-52]): data quality control, factors, and assumptions.

5. Revaluation of the baseline scenario

In accordance with the BioCarbon Standard, the project must reassess its baseline every 10 years. In this verification, it was confirmed that the adjustment of the 2024 emission factors responds to a first methodological reassessment, supported by updated evidence from the NREF and satellite monitoring for 2021–2024.

Conclusion: The assessment of the baseline scenario demonstrates that the methods, parameters, data, and assumptions were applied in a transparent, consistent, and verifiable manner. The documentary and geospatial information used is relevant, up-to-date, and duly justified, complying with the applicable verification requirements of the VVM, ISO 14064-2, and the BCR0002 methodology.

The validated calculations for projections are available below:

Annual emissions due to deforestation in the baseline scenario in the project area

Year	FSC _{A,yr} (ha)	AE _{blA,yr} (tCO _{2e})
2021	780	395.629
2022	794	402.878
2023	643	326.353
2024	659	334.140
2025	672	341.024
2026	684	346.947
2027	694	351.826

2028	689	349.298
2029	684	346.787
2030	679	344.295
2031	674	341.820
2032	669	339.364
2033	664	336.925
2034	660	334.503
2035	655	332.099
2036	650	329.712
2037	645	327.342
2038	641	324.990
2039	636	322.654
2040	632	320.335
2041	627	318.033
2042	623	315.747
2043	618	313.478
2044	614	311.225
2045	609	308.988
2046	605	306.767
2047	601	304.562
2048	596	302.373
2049	592	300.200
Total	12.873	9.630.293

Annual emissions due to forest degradation in the baseline scenario in the project area

<i>Year</i>	<i>DF_{fb, yr} (ha)</i>	<i>AE_{fd, bl, yr} (tCO_{2e})</i>
2021	363	31.580
2022	363	31.580
2023	363	31.580
2024	363	31.580
2025	363	31.580
2026	363	31.580
2027	363	31.580
2028	363	31.580
2029	363	31.580
2030	363	31.580
2031	363	31.580
2032	363	31.580
2033	363	31.580
2034	363	31.580
2035	363	31.580
2036	363	31.580
2037	363	31.580
2038	363	31.580
2039	363	31.580
2040	363	31.580

2041	363	31.580
2042	363	31.580
2043	363	31.580
2044	363	31.580
2045	363	31.580
2046	363	31.580
2047	363	31.580
2048	363	31.580
2049	363	31.580
Total	10.524	915.821

Total emissions in the baseline scenario in the project area

Year	FSC _{A,yr} (ha)	AE _{bl,A,yr} (tCO _{2e})	DF _{lb,yr} (ha)	AE _{fd,bl,yr} (tCO _{2e})	AE _{bl,yr} (tCO _{2e})
2021	780	395.629	363	31.580	427.209
2022	794	402.878	363	31.580	434.458
2023	643	326.353	363	31.580	357.933
2024	659	334.140	363	31.580	365.720
2025	672	341.024	363	31.580	372.605
2026	684	346.947	363	31.580	378.527
2027	694	351.826	363	31.580	383.406
2028	689	349.298	363	31.580	380.878
2029	684	346.787	363	31.580	378.367
2030	679	344.295	363	31.580	375.875
2031	674	341.820	363	31.580	373.400
2032	669	339.364	363	31.580	370.944
2033	664	336.925	363	31.580	368.505
2034	660	334.503	363	31.580	366.083
2035	655	332.099	363	31.580	363.679
2036	650	329.712	363	31.580	361.292
2037	645	327.342	363	31.580	358.922
2038	641	324.990	363	31.580	356.570
2039	636	322.654	363	31.580	354.234
2040	632	320.335	363	31.580	351.915
2041	627	318.033	363	31.580	349.613
2042	623	315.747	363	31.580	347.327
2043	618	313.478	363	31.580	345.058
2044	614	311.225	363	31.580	342.805
2045	609	308.988	363	31.580	340.568
2046	605	306.767	363	31.580	338.347
2047	601	304.562	363	31.580	336.142
2048	596	302.373	363	31.580	333.953
2049	592	300.200	363	31.580	331.780
Total	12.873	9.630.293	10.524	915.821	10.546.114

The document presents the reference scenario emissions projections for deforestation and forest degradation between 2021 and 2049, with a total of 10,546,114 tCO_{2e}. Deforestation accounts for 91.3% of these emissions (9,630,293 tCO_{2e}) and shows a downward trend from

780 ha in 2021 to 592 ha in 2049, evidencing a progressive reduction in the annual rate of cover loss. In contrast, forest degradation remains constant at 363 ha/year (31,580 tCO₂e/year), accumulating 915,821 tCO₂e over the period. The model projects a conservative baseline scenario, where deforestation is the main driver of emissions and stability in degradation reflects a methodological simplification or sustained activity with low variation. Overall, the data are consistent and provide a solid starting point for assessing the reductions attributable to project interventions.

5.2.3 Leakage and non- permanence

The audit team found that the management of leakage and non-permanence risk is based mainly on two aspects defined by the BCR Tool for Permanence and Risk Management v1.1. Firstly, the application of the 20% discount on the reserve, as established by the standard; and, secondly, the implementation of the tool itself, details of which can be found in Annex 12 [48].

In addition, it was verified that the implementation of the project includes lines of action aimed at strengthening the communities' capacities for managing their territories. These include: agricultural production activities, the development of agroforestry production schemes, the promotion of improvements in social aspects, and the implementation of measures for the recovery of degraded areas, together with the monitoring of forest cover.

Based on the review, these actions contribute to risk mitigation insofar as they promote better conditions for the agents and causes of deforestation present in the project area to develop more sustainable productive activities, thereby reducing the current or potential impacts that may arise during the project's life cycle.

5.2.4 Mitigation result

The audit showed that the project's mitigation initiative is consistent in the procedures and strategies implemented for managing environmental, financial, and social risks. It was found that the project has the technical and logistical tools necessary to carry out continuous monitoring during the quantification period, which supports the permanence of its results over time.

It was also verified that the project is aligned with Law 629 of 2000, which establishes provisions for climate change management in Colombia, promoting the adoption of measures aimed at reducing GHG emissions and encouraging the participation of public and private entities in this process. In the 2021-2024 period, the project reported a reduction of 1,372,631 tons of carbon dioxide equivalent (tCO₂e), achieved through the implementation of ecosystem conservation actions in the territories of the two community councils formally linked to it.

During the verification, the implementation of activities aimed at mitigating emissions was corroborated, including: construction of infrastructure to improve the quality of life of

communities, strengthening of local governance, technological support and training in agricultural activities, formulation of environmental and social management plans, and ecological restoration processes in degraded areas, among others.

The audit team reviewed the documentation submitted and validated the information related to safeguards in the field, concluding that the actions implemented are aligned with the general principles defined in the national interpretation of environmental and social safeguards applicable to REDD+ projects in Colombia.

The above was taken as a basic introductory summary. The analysis of the mitigation result is detailed below:

1. Assessment of the project's emissions calculation process

The assessment of GHG emissions and removals attributable to the DELFINES CUPICA REDD+ Project was carried out based on the BCR0002 methodology, ISO 14064-2:2019, and the provisions of the Verification and Validation Manual (VVM).

The process included reviewing geospatial databases, carbon parameters, emissions calculations for deforestation, degradation, and leakage, as well as verifying the formulas and values presented in Tables 20 to 32 of the quantification document.

The calculations were developed in auditable spreadsheets, with verifiable formulas and cross-references to NREF 2024, the national MRV system, and the DELFINES CUPICA V1_290725 Geodatabase.

2. Data reliability and sources of information

The data used comes from primary and secondary sources that are recognized and validated by the national methodological framework:

Parameter	Source	Evidence nature	Quality
Deforestation and degradation rate (2021–2024)	Geodatabase DELFINES CUPICA	Landsat/Sentinel satellite data with precision control	High
Emission factors (tCO ₂ e/ha)	NREF 2024 y BCR0002	Regional averages calibrated with forest inventories	High
Post-deforestation land use	GIS Analysis 2024 (Table 21)	Spatial and statistical evidence	High

<i>Leaks (buffer zone)</i>	<i>National MRV and BCR0002 methodology</i>	<i>Conservative estimate (10% default displacement)</i>	<i>Moderate-High</i>
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The default values used (e.g., 514 tCO₂e/ha for deforestation and 87 tCO₂e/ha for degradation) are within the acceptable uncertainty range (<10%) with respect to national reports. The consistency of the figures was verified by cross-checking the baseline scenario with the project scenario, confirming the consistency in the application of emission factors and areas of analysis.

3. Evaluation of the methodology for calculating reductions/removals

The calculation of project emissions followed the methodological equations established in BCR0002, which express annual emissions from deforestation and degradation as a function of the area affected and the total carbon emission factor.

For deforestation:

$$EAREDD+proj,year=ADREDD+proj,yr \times TCO_2$$

For degradation:

$$EAREDD+proj,year=FDfd,REDD+proj,yr \times DTBCO_2$$

The results obtained (Tables 23 and 24) are consistent with the magnitude of the coverage changes and with national reference values.

Total emissions from the project during the period 2021–2024 were:

<i>Source</i>	<i>Area (ha)</i>	<i>Factor (tCO₂e/ha)</i>	<i>Emissions (tCO₂e)</i>
<i>Deforestation</i>	<i>336</i>	<i>514</i>	<i>172.729</i>
<i>Degradation</i>	<i>594,5</i>	<i>87</i>	<i>51.733</i>

Source: Taken from Tables 23 and 24 – DELFINES CUPICA REDD+ Project.

4. Accuracy and consistency assessment

During the review, the following were verified:

The consistency of formulas in the monitoring spreadsheets. No syntax or summation errors were identified.

Unit conversions (ha → tCO₂e) are consistent with the definitions in the BCR0002 methodology.

The interannual aggregations were verified with the consolidated values in Tables 28 and 29, confirming that the net reduction in emissions was correctly calculated:

Avoided deforestation: 1,305,946 tCO₂e.

Avoided degradation: 66,685 tCO₂e.

The application of a 20% risk buffer (Table 30) was consistent with the requirements of the BioCarbon Standard, resulting in 1,098,105 VCC (Verified Carbon Credits) for the period 2021–2024.

5. Accuracy assessment of reductions/removals

The comparison between EX ANTE and EX POST values (Tables 31 and 32) shows variations within the range of ±10%, which is considered statistically acceptable in AFOLU project verifications.

Concept	Average variation	Conclusion
Deforestation	7,77 %	Within the methodological range
Degradation	2,93 %	High precision and consistency

These differences are attributable to conservative adjustments in areas detected by remote sensors and do not affect the traceability or validity of the reported reductions.

Conclusion:

The assessment carried out shows that:

- The mitigation results attributable to the project were calculated appropriately and consistently with the principles of transparency, verifiability, and conservatism.*
- The data sources, parameters, and default values used are reliable, up-to-date, and consistent with national and international guidelines.*

- The BCR0002 methodology and tools applied were correctly implemented for the calculation of reference emissions, project emissions, leakages, and net GHG reductions/removals.
- The formulas, conversions, and aggregations were thoroughly reviewed, ensuring the accuracy of the results.

5.2.4.1 GHG baseline emissions

Emissions due to deforestation in the baseline scenario

The audit team verified that the emission factors for above-ground biomass, below-ground biomass, and soil organic carbon were appropriately adjusted based on the land uses identified ex post deforestation during the monitoring period in the project area (2021-2024), as described in section 16.2.1. It was also found that, in the Project Design Document (PDD), these factors were estimated based on changes in land use after deforestation in the reference region for the historical period 2010-2020. This review confirms the methodological consistency and conservative application of the defined parameters.

Annual emissions due to deforestation in the baseline scenario¹

Year	FSC _{lb,yr} (ha)	TCO _{2eq} (tCO _{2e} /ha) ²	AE _{bl,A,yr} (tCO _{2e})
2021	780	514	400.965
2022	794	514	408.311
2023	643	514	330.754
2024	659	514	338.646
Total	2.877	514	1.478.675

Source: DELFINES CUPICA REDD+ PROJECT

Emissions due to degradation in the baseline scenario

Annual emissions from degradation in the baseline scenario

Year	FD _{lb,year} (ha)	DTBCO _{2eq} (tCO _{2e} /ha)	EA _{LB} (tCO _{2e})
2021	363	87	31.580
2022	363	87	31.580
2023	363	87	31.580
2024	363	87	31.580
Total	1.452	87	126.320

Source: DELFINES CUPICA REDD+ PROJECT

¹ Adjusted values with decimal places "see spreadsheet VER_DEFyDEG_ajuste"

² Emission factors were adjusted according to post-deforestation land use changes observed during the monitoring period.

Deforestation

The project's emissions reduction is determined by discounting the deforestation that occurred in the project area during the monitoring period. To determine the actual emissions in the project area, deforestation between January 1, 2021, and December 31, 2024, was calculated, resulting in 336 ha deforested, distributed over 84 ha/year.

Annual emission from deforestation in the project area during the monitoring period³

Year	AD _{REDD+proj,yr} (ha)	TCO ₂ (tCO _{2e} /ha)	EA _{REDD+proj,year} (tCO _{2e})
2021	84	514	43.182
2022	84	514	43.182
2023	84	514	43.182
2024	84	514	43.183
Total	336	514	172.729

Source: DELFINES CUPICA REDD+ PROJECT

Degradation

To determine emissions resulting from degradation activity during the monitoring period, degradation occurring between January 1, 2010, and December 31, 2024, was calculated. As a result, 594.5 hectares were degraded in the project area, representing an annual degradation of 148.6 hectares.

Annual emission from degradation in the project area during the monitoring period⁴

Year	FD _{fd,REDD+proj,yr} (ha)	DTBCO ₂ (tCO _{2e} /ha)	EAREDD+proj,year (tCO _{2e})
2021	148,6	87,0	12.933
2022	148,6	87,0	12.933
2023	148,6	87,0	12.934
2024	148,6	87,0	12.933
Total	594,5	87,0	51.733

Source: DELFINES CUPICA REDD+ PROJECT

5.2.4.2 GHG project emissions

An assessment of the project's GHG emissions calculations during the monitoring (verification) period is provided.

³ Adjusted values with decimal places "see spreadsheet VER_DEFyDEG_ajuste"

⁴ Adjusted values with decimal places "see spreadsheet VER_DEFyDEG_ajuste"

Verified Carbon Credits 2021- 2024

Year	Net GHG emission reductions Deforestation (tCO _{2e})	Net GHG emission reductions Degradation (tCO _{2e})	Net GHG emission reductions Total (tCO _{2e})	20% Buffer (tCO _{2e})	VCC (tCO _{2e})
01.01.2021 – 31.12.2021	357.783	16.671	374.454	74.891	299.563
01.01.2022 – 31.12.2022	365.129	16.671	381.800	76.360	305.440
01.01.2023 – 31.12.2023	287.571	16.671	304.242	60.848	243.394
01.01.2024 – 31.12.2024	295.463	16.672	312.135	62.427	249.708
Total	1.3053131.946	66.685	1.372.631	274.526	1.098.105

Source: DELFINES CUPICA REDD+ PROJECT

5.2.4.3 GHG leakage

Deforestation in the leakage belt

To estimate the emissions displaced by the implementation of the project activities, deforestation in the escape belt was calculated during the monitoring period, yielding a result of 1,558 hectares, or 389.5 hectares/year between 2021 and 2024..

Annual deforestation in the leakage belt during the monitoring period

Year	AD _{lk,yr} (ha)	TCO ₂ (tCO _{2e} /ha)	AD _{lk,yr} * TCO ₂ (tCO _{2e})	AE _{lb,lk,yr} (tCO _{2e})
2021	389	514	200.219	287.054
2022	389	514	200.219	287.054
2023	389	514	200.219	287.052
2024	389	514	200.219	287.054
Total	1.558	514	800.877	1.148.214

Source: DELFINES CUPICA REDD+ PROJECT

It was verified that the deforestation recorded in the buffer zone during the monitoring period was lower than projected in the baseline, generating a negative value in the comparison. Consequently, and under a conservative criterion, a value of 0 emissions was assigned for deforestation in the buffer zone.

Degradation in the buffer zone

To estimate the emissions displaced by the implementation of the project activities, the degradation in the buffer zone during the monitoring period was calculated, obtaining a result of 2,041 hectares, or 510.2 hectares/year between 2021-2024.

Annual emission from degradation in the leakage belt during the monitoring period

Year	$FD_{lk,year}$ (ha)	$DBTCO_2$ (tCO _{2e} /ha)	$FD_{lk,yr} * DTBCO_2$ (tCO _{2e})	$AE_{fd,lb,lk,year}$ (tCO _{2e})
2021	510,2	87,0	2.464	4.440
2022	510,2	87,0	2.464	4.440
2023	510,2	87,0	2.464	4.439
2024	510,2	87,0	2.464	4.440
Total	2.041	87,0	9.857	17.579

Source: DELFINES CUPICA REDD+ PROJECT

Considering a predetermined displacement of 10% and comparing emissions by degradation between the baseline and the monitoring period, the project reports emissions of 7,902 tCO_{2e} in the leakage gap.

5.2.4.4 Ex-ante vs Ex-post Comparison of GHG emission reductions/removals

The audit team verified 100% of the spreadsheets in the Excel file Annex12 of Project Calculations for ex ante estimates during the quantification period of estimated GHG emission reductions (tCO_{2e}) and net GHG emission reductions or removals (tCO_{2e}) and ex post estimates for the period from January 1, 2021, to December 31, 2024, finding the following:

	Estimated GHG emission reductions or removals (tCO _{2e})	Net GHG emission reductions or removals (tCO _{2e})
Emission reductions / removals (tCO ₂)	1.372.631	1.098.105

In the case of deforestation, the differences can be explained by the fact that during the monitoring period, emissions were assumed to be zero, given that the recorded leaks were lower than those projected in the project scenario.

Similarly, the significant difference observed in degradation is associated with changes in the leakage range, where emissions from degradation during the monitoring period were almost double those projected in the project scenario.

5.3 Sustainable development safeguards (SSDs)

Social and environmental evaluation

The project owner, BIOFIX BIC, in partnership with the Community Councils of Cupica and Los Delfines, has presented the results of the project's social and environmental assessment in a clear and comprehensive manner. The assessment is based on a solid regulatory

framework: Article 14 of Law 70 of 1993, Resolutions 2200 of 2002 and 2700 of 2021, and Article 58 of the Political Constitution, which establish the obligation to conserve and use natural resources in collective territories rationally. Added to this is the contractual mandate between the communities and the developer, in the form of a collaboration agreement, which respects ethnic autonomy and the differential approach of community councils.

The assessment includes an analysis of the impacts on biodiversity and ecosystems within the project area. Expected positive impacts are identified, such as:

Reduction of deforestation and forest degradation through monitoring with GIS tools (QGIS).

Restoration of degraded ecosystems, promoting the recovery of ecological functions.

Habitat recovery and strengthening of biodiversity attributes (structure, composition, function).

Prioritization of the use of native species in productive and restoration practices, avoiding the introduction of invasive species in accordance with the National Plan for the Prevention and Control of Invasive Species (MinAmbiente, 2011) and the actions of CODECHOCÓ.

The information is supported by reliable and up-to-date references, such as national environmental management plans, community council planning instruments, ethno-development studies, and technical documents from BIOFIX BIC.

Identification and addressing of socio-environmental impacts

Although the project does not have negative impacts on ecosystems, potential social and economic risks were identified:

Change in traditional productive activities: it was recognized that REDD+ projects can modify practices that have been passed down through generations. The project mitigates this risk through technical assistance, training, and alignment with the councils' ethno-development plans.

Conflicts over economic expectations: to prevent tensions over benefit sharing, training opportunities, accountability, clear information dissemination, and the permanent presence of a BIOFIX representative in the territory are implemented.

Governance conflicts: community governance structures are strengthened through training processes and support for the administrative management of legal representatives.

Inappropriate expectations: these are managed through feedback and ongoing support, ensuring clarity about the scope of the project and REDD+ safeguards.

In this way, negative socio-environmental impacts are expected to be minimal, controllable, and mitigable, while positive impacts (environmental, social, and economic) are considered significant.

Evaluation of assumptions and references

The assessment recognizes assumptions associated with the sustainability of community governance, inter-institutional coordination, and the continuity of conservation mechanisms over time. These assumptions are documented in the collaboration agreement, collective title deeds, and community ethno-development plans.

The reliability and relevance of the references used were evaluated based on their regulatory validity, technical validity, and application in the territorial context (e.g., Law 70/1993, MinAmbiente 2011, collective titling resolutions). This provides a solid foundation for the social and environmental analysis.

Assessment with the BCR SSD Tool

The verification process used the BCR tool “Safeguards for Sustainable Development – SSD,” which allowed [68-75]:

- *Identify and classify social and environmental impacts.*
- *Assess compliance with principles of participation, equity, and sustainability.*
- *Verify the implementation of socio-environmental management measures.*
- *Verify consistency between project design, contractual commitments, and international safeguards applicable to REDD+.*

The results show that the project complies with REDD+ safeguard criteria, contributes to the Sustainable Development Goals, and strengthens community governance in the territory.

Conclusion

The assessment confirms that the Delfines Cupica REDD+ Project was designed and implemented with a focus on conservation and respect for biodiversity and local communities. The analysis is supported by reliable legal and technical references and demonstrates that the project will not have significant negative impacts on the natural environment or communities. On the contrary, it will enhance long-term environmental, social, and economic benefits.

The use of the BCR-SSD Tool confirms the relevance of the safeguard measures, the soundness of the assumptions made, and the transparency of the processes, concluding that the project complies with national and international standards for REDD+ initiatives.

5.4 Project contribution with the Sustainable Development Goals (SDGs)

Evaluation by SDG

SDG 1: End of Poverty

The project strengthened community governance by convening and electing representatives to the Los Delfines Community Council and formulating the Ethno-development Plan. These actions are aligned with indicator 1.3.1 by strengthening institutional capacity to ensure social protection and improved living conditions. Likewise, the commitment to community tourism in Cupica points to indicator 1.4.1 by diversifying livelihoods and access to basic services. Monitoring was carried out through documentary verification of election records, plans formulated, and activity logs.

SDG 2: Zero Hunger

Two key initiatives were developed: the food security project in Huaca, which directly contributed to reducing food insecurity (2.1.2), and the strengthening of rice production and marketing, benefiting 35 small producers (2.4.1). The use of the BCR Tool made it possible to document the number of families benefitted, hectares intervened, and technical capacities strengthened, ensuring traceability and evidence of impact.

SDG 6: Clean Water and Sanitation

The improvement of living conditions through the construction of a water treatment plant in Juradó and the aqueduct in Huina directly responded to the goal of universal access to drinking water. Monitoring focused on the indicator of the number of families benefitted, verifying the supply of water resources to specific communities (Guarín, Coredó, Curiche, and Huina).

SDG 8: Decent Work and Economic Growth

Vanilla production and marketing in Cupica opened up sustainable economic alternatives, while administrative consolidation in Los Delfines strengthened institutional capacities and generated local jobs. Indicators of the number of jobs created were recorded and verified through community reports and contracts, ensuring consistency in monitoring by the BCR.

SDG 9: Industry, Innovation, and Infrastructure

The construction of the bridge in Mecana and the renovation of the administrative headquarters of the Los Delfines Community Council strengthened community infrastructure, improving mobility, access to markets, education, and social participation. Monitoring was based on the number of facilities built or improved, as verified in technical reports and work acceptance certificates.

SDG 12: Responsible Production and Consumption

The strategy to strengthen artisanal fishing in Tebada enabled families to be trained and equipped in sustainable production practices. The contribution to the SDG is reflected in the strengthening of local value chains and an increase in the number of beneficiaries with sustainable livelihoods. Monitoring focused on the number of families trained and with access to artisanal fishing equipment.

SDG 13: Climate Action

The development of the Environmental Management Plan (EMP) in 12 areas of strategic interest was a key instrument for climate change mitigation and adaptation in the collective territory. Monitoring was based on the number of plans formulated, providing tangible evidence of the strengthening of local capacities in environmental management.

ODS 15: Life on Earth

Progress was made in ecological restoration through the planting of 10 hectares of mangroves in Cupica and the reforestation of 98 hectares in Los Delfines, directly linked to indicators of the number of hectares restored and reforested. The traceability of these actions was confirmed by technical reports, community participation lists, and georeferencing of the areas involved.

Conclusion:

The set of initiatives implemented by the project not only demonstrates cross-cutting alignment with the SDGs, but also highlights the effectiveness of the monitoring procedures and the use of the BCR Tool as a methodological framework. The monitoring system made it possible to verify quantitative indicators (number of families benefitted, hectares intervened, jobs generated, plans formulated, equipment built) and qualitative indicators (institutional strengthening, governance, social inclusion, and environmental resilience).

Overall, the results show that the project contributes to poverty reduction, food security, access to basic services, income generation, infrastructure development, sustainable production, climate action, and ecosystem restoration. The integration of these achievements reflects a comprehensive impact that strengthens both human well-being and ecosystem conservation.

In conclusion, the monitoring carried out confirms that the project generates significant and measurable contributions to the SDGs in the collective territory, strengthening community resilience, environmental sustainability, and inclusive socioeconomic development.

5.5 Climate change adaptation

The Delfines Cupica REDD+ Conservation Project has incorporated a set of community and territorial actions aimed at adapting to climate change, which have been evaluated based on the criteria and indicators of the BCR Standard. These actions are part of efforts to

strengthen local capacities, restore strategic ecosystems, and promote resilient livelihoods, ensuring the environmental and socioeconomic sustainability of communities.

In relation to water resources, key projects were developed, such as the water treatment plant in Juradó and the rural aqueduct in the community of Huina, which improve water quality and availability, responding to identified needs despite the high rainfall in the region. These indicators are reflected in the number of families with access to drinking water and in the efficiency of community use and management of the resource.

In terms of ecosystem restoration and conservation, two fundamental actions stand out: the restoration of mangroves in Estero, Resaca, and Resquita, and the participatory reforestation of 98 hectares in the Los Delfines Community Council. These interventions contribute to the recovery of critical ecosystem functions such as coastal protection, temperature regulation, erosion control, and wildlife habitat recovery, indicators that demonstrate direct benefits for territorial resilience.

In the area of productive diversification and food security, initiatives were promoted such as vanilla production and marketing in Cupica, strengthening the rice production chain, artisanal fishing in Tebada, and a food security project. These activities strengthen local incomes, improve families' ability to respond to climate variations, and ensure food supply, indicators that are expressed in terms of the number of producers trained, hectares cultivated, equipment delivered, and families benefitted.

With regard to territorial planning, the formulation of the Ethno-development Plan and the Environmental Management Plan (PGA) for the collective territories of the Los Delfines Community Council are strategic instruments that integrate variability and climate change into community management. These documents act as roadmaps for addressing environmental pressures, improving access to ecosystem services, and planning long-term adaptation measures.

Likewise, resilient infrastructure was strengthened with the construction of the bridge in Mecana, which directly responds to the need to adapt to rising river levels, improving territorial connectivity and reducing vulnerabilities associated with hydrological phenomena.

The evaluation criteria applied focused on the effectiveness of the measures implemented, the relevance of the associated indicators (families benefitted, hectares restored/reforested, plans formulated, projects implemented), and the replicability of the actions in similar contexts. Verification was carried out through field visits, community interviews, and document review, ensuring traceability and transparency in the reported results.

Conclusion: *The evaluation confirms that the project has effectively incorporated climate change adaptation actions that strengthen communities' resilience to climate and environmental risks. The criteria and indicators used show improvements in access to drinking water, ecosystem restoration, productive diversification, food security, and climate-*

focused land-use planning. In accordance with the BCR Standard, it is concluded that the project's contribution is consistent, measurable, and supported by verifiable evidence, which reinforces its validity as a conservation and sustainable development initiative in the territory.

5.6 Co-benefits (if applicable)

Does not apply. The Delfines Cupica REDD+ Conservation Project does not apply to Special categories, related to co-benefits.

5.7 REDD+ safeguards (if applicable)

The implementation of The Delfines Cupica REDD+ Conservation Project falls within the guidelines of the United Nations Framework Convention on Climate Change (UNFCCC) and, in particular, the Cancun Safeguards, which constitute a global framework of social, environmental, and governance principles aimed at minimizing risks and ensuring benefits derived from REDD+ actions.

Colombia, through its National Safeguards System (SNS), has made progress in interpreting and applying these safeguards in line with the national legal and institutional framework, establishing specific guidelines in Resolution 1447 of 2018, which requires REDD+ project owners to report information related to participation, land tenure, community consent, and compatibility with territorial planning instruments.

In this context, the Delfines Cupica REDD+ Conservation Project has demonstrated its compliance with REDD+ safeguards by implementing measures that guarantee both transparency of information and community participation, protection of territorial rights, biodiversity conservation, and coordination with sectoral and territorial planning.

Review of indicators and monitoring criteria

Verification of the project's compliance with safeguards was carried out considering the indicators established in Colombia's national interpretation, organized into institutional, sociocultural, and environmental components. Among the most relevant results are:

Safeguard A1 (Compliance with international agreements): The project annually reviews compliance with legal and environmental requirements, adjusts its reference levels in accordance with IDEAM, and ensures compatibility with the land use plans of the municipalities of Bahía Solano and Juradó.

Safeguards B2 and B3 (Transparency and accountability): An active correspondence mechanism has been established for the receipt and management of PQRS, with evidence documented in minutes, emails, and workshops. Monitoring has shown a constant flow of requests, with stricter follow-up implemented starting in 2023.

Safeguard B₄ (Forest governance): The project recognizes and articulates local governance structures, ensuring the participation of community councils through socialization minutes, autonomous governance agreements, and free, prior, and informed consent (FPIC).

Safeguard C₆ and C₇ (Consent and traditional knowledge): Full community participation was ensured, respecting cultural practices and ancestral knowledge. The Ministry of the Interior confirmed that prior consultation was not required, as FPIC had already been complied with.

Safeguard C₈ (Benefit sharing): Benefit sharing is implemented through a trust fund and in accordance with the guidelines of the operating manual, ensuring investment in social, cultural, and ecosystem projects. Between 2021 and 2023, 17 community investment projects were implemented.

Safeguard E₁₁ and E₁₂ (Conservation of forests and ecosystem services): 69.5 hectares have been reforested with native species, two community nurseries have been established, and 10 hectares of mangrove forest have been recovered, in addition to promoting green businesses that diversify community income.

eguards F₁₃ and F₁₄ (Land use and sectoral planning): The project ensures its compatibility with regional development plans, ethno-development, and national climate change policies, contributing to the National REDD+ Strategy and the National Adaptation Plan.

Safeguard G₁₅ (Reduction of emissions displacement): A discount of 12.7% of reduced emissions (758,820 tCO₂e) was applied, considering possible leakage due to displacement of deforestation activities outside the project area.

Conclusion: *The assessment of compliance with safeguards in the Delfines Cupica REDD+ Conservation Project demonstrates solid implementation consistent with the global and national REDD+ framework. The review of indicators shows that the project not only complies with the requirements of transparency, governance, community rights, and environmental conservation, but has also established mechanisms for continuous monitoring and verification that strengthen the legitimacy of the actions implemented.*

In this sense, the project effectively contributes to reducing emissions from deforestation and forest degradation, while ensuring social, cultural, and environmental benefits for the communities involved.

5.8 Double counting avoidance

Description of the verification process for the prevention of double counting

In order to comply with the requirement prohibiting double counting, issuance, and withdrawal of GHG mitigation results, the Delfines Cupica REDD+ Conservation Project has

implemented a verification process in accordance with the BCR tool “Avoiding Double Counting – ADC, version 2.0,” available on the official BioCarbon Registry (BCR) website.

1. Assessment of double counting prevention

Compliance verification was carried out considering the four scenarios defined by the BCR Standard that could give rise to double counting [196]:

- i) that one ton of CO₂e is counted more than once to demonstrate compliance with the same target;
- ii) one ton of CO₂e being used to demonstrate compliance with more than one mitigation target;
- iii) one ton of CO₂e being used more than once to obtain remuneration, benefits, or incentives; and
- iv) one ton of CO₂e being verified or certified by assigning it more than one serial number.

To mitigate these risks, the following measures were implemented:

- *Official registration with RENARE: BIOFIX BIC*, as the project proponent, ensured registration with the National Emissions Reduction Registry (RENARE), guaranteeing that the project was not registered with any other certification program [10].
- *Assignment of unique serial numbers*: The credits generated have a specific serial number, which allows for traceability and prevents duplication in different programs.
- *Review on external platforms*: It was verified that the project does not appear in other international registries or standards (evidence in Annex 37) [175] [176].
- *Traceability and destination of credits*: Credits are directed exclusively to voluntary markets or to the fulfillment of tax obligations associated with the carbon tax in Colombia.

2. Confirmation of the exclusion of areas within other AFOLU project boundaries

For AFOLU projects, it was confirmed that the project area **does not overlap** with other carbon initiatives. This was done by:

- *Official cartographic review*: Use of forest and non-forest cover maps generated by IDEAM's Forest and Carbon Monitoring System (SMByC), with a resolution of 30 m, statistically validated and adjusted according to accuracy and quality protocols.
- *Multi-source satellite images*: LANDSAT, SPOT, IKONOS, QUICKBIRD, Sentinel-2 and, in cases of high cloud cover, Sentinel-1.

- *Polygon comparison: Cartographic overlay of project boundaries with national information on areas under REDD+ schemes and registered projects, confirming no spatial duplication.*
- *Historical validation: Analysis of satellite images from the ten years prior to the start of the project to confirm that the land complies with the national definition of forest and has no previous records of intervention under other projects.*

*The cartographic analysis confirms that **there is no overlap** with similar projects currently underway within the boundaries of the project area.*

3. Pasos seguidos en la aplicación de la herramienta BCR-ADC

The ADC tool verification process was carried out in three stages:

1. *Document review:*
 - *Application of the BCR0002 methodology, supplemented by the provisions of Resolution 1447 of 2018 and NREF 2023–2027.*
 - *Validation that emissions reduction calculations were developed under accuracy parameters (>90%) and applying discounts on emission factors when uncertainty exceeded 10%.*
2. *Integrity and transparency analysis:*
 - *Evaluation of official inputs (IDEAM, IGAC) for data on deforestation, degradation, and changes in land cover.*
 - *Confirmation of the publication and public availability of the baseline information, ensuring transparency.*
 - *Generation of land cover and deforestation maps that show, using differentiated polygons, the areas where there is a reduction in emissions attributable to the project.*
3. *Independent verification:*
 - *Validation and Verification Bodies (VVB) reviewed the process. This compared the results with the BCR-ADC tool and validated that the certified credits comply with the principles of accuracy, relevance, credibility, reliability, completeness, and transparency.*
 - *Following this verification, the BCR certification program conducted a final review, registered the project, and assigned a unique identification number to the credits.*

Conclusion: The comprehensive analysis carried out using the BCR ADC tool, version 2.0, confirms that the Delfines Cupica REDD+ Conservation Project meets the requirements to avoid double counting. The document review, cartographic validation, and independent verification demonstrate that the project area is not included within other AFOLU project boundaries, and illustrates that the credits issued are traceable and guaranteed to be unique.

5.9 Compliance with Laws, Statutes and Other Regulatory Frameworks

Assessment of Double Counting Prevention and Legal and Regulatory Compliance of the Project

The Delfines Cupica REDD+ Conservation Project has implemented a comprehensive verification process to assess double counting prevention, in accordance with the requirement prohibiting multiple accounting, issuance, and removal of GHG mitigation outcomes. To this end, the BCR tool “Avoiding Double Counting (ADC)” version 2.0 was applied, following the principles and requirements of the BCR Program. The process included analyzing the accuracy, relevance, credibility, reliability, completeness, and transparency of the data used in estimating emission reductions, as well as cartographic validation of the project areas to confirm that they are not within the boundaries of other registered projects. The cartography used corresponds to official inputs generated by IDEAM under standardized methodologies (SMByC, NREF 2023–2027), complemented by high-resolution optical and radar images (Landsat, Sentinel-1, and Sentinel-2), which made it possible to demonstrate the exclusion of overlaps and confirm the eligibility of the areas. Additionally, the traceability of carbon credits is guaranteed by assigning unique serial numbers in the registration system, as well as verifying that there is no double registration on other certification platforms [196-205].

In addition, the project complies with local, regional, national, and international laws, statutes, and regulatory frameworks relevant to its GHG mitigation activities. At the national level, it falls under Law 99 of 1993, Law 1931 of 2018, Law 2169 of 2021, and Resolution 1447 of 2018, among other provisions applicable to the AFOLU sector and REDD+ projects, as well as the international commitments ratified by Colombia under the UNFCCC and the Paris Agreement. At the regional and local levels, the project has assessed its compatibility with planning instruments such as the CODECHOCO Action Plan, the Juradó Land Use Plan (2005–2016), and the Bahía Solano Municipal Development Plan 2016–2019, confirming its consistency with guidelines on ecosystem conservation, sustainable development, productive strengthening, and food security. Although some of these instruments are outdated, the project has documented a commitment to update the compatibility analysis in future verifications.

The project also respects human rights and the rights of indigenous peoples and Afro-descendant communities, in accordance with the UN Statement on the Rights of Indigenous Peoples and ILO Convention 169 (Law 21 of 1991). The active participation of Community Councils, respect for prior consultation, and the fair distribution of benefits derived from the

sale of carbon credits are ensured, thereby strengthening local governance and community autonomy.

To ensure continuous and verifiable compliance, the project owner, BIOFIX BIC, implements a Document Management System (DMS) that allows for the permanent identification, access, and updating of applicable regulations. This system includes: (i) an updated inventory of relevant legislation and international commitments; (ii) monitoring of official sources (MADS, IDEAM, CODECHOCO, IGAC, among others); (iii) semi-annual compliance reviews; (iv) regulatory update protocols in the event of regulatory changes; and (v) internal audits and external verification by accredited bodies.

The project complies with all applicable local, regional, and national regulations on climate change and GHG mitigation. It is aligned with Colombia's Nationally Determined Contribution (NDC 3.0), which promotes the principles of climate justice, just transition, and intergenerational equity.

Implemented by Afro-descendant Community Councils, the project contributes directly to forest conservation, carbon capture, and the organizational strengthening of communities recognized by the NDC as key actors for climate action in their collective territories.

It complies with national requirements through its registration in RENARE, ensuring official accounting of emissions reductions, and applies methodologies consistent with the Forest Emissions Reference Level (NREF) established by MADS and validated by the UNFCCC. It also respects the principles of the Escazú Agreement through the process of Free, Prior, and Informed Consultation (CPLI) and the operation of the Petitions, Complaints, Claims, and Suggestions (PQRS) mechanism, which ensure transparency and community participation.

During the 2021–2024 monitoring period, the project achieved 1,372,631 tCO₂e of verified net reductions, directly contributing to the AFOLU pillar of the NDC.

Conclusion: *The Delfines Cupica REDD+ Conservation Project ensures the prevention of double counting of mitigation results and maintains legal, regulatory, and human rights compliance, supported by a documented procedure and management system that guarantees transparency, traceability, and integrity throughout the project cycle.*

5.10 Carbon ownership and rights

Carbon Rights Assessment

1. Ownership and Contractual Agreements

- *The Delfines Cupica REDD+ Conservation Project is led by the Los Delfines and Cupica Community Councils, officially recognized by the Ministry of the Interior and the Directorate of Black, Afro-Colombian, Raizal, and Palenquero Communities.*

- *In 2019, the communities signed a Temporary Partnership Agreement with BIOFIX CONSULTORÍA S.A.S. BIC, validated and approved by the General Assembly, the highest decision-making authority of the Community Councils.*
- *The contracts are valid for 20 years, with the possibility of modification by written agreement between the parties.*
- *The contractual framework is based on the principle of freedom of contract, under the Civil Code and the Commercial Code, and respects the special ethnic regime (Law 70 of 1993, Decree 1745 of 1995).*

The agreement explicitly establishes:

- *Ownership of collective territories: headed by the Community Councils.*
- *Responsibilities and obligations: BIOFIX acts as a “management partner” (developer, issuer, and marketer of carbon credits), while the Community Councils are the owners of the territories and promoters of the initiative.*
- *Distribution of profits: defined and approved by the General Assembly, granting a higher percentage of profits to the communities and a lower percentage to BIOFIX for its technical and management role.*

2. Free, Prior, and Informed Consent (FPIC)

The FPIC process has been guaranteed through:

- *General Assemblies: participatory decision-making spaces for all Council members, where the agreement was presented, discussed, and approved.*
- *Inclusive and representative approach: at Los Delfines, 50% of the board members are women, with a predominance in positions of responsibility.*
- *Compliance with international standards: United Nations Statement on the Rights of Indigenous Peoples and ILO Convention 169, ensuring that communities had access to complete information, opportunities for deliberation, and the capacity for autonomous decision-making.*

3. Land tenure

Collective land tenure is fully recognized:

- *Cupica Community Council: collective title granted by Resolution No. 02700 of December 21, 2001, covering 39,003 hectares and 8,277 m².*
- *Los Delfines Community Council: recognized as the holder of collective property, with internal organization governed by Law 70 of 1993 and Decree 1745 of 1995.*
- *Both Councils exercise ownership through formal organizational structures: general assembly, board of directors, legal representation, local councils, and technical committees.*

4. Supervision and transparency

The project involves the participation of the Regional Autonomous Corporation for Sustainable Development of Chocó (CODECHOCO), which performs the following functions:

- *Competent environmental authority in the project area.*
- *Technical and legal reviewer of implementation projects.*
- *Co-grantor of the trust, with powers of financial supervision and expenditure authorization, which reinforces transparency and traceability in resource management.*

Conclusion: The Delfines Cupica REDD+ Conservation Project demonstrates a solid legal and social basis for the justification of carbon rights, supported by:

- *Contracts formally approved at General Assemblies, respecting the applicable ethnic-legal framework.*
- *Collective land tenure recognized by the Colombian State.*
- *Implementation of an ICPA process in accordance with national regulations and international standards.*
- *Supervision and control by the competent environmental authority.*

Therefore, it is concluded that the project owner has adequately justified its ownership and carbon rights, ensuring transparent and equitable processes that respect the rights of the participating ethnic communities.

5.11 Risk management

The audit team verified that risk management is based on the provisions of the BCR Tool for Permanence and Risk Management v1.1. Within this framework, two main mechanisms were identified: the application of the 20% reserve discount, as required by regulations, and the implementation of the methodological tool, the details of which are documented in Annex 12.

In addition, it was found that the project implementation strategy includes lines of action aimed at reducing risks by strengthening community capacities in territorial management. These lines include: Monitoring of deforestation, forest degradation, and biodiversity; Promotion of education and research processes for the sustainable management of forests and their biodiversity; Participatory restoration, recovery, and/or rehabilitation of degraded ecosystems and strengthening of community capacities for the implementation of social investment strategies (health, education, housing).

Based on the review of the information and evidence presented, it is concluded that the measures implemented are relevant and consistent with the requirements of the standard, contributing to the mitigation of risks of non-permanence and leakage, and promoting the long-term sustainability of the project.

5.12 Stakeholder engagement and consultation

Provide a summary of the stakeholder consultation and confirm whether a comprehensive assessment has been conducted. Additionally, identify the various individuals, groups, and organizations that will be impacted by the project activities.

Based on the stated intention of the Cupica and Los Delfines Community Councils to implement the REDD+ initiative in their territories, BIOFIX CONSULTORÍA S.A.S. BIC initiated a systematic process of consultation and socialization with the communities, respecting their autonomy and right to self-determination. From the initial phase, meetings, workshops, assemblies, and spaces for dialogue were held to ensure a transparent exchange of information, the active participation of the communities, and the approval of agreements within the framework of the General Assemblies, the highest decision-making body.

The consultation was conducted under the principles of Free, Prior, and Informed Consent (FPIC), in accordance with Law 70 of 1993, Decree 1745 of 1995, and international standards (ILO Convention 169 and the UN Statement on the Rights of Indigenous Peoples). In this context, information, discussion, and approval processes were carried out on: project objectives, the role of the parties, benefit distribution mechanisms, lines of action, commitments made, and feedback procedures.

Stakeholder identification

The main groups and actors involved and/or affected by the project activities are:

- *Community Councils of Cupica and Los Delfines, as collective owners of the territories and main beneficiaries.*
- *Community members, including women, youth, older adults, and vulnerable groups.*
- *BIOFIX BIC, as managing partner and technical developer of the project.*
- *Competent environmental authority (CODECHOCO), in its role of technical supervision and co-grantor of the trust.*
- *Financial and commercial actors involved in the issuance and trading of carbon credits.*

Risk assessment and mitigation measures

During the socialization sessions and workshops, potential risks were identified related to:

- *Transparency in the management of benefits.*
- *Equitable access to information by all members of the community.*

- *Potential socio-environmental impacts resulting from the implementation of the project.*

To mitigate these risks, measures were implemented such as:

- *The creation of a trust supervised by CODECHOCO, which ensures traceability and transparency in the use of resources.*
- *The adoption of an internal BIOFIX safeguards policy, with monitoring indicators and Monitoring, Reporting, and Verification (MRV) mechanisms.*
- *The holding of safeguard workshops (August 2024) with communities to identify impacts and establish corrective or preventive actions.*
- *The inclusion of a dispute resolution mechanism in the partnership agreement, which provides for mediation before the Ministry of the Interior, legal conciliation centers, and, ultimately, ordinary jurisdiction.*

Feedback and ongoing participation mechanisms

The project established permanent participation mechanisms, including:

- *General assemblies and regular socialization meetings.*
- *Training workshops on the REDD+ mechanism, investment project formulation, and safeguards.*
- *Formal procedures for providing feedback and clarifying concerns at each meeting.*
- *Opportunities to report on progress (e.g., status of credit trading, validation and verification processes).*

These mechanisms allow communities to submit comments, express concerns, and actively participate in decision-making during all phases of the project.

Documentary evidence

The consultation process is supported by verifiable documentation, including:

- *Letters of consent from both Community Councils (2019).*
- *Minutes of CLPI General Assemblies (February 2019, December 2020).*
- *Records of socialization and workshops on lines of action, benefit distribution, and safeguards (2019–2024).*
- *Records of technical and training meetings with authorities and community members (2022–2024).*
- *Progress reports and presentations of audit findings.*

Comments received and their management

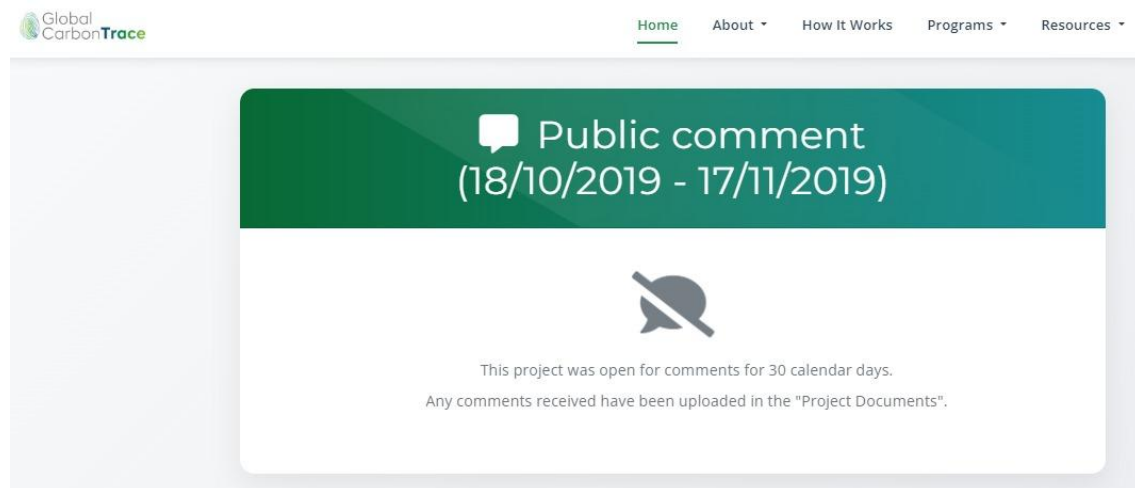
The project was not submitted for external public comment, as this procedure did not exist in the BCR standard in 2019. Consequently:

- No formal comments were received from external parties.
- No formal complaints or claims were recorded during the consultation process.

In line with the above, there is no list of comments or complaint management reports beyond the internal observations resolved in the context of community meetings, where feedback and responses to concerns raised by attendees were provided.

Conclusion: The consultation process with stakeholders in The Delfines Cupica REDD+ Conservation Project was comprehensive, inclusive, and continuous, ensuring the active participation of Community Councils, the representativeness of their members, and transparency in decision-making. The documentation reviewed demonstrates the existence of adequate mechanisms for socialization, feedback, risk mitigation, and conflict resolution. Although no external comments were received due to the regulations applicable at the time of project registration, the available records show that the communities were informed, consulted, and involved in each stage of the process.

5.12.1 Public Consultation



The Delfines Cupica REDD+ Conservation Project was submitted for public comment between October 18, 2019, and November 17, 2019, and no comments that would affect the Project were accepted.

Additionally, a second phase of public comments for the revalidation of the baseline was carried out between the dates October 21, 2025 to November 20, 2025.



6 Internal quality control

The procedure for managing project information in terms of VERSA Document Management is described below:

Summary of document management

Processes: Document management follows a logical order to guarantee quality, facilitate the search, reception, and analysis of information, ensuring reliability through procedures based on official sources and current regulations.

Analysis and classification: Documents are categorized according to their nature (legal, technical, administrative, etc.), frequency of use, and life cycle (active or inactive).

Production, review, and approval: Documents are prepared following specific formats, reviewed to ensure quality, and adjusted according to project objectives.

Organization and archiving: Physical documents are stored in secure conditions, digitized, and stored in the cloud (OneDrive) for backup and controlled access.

Access and confidentiality: Access to information is limited according to roles and secured through specific permissions, ensuring data privacy and confidentiality.

Preservation: All information is regularly backed up and updated on physical and digital media to ensure its availability throughout the project.

Control and monitoring: Document management is continuously monitored to ensure quality, validity, and updating, with errors corrected in a timely manner.

Chain of custody: Document custody is centralized and monitored, for both physical and digital files, under the responsibility of the document manager.

Disposal: Obsolete documents are disposed of in a controlled manner, ensuring the integrity and quality of the remaining files.

Dead file: Documents that are no longer valid are stored in specific spaces for future reference.

Version control: A detailed record of changes to documents is kept, ensuring that we always work with updated versions and allowing previous versions to be recovered if necessary.

This system ensures efficiency, control, and continuous improvement in the project's document management.

The internal risk assessment of verification activities is described below:

Inherent risk assessment

Inherent risks: these consist of the susceptibility of project parameters or inventory to contain material errors, either individually or collectively, before considering the effect of any internal control activities implemented.

Some examples of inherent risks include:

- *Complexity, number of emission sources, and fuels used.*
- *Malfunctions, plant shutdowns, or changes in the production process.*
- *Very large or difficult-to-access verification areas.*
- *Communication barriers with communities.*
- *Significant manual transfers and data entry.*
- *Complex data management systems.*
- *Complex monitoring methodologies and reporting policies.*

In the table below, list the identified risks and provide a brief description and justification for your observation. Then determine the probability of the risk occurring and the impact it would have on the data reported as “HIGH,” “MEDIUM,” or “LOW.” Next, assess the risk using the following matrix.

Probability of occurrence	HIGH	MEDIUM	HIGH	HIGH
	MEDIUM	LOW	MEDIUM	HIGH
	LOW	LOW	LOW	MEDIUM

	<i>LOW</i>	<i>MEDIUM</i>	<i>HIGH</i>
	<i>Impact on data</i>		

<i>Inherent risks</i>	<i>Probability</i>	<i>Impact</i>	<i>Risk evaluation</i>	<i>Risk Management Measure</i>
<i>The project does not explain and justify the baseline.</i>	<i>LOW</i>	<i>HIGH</i>	<i>MEDIUM</i>	<p><i>The project has been ongoing since 2010.</i></p> <p><i>Review of 100% of the reports and documents provided by the GHG project manager.</i></p> <p><i>Interviews with stakeholders to determine the current situation in the territory; confirm who is responsible for causing deforestation or degradation and what practices are causing it.</i></p>
<i>The project does not explain and justify additionality.</i>	<i>LOW</i>	<i>HIGH</i>	<i>MEDIUM</i>	<p><i>The project has been ongoing since 2010.</i></p> <p><i>Review of 100% of the reports and documents provided by the GHG project manager.</i></p> <p><i>Interviews with stakeholders to determine the current situation in the territory; confirm who is responsible for causing deforestation or degradation and what practices are causing it.</i></p>
<i>The project does not explain and justify social and environmental safeguards.</i>	<i>LOW</i>	<i>HIGH</i>	<i>MEDIUM</i>	<p><i>The project already has an application process underway with the Ministry of the Interior.</i></p> <p><i>Through interviews with the different actors involved, verify how the project's</i></p>

<i>Inherent risks</i>	<i>Probability</i>	<i>Impact</i>	<i>Risk evaluation</i>	<i>Risk Management Measure</i>
				<i>activities are coordinated with the safeguards.</i>
<i>The project does not explain and justify the processes for avoiding double counting.</i>	<i>HIGH</i>	<i>HIGH</i>	<i>HIGH</i>	<i>The presence of jurisdictional programs in the country is unclear.</i> <i>No evaluation is carried out with other GHG programs.</i> <i>There is no evidence of management follow-up with RENARE.</i> <i>Request a meeting for clarification with the GIS area and calculation technicians.</i>
<i>Capture estimates may be overestimated.</i>	<i>LOW</i>	<i>MEDIUM</i>	<i>LOW</i>	<i>A 100% verification of the spreadsheets will be carried out.</i>
<i>The procedures for handling GDB are deficient and do not report the error percentage.</i>	<i>LOW</i>	<i>MEDIUM</i>	<i>LOW</i>	<i>A 100% verification of the spreadsheets will be carried out.</i>
<i>The project does not comply with the requirements of the BCR 0002 methodologies.</i>	<i>LOW</i>	<i>MEDIUM</i>	<i>LOW</i>	<i>100% review of evidence provided by the GHG project manager to see if the criteria defined for determining leakage in accordance with ISO 14064-2:2019, BCR 0002 are met.</i>
<i>The project fails to demonstrate that it is conservative in establishing the project reference area.</i>	<i>MEDIUM</i>	<i>HIGH</i>	<i>HIGH</i>	<i>100% review of evidence provided by the GHG project manager to see if the criteria defined for determining leakage in accordance with</i>

<i>Inherent risks</i>	<i>Probability</i>	<i>Impact</i>	<i>Risk evaluation</i>	<i>Risk Management Measure</i>
				ISO 14064-2:2019, BCR 0002 are met.

Control risk assessment

Control risk is the risk that the party responsible for internal control of the project or inventory will not detect, prevent, or correct a material error in the GHG statement. Identify the risk in the table below and justify your assessment.

<i>IDENTIFIED CONTROL RISK</i>		
<i>High</i>	<i>It is likely that the control system will not prevent, detect, or correct the material error and that this risk has a high probability of materializing during validation and/or verification.</i>	<input type="checkbox"/>
<i>Medium</i>	<i>The audit team does not have sufficient confidence that the project's internal control system will prevent, detect, or correct a material error with any probability of occurrence during the audit.</i>	<input type="checkbox"/>
<i>Low</i>	<i>The control system is well structured, documented, implemented, and maintained, generating sufficient confidence in its ability to prevent, avoid, or correct potential material errors.</i>	<input checked="" type="checkbox"/>
<i>JUSTIFICATION</i>	<i>The developer displays the organized folders and change traceability of the documentation.</i>	
<i>RISK MANAGEMENT CONTROL MEASURES</i>	<i>Hold meetings with the developer to review the project documentation.</i>	

7 Verification opinion

VERSA's audit team performed the independent verification of the Delfines Cupica REDD+ project in accordance with the following documents and regulations:

- ISO 14064-3:2019 - Specification with guidance for the validation and verification of greenhouse gas (GHG) statements.
- ISO 14064-2:2019 - Specification with guidance at the project level for the quantification, monitoring, and reporting of greenhouse gas (GHG) emission reduction activities and GHG removal enhancement.
- BIOCARBON STANDARD Protocol, version 4.0, July 14/2025.

- *Methodology Document for the AFOLU Sector / BCR0002 Quantification of GHG Emission Reductions from REDD+ Projects, version 4.0, May 27, 2024.*
- *Tool for Demonstrating Compliance with REDD+ Safeguards, version 1.1, January 26, 2023.*
- *Additionality and Baseline Tool, version 1.3, March 1, 2024.*
- *Sustainable Development Safeguards (SSD Tool), version 1.1, July 2024.*
- *BCR Tool. Sustainable Development Goals (SDGs). Version 1.0. June 27, 2023.*
- *Double Counting Avoidance (DCA) Tool, Version 2.0, February 7, 2024.*
- *Monitoring, Reporting, and Verification (MRV) Tool, Version 1.0, February 13, 2023.*
- *Permanence and Risk Management Tool Version 1.1 dated March 19, 2024.*
- *Greenhouse Gas Project Validation and Verification Manual, Version 2.4 dated March 23, 2024.*

In accordance with the above, this Audit declares that it has verified that all the Activities indicated in the Monitoring Report for the third period (3) corresponding 01/01/2021 a 31/12/2024, its annexes and responses to the findings are true and correspond to the project called Delfines Cupica REDD+. Additionally, it is confirmed that the declaration related to Greenhouse Gas (GHG) emissions lacks substantial and material discrepancies, ensuring an assurance level of 95% as stipulated in Resolution 1447 of 2018.

This Audit verified that for the corresponding monitoring period 01/01/2021 a 31/12/2024, the total estimated reduction of Greenhouse Gas (GHG) emissions was 1.372.631 tCO₂e/year. These reductions can be traded in the voluntary or regulated market and meet the requirements to opt out of the carbon tax, as stipulated in Decree 926 of 2017.

	<i>Estimated GHG emission reductions or removals (tCO₂e)</i>	<i>Net GHG emission reductions or removals (tCO₂e)</i>
<i>Emission reductions/removals (tCO₂)</i>	<i>1.372.631</i>	<i>1.098.105</i>

Therefore, the Lead Auditor recommends issuing a positive verification opinion for the Delfines Cupica REDD+ project, whose owner is the Biofix Consulting SAS BIC. In this order of ideas, the verification process was developed as follows: i) strategic planning of the plan as established as the opening and closing of the GHG verification process; ii) on-site documentary audit and interviews with environmental managers or owners; iii) resolution of two rounds of findings and issuance of the final verification report.

The review of the Monitoring Report (MR) documentation and document folder in the "Annexes" file, along with the background research, semi-structured interviews in the field and resolution of findings has provided VERSA's audit team with sufficient evidence to validate compliance with the criteria established for verification.

8 Verification statement

Versa Expertos en Certificación S.A.S. was contracted by the Biofix Consulting SAS BIC to verify the Delfines Cupica REDD+ GHG emission reduction project, which has been developed according to the guidelines of the international standards ISO 14064-2:2019, ISO 14064-3:2019 and the specific requirements of the GHG Biocarbon Standard program.

The Delfines Cupica REDD+ project activities are taking place in the municipality of Bahía Solano, Chocó department, Colombia

Versa Expertos en Certificación S.A.S. conducted a detailed review of the supporting documentation submitted by the project holder Biofix Consulting SAS BIC BIC for the elaboration of the Delfines Cupica REDD+ project, and conducted a field visit together with the Biofix Consulting SAS BIC team. Through semi-structured interviews and review of primary information sources, he confirmed the organizational and reporting boundaries, Activity data, emission factors and global warming potentials used; as well as the methodological assumptions used.

Versa Expertos en Certificación S.A.S. established the objectives, scopes and verification criteria in the commercial proposal and legal contract VERSA-P-0226 and in the approved audit plan for the verification of the Delfines Cupica REDD+ project. The objectives, scopes and verification criteria are described below:

Objectives

- 1. Evaluate with a level of assurance of 95% that the project design document and/or monitoring reports prepared by Versa Expertos en Certificación S.A.S. comply with the guidelines of ISO 14064-2:2019, as well as with the regulations of the selected GHG program, the methodologies used and the legislation of the country where the project is developed.*
- 2. Verify that the Activities, methods and procedures, including monitoring, have been implemented in accordance with the project's PD.*
- 3. Confirm that the material discrepancy underlying the baseline and estimated GHG removals reported for the monitoring period does not exceed 5%.*
- 4. Validate and verify the Project Activities, Project Design Document (PDD), monitoring plan, GHG sources, sinks and/or reservoirs, GHG emission reductions quantification period, baseline scenario, legal management requirements, processes and information, as well as guidelines and methodological documents for the Biocarbon Registry.*

Scope

Sectoral scope: Forestry and reforestation; and focused on verifying the project's Activities,

its PDD, its monitoring plan, its sources, sinks and/or reservoirs of GHG, its GHG emission reduction quantification period, its baseline scenario, its legal requirements and information management processes, guidelines and methodological documents of the Biocarbon Standard.

Sectoral scope: 14. Forestation and Reforestation

Verification Criteria

The audit team in this independent process, applied and considered the following documents as criteria for verification:

- *ISO 14064-3:2019 - Specification with guidance for the validation and verification of greenhouse gas (GHG) statements.*
- *ISO 14064-2:2019 - Specification with guidance at the project level for the quantification, monitoring, and reporting of greenhouse gas (GHG) emission reduction activities and GHG removal enhancement.*
- *BIOCARBON STANDARD Protocol, version 4.0, July 14/2025.*
- *Methodology Document for the AFOLU Sector / BCR0002 Quantification of GHG Emission Reductions from REDD+ Projects, version 4.0, May 27, 2024.*
- *Tool for Demonstrating Compliance with REDD+ Safeguards, version 1.1, January 26, 2023.*
- *Additionality and Baseline Tool, version 1.3, March 1, 2024.*
- *Sustainable Development Safeguards (SSD Tool), version 1.1, July 2024.*
- *BCR Tool. Sustainable Development Goals (SDGs). Version 1.0. June 27, 2023.*
- *Double Counting Avoidance (DCA) Tool, Version 2.0, February 7, 2024.*
- *Monitoring, Reporting, and Verification (MRV) Tool, Version 1.0, February 13, 2023.*
- *Permanence and Risk Management Tool Version 1.1 dated March 19, 2024.*
- *Greenhouse Gas Project Validation and Verification Manual, Version 2.4 dated March 23, 2024.*

Versa Expertos en Certificación S.A.S. confirms that the data and information supporting the GHG statement is historical in nature. The 95% assurance level in the audit means that the auditor has a high degree of confidence in the accuracy of the findings and that the results accurately reflect the status of the project; however, there remains a 5% risk of possible inaccuracies or undetected errors. The verification activities are structured to provide a high, but not absolute, level of assurance.

Versa Expertos en Certificación S.A.S. identified that since the beginning of the initiative the Delfines Cupica REDD+ project has generated contributions to the Sustainable Development Goals (SDG 1, SDG 2, SDG 6, SDG 8, SDG 9, SDG 12, SDG 13 and SDG 15 defined by the project) applicable for both components (REDD+), according to the relevant criteria and indicators. This according to the review of the evidence provided by Biofix Consulting SAS BIC and during the field visit.

Versa Expertos en Certificación S.A.S. verified that the Cupica Dolphins REDD+ Conservation Project does not apply to Special Categories related to co-benefits.

Versa Expertos en Certificación S.A.S. based on the results of the Activities developed, declares for all intended users that the Delfines Cupica REDD+ project of the Biofix Consulting SAS BIC, complies with the principles established by ISO 14064-2:2019, ISO 14064-3:2019 and BioCarbon Standard, are within the level of assurance and materiality and are free of material errors. This statement is issued and addressed to BioCarbon Standard and other interested parties.

Assurance level: 95 %.

Legal agreement no.: VERSA-P-0226

Material discrepancy: 5 %.

9 Facts discovered after verification

This verification states that no findings have been made at the time of writing this report on The Delfines Cupica REDD+ Conservation Project.

Annex 1. Competence of team members and technical reviewers

Members of the verification team and technical reviewers.

<i>Full name</i>	<i>Position/Role</i>	<i>Activities to Develop</i>
<i>Julián Camilo Ávila B.</i>	<i>Lead Auditor</i>	<p><i>The lead auditor has predestined activities which are:</i></p> <ul style="list-style-type: none"> <i>-Document review</i> <i>-Creation of the audit plan</i> <i>-Carry out the field audit according to regulations</i> <i>-Make findings corresponding to the audit</i> <i>- Delivery of verification report</i> <i>-Field visit</i>
<i>Estefanía Giraldo</i>	<i>Technical Expert</i>	<p><i>The technical expert has predestined activities which are:</i></p> <ul style="list-style-type: none"> <i>-Document review</i> <i>-Carry out the field audit according to regulations</i> <i>-Make findings corresponding to the audit</i> <i>-Field visit</i>
<i>Diana Rauchwerger</i>	<i>Technical Reviewer</i>	<i>The technical reviewer has predestined activities which</i>

		<p>are:</p> <ul style="list-style-type: none"> -Carry out the review of the final documents. -Issue technical review document.
<p>Camilo Andrés Montaña Salamanca</p>	<p>Endorser</p>	<p>Accreditation in: ISO/IEC STANDARD 17029;2019</p> <ul style="list-style-type: none"> - ISO 14064-1 - ISO14064-2 - ISO 14064-3

Julián Camilo Ávila Ballesteros, Lead Auditor

Environmental Engineer, passionate about Management Systems with work experience in processes under ISO 14064-1:2018 (Elaboration and Audit of Carbon Footprints), implementing mitigation strategies focused on sustainability and carbon neutrality. Additionally, I possess outstanding competence in the Validation and Verification of processes related to the assessment of Greenhouse Gas (GHG) Compliance of renewable energy projects, based on ISO 14064-2:2019, 14064-3:2019 and carbon credit standards. Experience also in areas such as ISO 9001:2015, ISO 14001:2015 and ISO 45001:2018, in which he has led processes in accordance with HSEQ standards.

In VERSA he participated as Coordinator and supervisor of all evaluation Activities of the greenhouse gas validation and verification body and other services related to sustainability and environment. Accompaniment in the transition of the ISO 17029:2019 Standard for Accreditation before ONAC. Review projects in accordance with the guidelines: Resolution 1447 of 2018 and Law 2294 of 2024.

In VERSA he has been leader in validation and verification activities of GHG reduction and removal projects and Corporate Greenhouse Gas Inventories, in accordance with the requirements of the management system, the standards applicable to the service and the criteria of the GHG program when applicable. Documentary review, findings, completion of audit plan and audit risk assessment.

Estefanía Giraldo Barbosa, Technical Expert

Forestry Engineer, Geographic Information Systems Specialist. Trained in the field of forest

ecology and silviculture, with knowledge in forest growth and yield modeling, geographic information systems and remote sensing, dendrochronological analysis, and statistical software management. Experience in forest inventories, project coordination, community engagement, climate change mitigation projects, and carbon markets. She is also able to interpret and discuss results to provide solutions to problems related to natural resources.

Diana Rauchwerger, Technical Reviewer

Is an Agricultural Engineer specialized in environmental and local development, with studies in Biodiversity Conservation and Use. She has over 7 years of experience in the formulation, evaluation, and oversight of environmental projects. She has been part of teams responsible for designing and implementing sustainable strategies in sectors such as OIL&GAS, mining, electricity, and infrastructure.

Currently, she works as a contractor at the Ministry of Environment and Local Development, specifically in the Climate Change Mitigation group. Additionally, she serves as a lead auditor and technical expert for various entities involved in the carbon credit market, climate change, validation and verification of greenhouse gas (GHG) projects, and accreditation processes for validator/verifier bodies (VVB) in GHG offset initiatives.

Camilo Andrés Montaña Salamanca, Approver

Mechanical engineer and project manager with more than 12 years of experience in compliance assessment and monitoring of technical standards. Former head of the technical regulations group of the Superintendence of Industry and Commerce. He has completed courses for leading formulators for the validation and verification of greenhouse gas (GHG) mitigation projects given by Asocarbono-Asocec. He currently serves as General Director of Versa Expertos en Certificación SAS.

Annex 2. Clarification requests, corrective action requests and forward action requests

1) Documentary findings (PD and/or RM)

Nº Finding:	1	Finding type:	CAR		CL	X
Description:	<p>BIOCARBON CERT. 2024. BCR STANDARD. Version 3.4. June 28, 2024</p> <p>12.2.1 Baseline reassessment</p> <p>(d) The project document shall be updated at the time of the baseline reassessment to reflect current requirements and the current version of the BCR STANDARD.</p>					
Objective Evidence	The PD and RM document does not relate to the version of the Standard to which it applies.					
Action plan: ROUND 1 (2025/01/07)	<p>In both documents, the table describing the general details of the project contained the following text: “BioCarbon Registry BCR Standard Empowering Sustainability, Redefining Standards Version 3.4 June 28, 2024 Methodological document for AFOLU sector: Quantification of GHG emission reductions or removals from REDD+ Projects Version 4.0 May 27, 2024”</p> <p>Con lo cual se define tanto la metodología como el estándar, usados en los documentos y sus respectivas versiones.</p>					
VVB Evaluation: ROUND 1 (2025/01/23)	<p>The documents “PD DELFINES CUPICA REDD+ PROJECT” and “MONITORING REPORT DELFINES CUPICA REDD+ PROJECT” state the most up-to-date version of the standard and methodology to date.</p> <p>No further action is required.</p>					
Conclusion:	Close finding	X	Maintain finding		FAR	

Nº Finding:	2	Finding type:	CAR		CL	X
Description:	<p>BIOCARBON CERT. 2024. BCR STANDARD. Version 3.4. June 28, 2024</p> <p>16. Stakeholder consultation and participation</p> <p>(d) identify any potential substantial changes anticipated in stakeholder representation over time</p>					
Objective Evidence	<p>In documents PD (5.1 Project owner) and RM (7.2 Project owner).</p> <p>The project developer does not guarantee clarity regarding legal representatives during the monitoring period and start of revalidation.</p> <p>Note: The same correction must be made in all existing project documents (if applicable).</p>					
Action plan: ROUND 1 (2025/01/07)	<p>In the respective sections of the PD and MR, the information related to legal representatives was expanded, in the first case for the entire duration of the project, and in the second for the monitoring period. Additionally, Annex 35 was added, which shows the legal representation documents for the different years of project implementation and corresponds to the internal election processes of each community council.</p>					
VVB Evaluation: ROUND 1 (2025/01/23)	The legal representatives regarding both previous verifications and the verification carried out provide clarification.					










	<p><i>Table 39. Legal representatives during the execution of the REDD+ project</i></p> <table> <tr> <th>Period</th> <th colspan="3">Name</th> <th colspan="2">Community Council</th> </tr> <tr> <td>2017 – 2019</td> <td colspan="3">Isaac Lozano Lozano</td> <td colspan="2">Cupica</td> </tr> <tr> <td>2017 - 2019</td> <td>Jhuver Rivera</td> <td>Antonio</td> <td>Gonzalez</td> <td colspan="2">Los Delfines</td> </tr> <tr> <td>2020 - 2022</td> <td>Jhuver Rivera</td> <td>Antonio</td> <td>Gonzalez</td> <td colspan="2">Los Delfines</td> </tr> <tr> <td>2020 – 2022</td> <td colspan="3">Carlos Andrés Hurtado Díaz</td> <td colspan="2">Cupica</td> </tr> <tr> <td>2023 – 2025</td> <td colspan="3">Simon Fernel Lozano Ruíz</td> <td colspan="2">Cupica</td> </tr> <tr> <td>2023 – 2025</td> <td colspan="3">Juan Edilberto Pinilla Florez</td> <td colspan="2">Los Delfines</td> </tr> </table> <p>The documents demonstrating the legal representation of the councils during these periods can be found in Annex 35.</p> <p><i>Annex 35 is reviewed, which sets out:</i></p> <p>Res. No. 4 of February 4, 2023: Update on the change of boards and legal representative of the GENERAL COMMUNITY COUNCIL OF THE NORTHERN PACIFIC COAST OF CHOCÓ “LOS DELFINES”.</p> <p>Res. No. 5 of February 14, 2023: Update on changes to the boards and legal representative of the COMMUNITY COUNCIL OF CUPICA.</p> <p><i>No additional actions are required.</i></p>						Period	Name			Community Council		2017 – 2019	Isaac Lozano Lozano			Cupica		2017 - 2019	Jhuver Rivera	Antonio	Gonzalez	Los Delfines		2020 - 2022	Jhuver Rivera	Antonio	Gonzalez	Los Delfines		2020 – 2022	Carlos Andrés Hurtado Díaz			Cupica		2023 – 2025	Simon Fernel Lozano Ruíz			Cupica		2023 – 2025	Juan Edilberto Pinilla Florez			Los Delfines	
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2023 – 2025	Juan Edilberto Pinilla Florez			Los Delfines																																												
Conclusion:	Close finding	X	Maintain finding		FAR																																											






Nº Finding:	3	Finding type:	CAR		CL	X
Description:	BIOCARBON CERT. 2024. BCR STANDARD. Version 3.4. June 28, 2024 17. Sustainable Development Goals (SDGs) “Project proponents must demonstrate, with relevant criteria and indicators, the project's contribution to the Sustainable Development Goals applicable to the project activities proposed by the project proponent.”					
Objective Evidence	In the PD, section “2.3.6 Schedule of activities” outlines the lines of action for the project's useful life. However, the schedule is not consistent with the activities to be carried out. There is no consistency between the actions and the year of execution.					
Action plan: ROUND 1 (2025/01/07)	The activities presented to support the retroactivity of the project were left with the years related to the supports presented. As for the activities for the project's useful life, the remainder of the project's duration was marked, considering that the activities carried out at each moment respond to two instruments. On the one hand, to the planning instruments of the community councils, such as ethno-development plans (a footnote was added with this information) and, on the other, to the planning processes that respond to other factors, such as emergencies or needs that arise at certain times, government plans, among others, the latter of which was included in a footnote.					

	<i>In this sense, the lines of action are an expression of the needs identified in the territory at the time of project approval. However, under the autonomy of the proponents and owners, they are the ones who decide which projects to carry out during each term according to their internal processes and, as mentioned above, their planning instruments.</i>					
VVB Evaluation: ROUND 1 (2025/01/23)	No comments. No further action required.					
Conclusion:	Close finding	X	Maintain finding		FAR	

Nº Finding:	4	Finding type:	CAR		CL	X
Description:	<p>BIOCARBON CERT. 2024. BCR STANDARD. Version 3.4. June 28, 2024</p> <p>11.7 Compliance with laws, regulations, and other regulatory frameworks</p> <p>"The project owner must have a documented procedure (Document Management System) in place to identify and provide ongoing access to relevant legislation and regulations."</p>					
Objective Evidence	<p>In the PD document, section "4. Compliance with applicable legislation" does not include an assessment of Decree 1655 of 2017 "Organization and operation of the National Forest Information System, the National Forest Inventory, and the Forest and Carbon Monitoring System, which are part of the Environmental Information System for Colombia."</p> <p>Note: The same correction should be made in all documents related to the project (if applicable).</p>					
Action plan: ROUND 1 (2025/01/07)	In section 4 of the PD and MR, information was added regarding the assessment of compliance with Decree 1655 of 2017 within the framework of the project's implementation.					
VVB Evaluation: ROUND 1 (2025/01/23)	<p>The inclusion of the evaluation of Decree 1655 of 2017 in the PDD is evident.</p> <p>However, the Action Plan proposes the addition of the information in the same way in the MR. This evaluation is not evident in the Monitoring Report.</p>					
Action plan: ROUND 2 (2025/02/18)	Information regarding compliance with this and all other regulations during the period monitored in the MR is included in Table 4.					
VVB Evaluation: ROUND 2 (2025/08/11)	Additional inclusion is evident in the Monitoring Report, Annexes 12 Emissions Reduction Estimate and 14th Geodatabase.					
Conclusion:	Close finding	X	Maintain finding		FAR	

Nº Finding:	5	Finding type:	CAR		CL	X
Description:	<p>BIOCARBON CERT. 2024. BCR STANDARD. Version 3.4. June 28, 2024</p> <p>17. Sustainable Development Goals (SDGs)</p>					

Objective Evidence	There is an inconsistency in the RM in the introductory table between the SDGs described and the SDGs reported. Note: The same correction should be made in all documents related to the project (if applicable).																			
Action plan: ROUND 1 (2025/01/07)	The information regarding the SDGs was corrected for both the PD and the MR. It should be noted that, in the case of the PD, the SDGs to which it is expected to contribute throughout the life of the project are presented. Therefore, the document links the SDGs to the project's lines of action. In the case of the MR, the SDGs to which a contribution was made during the monitoring period are presented. In this case, the respective evidence was associated and the corresponding tool was completed, unifying the information in the introductory table of the MR, in the section describing the contributions and in the tool itself.																			
VVB Evaluation: ROUND 1 (2025/01/23)	Evidence shows that the SDG matrix has been correctly completed.																			
<table><tr><th>Objetivo de Desarrollo Sostenible</th><th>Meta e Indicadores</th><th>Contribución del proyecto</th><th>Síntesis de la contribución del proyecto</th></tr><tr><td><div></div><div>Fin de la Pobreza: Poner fin a la pobreza en todas sus formas en todo el mundo</div></td><td>ODS 1</td><td>Si</td><td><p>Se llevó a cabo el proceso de convocatoria a las comunidades del Consejo General Comunitario Los Delfines para la Asamblea de elecciones de sus representantes y líderes para la toma de decisiones. Dentro de la línea de acción de fortalecimiento institucional y de la gobernanza y los procesos de participación colectiva, la elección de los representantes legales de cada consejo simboliza la máxima autoridad cuyo propósito es tener la capacidad de apoyar, estimular, incentivar y ejecutar propuestas cuya intención sea alcanzar los objetivos comunes de la población.</p><p>Por otro lado, se llevó a cabo la formulación del Plan de Etnodesarrollo del Consejo Comunitario Los Delfines dentro del cual se definen estrategias asociadas al mejoramiento de la calidad de vida y el gozo pleno de la misma.</p><p>También se ejecutó el proyecto relacionado con la creación de una asociación en torno al turismo comunitario como alternativa al desarrollo turístico, generación de oportunidades y crecimiento económico de Bahía Solano y sus alrededores.</p></td></tr><tr><td><div></div><div>Hambre Cero: Poner fin al hambre, lograr la seguridad alimentaria y la mejora de la nutrición y promover la agricultura sostenible</div></td><td>ODS 2</td><td>Si</td><td><p>Se ejecutó el proyecto de seguridad alimentaria, en el que se contribuyó a la comunidad de Huaca en la sensibilización y acompañamiento para el establecimiento de sistemas de producción agrícola (plátano y yuca).</p><p>Por otro lado, dentro de la línea de acción de economía circular y producción sostenible se implementó el proyecto de fortalecimiento productivo y comercial de arroz, en el cual se beneficiaron 35 pequeños productores del Consejo Comunitario Los Delfines.</p></td></tr><tr><td><div></div><div>Agua y Saneamiento: Garantizar la disponibilidad y la gestión sostenible del agua y el saneamiento para todos</div></td><td>ODS 6</td><td>Si</td><td><p>Se implementó el proyecto de mejoramiento en las condiciones de vida para cuatro comunidades del Consejo Comunitario Los Delfines, donde se llevó a cabo la construcción de la planta potabilizadora de agua en el municipio de Jurado.</p></td></tr></table>					Objetivo de Desarrollo Sostenible	Meta e Indicadores	Contribución del proyecto	Síntesis de la contribución del proyecto	<div></div> <div>Fin de la Pobreza: Poner fin a la pobreza en todas sus formas en todo el mundo</div>	ODS 1	Si	<p>Se llevó a cabo el proceso de convocatoria a las comunidades del Consejo General Comunitario Los Delfines para la Asamblea de elecciones de sus representantes y líderes para la toma de decisiones. Dentro de la línea de acción de fortalecimiento institucional y de la gobernanza y los procesos de participación colectiva, la elección de los representantes legales de cada consejo simboliza la máxima autoridad cuyo propósito es tener la capacidad de apoyar, estimular, incentivar y ejecutar propuestas cuya intención sea alcanzar los objetivos comunes de la población.</p> <p>Por otro lado, se llevó a cabo la formulación del Plan de Etnodesarrollo del Consejo Comunitario Los Delfines dentro del cual se definen estrategias asociadas al mejoramiento de la calidad de vida y el gozo pleno de la misma.</p> <p>También se ejecutó el proyecto relacionado con la creación de una asociación en torno al turismo comunitario como alternativa al desarrollo turístico, generación de oportunidades y crecimiento económico de Bahía Solano y sus alrededores.</p>	<div></div> <div>Hambre Cero: Poner fin al hambre, lograr la seguridad alimentaria y la mejora de la nutrición y promover la agricultura sostenible</div>	ODS 2	Si	<p>Se ejecutó el proyecto de seguridad alimentaria, en el que se contribuyó a la comunidad de Huaca en la sensibilización y acompañamiento para el establecimiento de sistemas de producción agrícola (plátano y yuca).</p> <p>Por otro lado, dentro de la línea de acción de economía circular y producción sostenible se implementó el proyecto de fortalecimiento productivo y comercial de arroz, en el cual se beneficiaron 35 pequeños productores del Consejo Comunitario Los Delfines.</p>	<div></div> <div>Agua y Saneamiento: Garantizar la disponibilidad y la gestión sostenible del agua y el saneamiento para todos</div>	ODS 6	Si	<p>Se implementó el proyecto de mejoramiento en las condiciones de vida para cuatro comunidades del Consejo Comunitario Los Delfines, donde se llevó a cabo la construcción de la planta potabilizadora de agua en el municipio de Jurado.</p>
Objetivo de Desarrollo Sostenible	Meta e Indicadores	Contribución del proyecto	Síntesis de la contribución del proyecto																	
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<div></div> <div>Agua y Saneamiento: Garantizar la disponibilidad y la gestión sostenible del agua y el saneamiento para todos</div>	ODS 6	Si	<p>Se implementó el proyecto de mejoramiento en las condiciones de vida para cuatro comunidades del Consejo Comunitario Los Delfines, donde se llevó a cabo la construcción de la planta potabilizadora de agua en el municipio de Jurado.</p>																	

	 Trabajo decente y crecimiento económico: Promover el crecimiento económico sostenido, inclusivo y sostenible, el empleo pleno y productivo y el trabajo	ODS 8	Si	Se creó una iniciativa la cual busca producir y comercializar vainilla como alternativa sostenible de aprovechamiento de los recursos naturales para las familias que pertenecen al Consejo Comunitario Cupica. Adicionalmente, se implementó la consolidación de la planta de profesionales del área administrativa para el desarrollo de las actividades que se generen en el Consejo Comunitario Los Delfines.
	 Industria, innovación e infraestructura: Construir infraestructuras resilientes, promover la industrialización inclusiva y sostenible y fomentar la innovación	ODS 9	Si	Como fomento al programa de mejoramiento de la movilidad fluvial y terrestre, se construyó un puente comunitario en el Consejo local de Mecana perteneciente al Consejo Comunitario General los Delfines, con el objetivo de mejorar la intercomunicación terrestre, lo cual se traduce en el mejoramiento de la movilidad, ahorros en transporte, comercialización de productos agrícolas y acceso a educación. Por otro lado, se desarrolló un proyecto relacionado con la remodelación y adecuación de la sede administrativa del Consejo Comunitario Los Delfines, con el fin de garantizar un espacio de participación y encuentros óptimo para la población.
	 Producción y consumo responsables: Garantizar modalidades de consumo y producción sostenibles	ODS 12	Si	Se implementó la estrategia denominada "Fortalecimiento de la pesca artesanal en la comunidad de Tebada, municipio de Bahía Solano - Chocó", cuyo objetivo se centro en la capacitación y asistencia productiva de las familias mediante la adquisición de equipos y herramientas necesarias para llevar a cabo adecuadamente los procesos de pesca artesanal.
	 Acción por el Clima: Adoptar medidas urgentes para combatir el cambio climático y sus efectos	ODS 13	Si	Se ejecutó el proyecto para la elaboración del Plan de Manejo Ambiental en doce puntos de interés de preservación, conservación y cuidado especial del territorio colectivo del Consejo Comunitario Los Delfines.
	 Vida de ecosistemas terrestres: Proteger, restablecer y promover el uso sostenible de los ecosistemas terrestres, gestionar sosteniblemente los bosques, luchar contra la desertificación, detener e invertir la degradación de las tierras y detener la pérdida de biodiversidad	ODS 15	Si	Como contribución a la vida de los ecosistemas terrestres se llevaron a cabo dos proyectos, uno enfocado a la restauración de manglares donde se establecieron diez hectáreas de mangle en el Consejo Comunitario de Cupica, y otro proyecto donde se reforestaron 98 hectáreas de ecosistemas degradados en el Consejo Comunitario Los Delfines.
<i>The information provided explaining the SDGs taken into account in the RM with respect to the PD is consistent with the evidence in the field and the supporting documentation.</i>				
Conclusion:	Close finding	X	Maintain finding	FAR

Nº Finding:	6	Finding type:	CAR	X	CL	
Description:	BIOCARBON CERT. 2024. BCR STANDARD. Version 3.4. June 28, 2024 25. Other GHG programs					
Objective Evidence	Section "3. Registration or participation in other GHG Programs/Registers" is not included in the RM document. It is not clear whether the project was registered under any other GHG Program or register, and details of the withdrawal from those programs/registers are not provided. Note: Sufficient information must be provided to justify this finding.					
Action plan: ROUND 1 (2025/01/07)	Tanto en el PD como en el MR se agregó información del registro del proyecto, en donde se evidencia que el proyecto no está registrado en otros programas certificadores, así mismo se presentan los Annexs relacionados al registro del proyecto en el RENARE. Se actualizó el Annex 10, relacionado a la inscripción al RENARE y se agregó el Annex 37 relacionado con las plataformas certificadoras.					

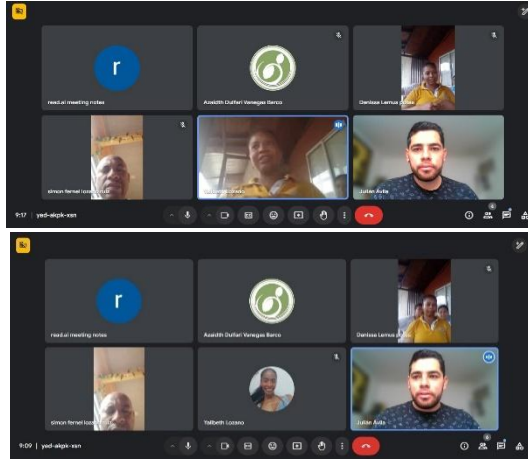
VVB Evaluation: ROUND 1 (2025/01/23)	<p>Annex 37a (initiative registration matrix) and 37b (map of overlaps with other initiatives' polygons) of the verification of participation in other GHG registration programs are provided. The developer demonstrates the use of the BCR tool "Avoiding Double Counting (ADC)".</p> <p>The developer demonstrates the progress being made with RENARE in Annex 10. This specifically shows the queue of emails requesting phase transition for the BIOFIX organization's projects.</p> <p>Improvement opportunity: The content of Annex 37b can easily be included in the RM as it is only one page long. This is in order to further expand chapter "3 Registry or participation under other GHG Programs/Registries" and not just refer to Annexes.</p> <p>No additional actions are required.</p>					
Conclusion:	Close finding	X	Maintain finding		FAR	

Nº Finding:	7	Finding type:	CAR	X	CL	
Description:	BIOCARBON CERT. 2024. BCR STANDARD. Version 3.4. June 28, 2024 11.8 Adaptation to climate change					
Objective Evidence	Section "6. Adaptation to climate change" is not included in the RM document. The project shows no connection to Colombia's 2020 NDC.					
Action plan: ROUND 1 (2025/01/07)	<p>This section was updated in both the PD and the MR. In the case of the PD, it was included in a generic form, in line with the methodology, implying that contributions in terms of adaptation will be reported in each monitoring report. In the case of the MR, it was updated with the contributions available for the period currently being monitored.</p> <p>Likewise, information was included regarding the project's contribution to the NDC.</p>					
VVB Evaluation: ROUND 1 (2025/01/23)	Inclusion and improvement of section "6. Climate change adaptation" is evident in both the PD and the RM.					
Conclusion:	Close finding	X	Maintain finding		FAR	

Nº Finding:	8	Finding type:	CAR	X	CL	
Description:	BIOCARBON CERT. 2024. BCR STANDARD. Version 3.4. June 28, 2024 16. Stakeholder consultation and participation					
Objective Evidence	Section "7.1 Other participants in the project" is not included in the RM document.					
Action plan: ROUND 1 (2025/01/07)	There was a numbering error in the document, which meant that the section appeared as not completed. This error was corrected and information related to the entities and/or institutions involved in the investment projects was added.					

<p>VVB Evaluation: ROUND 1 (2025/01/23)</p>	<p>The completion of section “7.1 Other participants in the project” is evidenced.</p> <p>Figure 1. Organizational chart of the DELFINES CUPICA REDD+ PROJECT</p> <p>Source: DELFINES CUPICA REDD+ PROJECT</p>
<p>Conclusion:</p>	<p>Close finding</p> <p>X</p> <p>Maintain finding</p> <p>FAR</p>

<p>Nº Finding:</p>	<p>9</p>	<p>Finding type:</p>	<p>CAR</p>	<p>X</p>	<p>CL</p>	
<p>Description:</p>	<p>BIOCARBON CERT. 2024. BCR STANDARD. Version 3.4. June 28, 2024</p> <p>21. Monitoring plan</p>					
<p>Objective Evidence</p>	<p>In the RM in Table 14. Activities carried out by community councils during the monitoring period, inconsistencies with what was observed in the field are evident.</p> <ol style="list-style-type: none"> 1. Artisanal fishing activities and training are evident. However, community staff mention the use of boats for tourism and are unaware of artisanal fishing. Tebada Community. CC Cupica. Annex 33 Tourism CP. 2. There is evidence of banana planting in association with cassava, however, food security is argued to be achieved through the promotion of sheds and not through planting. Huaca Community. CC Delfines. Annex 32 Food security. <p>Note: Clarity should be provided on these and other activities carried out that are included in this table.</p>					
<p>Action plan: ROUND 1 (2025/01/07)</p>	<ol style="list-style-type: none"> 1. The findings regarding the Tebada community projects were communicated to the community, where, according to Annex 1HZ, they explain that there are two families in the Tebada community, and each received a project, one related to fishing and the other to tourism. 2. The findings regarding the food security project implemented by the Los Delfines community council were forwarded to the council, which responded by stating that the project involved both the implementation of single-crop farming and the installation of sheds. Evidence of this can be found in Annex 2HZ. <p>It should be noted that both documents were included in the respective Annexes of each investment project. Additionally, it can be inferred that although the provision of boats to families in the community has a primary objective, it is ultimately up to each family to use the resources granted in the economic areas they deem most appropriate. In this sense, the focus of the investment projects does not prohibit certain specific activities, but rather leaves it up to the community itself to make the best possible use of the resources.</p>					

VVB Evaluation: ROUND 1 (2025/01/23)	<ol style="list-style-type: none"> 1. The explanation of the differentiation of activities for each family is clear. This is evidenced in Annex 24 of the activity supplement. However, to close the finding, a virtual meeting with the artisanal fishing family is required. 2. The explanation of the differentiation of activities for each family is clear.
VVB Evaluation: ROUND 2 (2025/01/23)	<p>A meeting will be held on February 8, 2025, with the community of Tebada to discuss artisanal fishing and the REDD+ Project's support for the initiative..</p> 
Conclusion:	<div>Close finding</div> <div>X</div> <div>Maintain finding</div> <div></div> <div>FAR</div> <div></div>

Nº Finding:	10	Finding type:	CAR	X	CL	
Description:	<p>BIOCARBON CERT. 2024. BCR STANDARD. Version 3.4. June 28, 2024</p> <p>12.3 Leakage and non-permanence</p> <p>21. Monitoring plan</p>					
Objective Evidence	<p>The RM shows a lack of information in the following sections:</p> <ul style="list-style-type: none"> - 14.1.1 Analysis of risks of non-retention and leakage - 14.2 Review of the monitoring plan - 14.3 Deviation request applied to this monitoring period - 14.4 Notification or request for approval of changes - 15.1 Description of the monitoring plan 					
Action plan: ROUND 1 (2025/01/07)	<p>The respective sections were completed based on the progress made by the project. It should be noted that the monitoring annex (38a. and 38b.) of the project referred to in the different sections mentioned in this finding was constructed.</p>					
VVB Evaluation: ROUND 1 (2025/01/23)	<p>It is evident that the information requested in the sections and the respective Annexes was included in the RM, thus complying with the request for clarification.</p>					
Conclusion:	<div>Close finding</div> <div>X</div> <div>Maintain finding</div> <div></div> <div>FAR</div> <div></div>					

Nº Finding:	11	Finding type:	CAR	X	CL							
Description:	BIOCARBON CERT. 2024. BCR STANDARD. Version 3.4. June 28, 2024 17. Sustainable Development Goals (SDGs) “Project proponents must demonstrate, with relevant criteria and indicators, the project's contribution to the Sustainable Development Goals applicable to the project activities proposed by the project proponent. ”											
Objective Evidence	There is no evidence in the Annexes or in the PD and RM documents of any information on road improvement activities carried out in the community of Nabugá.											
Action plan: ROUND 1 (2025/01/07)	The finding was forwarded to the Los Delfines General Community Council, which sent the supporting documentation associated with the project. The activity was thus included in the Monitoring Report and in Annex 41.											
VVB Evaluation: ROUND 1 (2025/01/23)	Evidence shows that road and path improvement activities carried out in the community of Nabugá in the RM are consistent with what has been observed in the field. <table><tr><td>Intervention of roads and pathways in the community of Nabugá, within the General Community Council Los Delfines</td><td>Improving land intercommunication through the construction of a community trail in the local council of Nabugá, which is part of the General Community Council Los Delfines</td><td>Clean the area designated as the community trail Acquire sacks to place along the community trail Build the steps that provide safe access to the Nabugá waterfall Perform maintenance on the trail</td><td>1 community trail constructed and adapted for tourism</td><td>Start date: February 2022 End date: January 2023 Annex 41. Senderos Nabuga</td><td>General Community Council Los Delfines</td></tr></table>						Intervention of roads and pathways in the community of Nabugá, within the General Community Council Los Delfines	Improving land intercommunication through the construction of a community trail in the local council of Nabugá, which is part of the General Community Council Los Delfines	Clean the area designated as the community trail Acquire sacks to place along the community trail Build the steps that provide safe access to the Nabugá waterfall Perform maintenance on the trail	1 community trail constructed and adapted for tourism	Start date: February 2022 End date: January 2023 Annex 41. Senderos Nabuga	General Community Council Los Delfines
Intervention of roads and pathways in the community of Nabugá, within the General Community Council Los Delfines	Improving land intercommunication through the construction of a community trail in the local council of Nabugá, which is part of the General Community Council Los Delfines	Clean the area designated as the community trail Acquire sacks to place along the community trail Build the steps that provide safe access to the Nabugá waterfall Perform maintenance on the trail	1 community trail constructed and adapted for tourism	Start date: February 2022 End date: January 2023 Annex 41. Senderos Nabuga	General Community Council Los Delfines							
Conclusion:	Close finding	X	Maintain finding		FAR							

2) Technical Findings

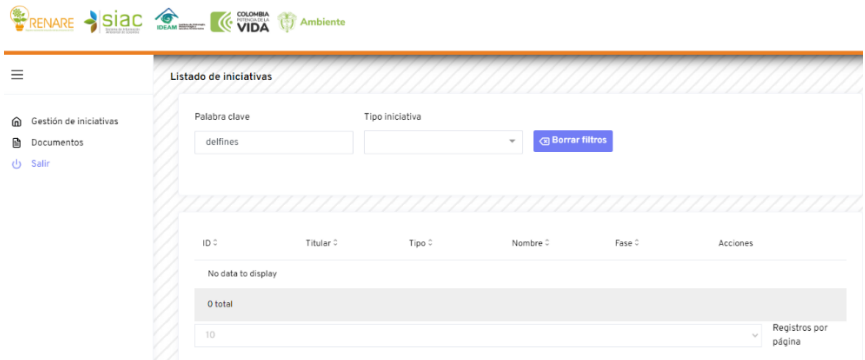
Nº Finding:	12	Finding type:	CAR	X	CL	
Description:	<p>The project developer uses the NREF 2023-2027, which is not aligned with Article 41. Establishment of baselines for REDD+ projects. The REDD+ project owner must establish its baseline based on the most up-to-date NREF that has been formally submitted by Colombia and evaluated by the UNFCCC.</p>					
Objective Evidence	<p>The PDD, RM, and Emissions Reduction Estimation Calculation Tool documents present the updated NREF (2023-2027). However, this has not yet been evaluated by the UNFCCC. See: https://redd.unfccc.int/submissions.html?country=CO Note: The same correction must be made in all existing project documents (if applicable)</p>					
Action plan: ROUND 1 (2025/01/07)	<p>A letter was drafted for IDEAM requesting information on the use of the most up-to-date NREF. As evidence, Annex 15HZ states that the evaluation process ends in December 2024, but that the publication of the results and the TAR is at the discretion of the UNFCCC. Therefore, as no decision has been made to date, the same NREF is maintained in order to continue with the audit process.</p>					

<p>VVB Evaluation: ROUND 1 (2025/01/23)</p>	<p>According to the response from IDEAM's Annex 15HZ filing, it is clear that the NREF being used by the project is not definitive and therefore cannot be used in estimating emissions reductions:</p> <p style="padding-left: 40px;">“NREF for the period 2023-2027 ... is still subject to changes and adjustments and therefore cannot be considered the final NREF document.</p> <p style="padding-left: 40px;">In this regard, the document available on the UNFCCC REDD+ InfoHub is only an indicative document that demonstrates compliance with the submission of this instrument to that body, but it has not yet completed the entire evaluation process, which we expect to be finalized in December of this year.”</p> <p>For this reason, the finding remains in place until the project has the most up-to-date NREF that has been submitted to and evaluated by the UNFCCC.</p>
<p>Action plan: ROUND 2 (2025/08/04)</p>	<p>Regarding the request that the NREF be submitted to and evaluated by the UNFCCC, we report that on July 16, 2025, we received a response from IDEAM to a new request inquiring about the status of the NREF.</p> <p>In this regard, the Institute responded as follows (see full text in Annex 17HZ):</p> <p>Respuesta:</p> <p>En atención al tema del asunto, relacionado con la fecha de publicación del nivel de referencia de emisiones forestales (NREF) para el período 2023 - 2027, debemos informarle que si bien el proceso de evaluación finalizó el pasado mes de diciembre de 2024, es potestad exclusiva de la Convención Marco de Naciones Unidas sobre Cambio Climático (CMNUCC) definir la fecha de publicación específica tanto del reporte de evaluación (TAR por sus siglas en inglés) como del documento del NREF, por lo tanto, el IDEAM no tiene injerencia en dicha decisión.</p> <p>This response leads to the conclusion that, although the UNFCCC has not published the TAR for the NREF 2023-2027 because these are times exclusive to that institution, the evaluation process for the NREF 2023-2027 was completed in December 2024. Therefore, it can be inferred that the requirement of “submitted and evaluated” in Article 41 of Resolution 1447 of 2017 has been met.</p> <p>That said, in light of the finding, the project maintains the quantification of the project with the NREF 2023-2027.</p> <p>Additionally, given the audit times that the process has taken, it is included in the RM both in the quantification of deforestation and degradation mitigation results for the year 2024, as well as in the evidence of implementation actions for the year 2024 by the community councils. This inclusion is incorporated in order to mitigate the impact that the delay in closing the audit has had on the financial resources of the project and its parties.</p> <p>As supporting documentation for this inclusion, section 14, “Implementation of the Project,” in Table 17 incorporates the activities and their respective Annexes that were implemented by the community councils in 2024 with the limited financial resources available for their own management (as evidenced by the audit team during the field visit).</p> <p>On the other hand, it should be noted that, in order to quantify and establish the new spatial limits, a modification has been made to the GDB (Annex 14a.), incorporating the results of deforestation and degradation for the year 2024. The establishment of deforestation for the project area and leakage area was established through a process of visual interpretation, using as the main source Landsat images from the year added to the monitoring period. To achieve this, the interpretation process was carried out and a thematic accuracy assessment</p>


	<p>was finally established for the forest, non-forest, and deforestation areas, meeting the minimum required criteria and exceeding 90% overall accuracy, as indicated in Annex 14c.</p> <p>Finally, throughout the document “20250804 - MR DELFINES CUPICA V2 CC,” a series of comments are left in section 16. Supporting the change of some units of the 2023 quantifications so that there are no errors in the tables due to the decimals generated in the Excel quantification, similarly in Annex 12, the same clarifications are left regarding the values that must change so that there are no problems with the sums at the time of registration.</p>					
VVB Evaluation: ROUND 2 (2025/08/11)	Clear conclusions and notes are provided for the closure and acceptance of the NREF 2023-2027, in accordance with the official letter issued by IDEAM.					
Conclusion:	Close finding	X	Maintain finding		FAR	

Nº Finding:	13	Finding type:	CAR	X	CL	
Description:	<p>BIOCARBON CERT. 2024. BCR STANDARD. Version 3.4. June 28, 2024</p> <p>11.6 Additionality “The Project Holder must follow the guidelines contained in the BCR Guide “Baseline and additionality.”</p> <p>12.3 Leakage and non-permanence “The GHG Project Developer must prepare a report in accordance with the BIOCARBON tool: “Permanence and Risk Management.”</p> <p>18. REDD+ Safeguards “The project developer must apply the REDD+ Safeguards.” REDD+ Safeguards Tool</p> <p>21. Monitoring plan “The GHG Project owner must demonstrate that emissions reductions or removals are quantified, monitored, reported, and verified through the application of the BIOCARBON Tool: “Monitoring, reporting, and verification (MRV).”</p> <p>26. Avoid double counting “The project owner must apply the BCR Tool “Avoiding Double Counting (ADC)” which establishes the principles and requirements of the GHG PROGRAM to avoid double counting of GHG emission reductions or removals.”</p>					
Objective Evidence	<p>The mandatory tools provided by BIOCARBON CERT. 2024. BCR STANDARD. Version 3.4. June 28, 2024. are not evident. These must be submitted in a separate document as stipulated for each tool.</p> <p>E.g., “In this regard, the Safeguards Compliance Document must be applied mandatorily for the implementation, validation, and verification of REDD+ projects that are structured and developed under the BCR STANDARD.”</p>					
Action plan: ROUND 1 (2025/01/07)	<p>With regard to related tools, the following applies:</p> <ul style="list-style-type: none"> - Additionality: the relevant section of the PD mentions the tool used, refers to Annex (36), which sets out the procedure for applying the tool, and mentions the result obtained with its application. - Leakage and non-permanence: the document mentions the measures implemented through the project activities, i.e., the lines of action. - The safeguards tool is developed in Annex 18c and has been updated with additional information. 					

	<ul style="list-style-type: none"> - Monitoring plan: Annexes 38a and 38b contain the project monitoring plan, which includes both the implementation of the lines of action and the data and parameters used to generate the project calculations. - Avoid double counting: the tool was constructed in accordance with the parameters established by the BioCarbon Registry, Annex 39.
VVB Evaluation: ROUND 1 (2025/01/23)	<p>It is evident that the tools for additionality, safeguards, leakage, and non-permanence, as well as the monitoring plan, were updated and included in the project document, including in the corresponding annexes.</p> <p>However, the Double Counting tool has not been updated and does not contain the information requested by BioCarbon, as it does not include "Annex B. Summary information of provisions of the BCR Program for Avoiding double counting" in the analysis.</p>
Action plan: ROUND 2 (2025/02/18)	The missing modifications were made in Annex 39 on Double Counting.
VVB Evaluation: ROUND 2 (2025/08/11)	The respective modifications regarding the BCR Double Accounting tool are evident.
Conclusion:	<div>Close finding</div> <div>X</div> <div>Maintain finding</div> <div>FAR</div>

Nº Finding:	14	Finding type:	CAR	CL	X
Description:	<p>No evidence of registration with RENARE has been found yet.</p> <p>Resolution 1447 of 2018.</p> <p>Article 10. National Registry for GHG Emissions Reduction. The National Registry for GHG Emissions Reduction (Renare) is a technological platform of the MRV System with the purpose of managing information at the national level on GHG mitigation initiatives.</p> 				
Objective Evidence	<p>The document "Annex 10. RENARE Registration" has been found. However, it is unclear what action is being taken in response to Resolution 418 of 2024, as there is no evidence that such action is being taken before the IDEAM – MADS.</p>				
Action plan: ROUND 1 (2025/01/07)	<p>Annex 10 was modified, adding more information about the process of registering and updating the project in RENARE, providing evidence of the responses received from the entities involved and showing in the final response that the project has been registered since December 16, 2020. Although for internal reasons related to the platform it does not appear as visible, this situation is being resolved directly with the entity.</p>				
VVB Evaluation: ROUND 1 (2025/01/23)	<p>The developer demonstrates the progress being made with RENARE in Annex 10. This specifically shows the queue of emails requesting phase progression for the BIOFIX organization's projects.</p> <p>No further action is required.</p>				

Conclusion:	Close finding	X	Maintain finding		FAR	
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Nº Finding:	15	Finding type:	CAR		CL	X
Description:	<p>BIOCARBON CERT. 2024. BCR STANDARD. Version 3.4. June 28, 2024</p> <p>11.6 Additionality</p> <p>“GHG project proponents must demonstrate that emission reductions (or removals) do not correspond to emission reductions attributable to the implementation of actions required by law.”</p>					
Objective Evidence	<p>The map provided by the Single Registry of Protected Areas (RUNAP 2024) shows that the project area overlap with the boundary of the Utría National Natural Park protected area. The extent of this overlap is unclear.</p> 					
Action plan: ROUND 1 (2025/01/07)	<p>It is important to note that the activities and uses permitted in PNNs are limited to conservation, recovery, control, research, education, recreation, and culture, which are consistent with REDD+ projects because they aim to:</p> <ul style="list-style-type: none"> (i) reduce greenhouse gas (GHG) emissions generated by deforestation; (ii) reduce GHG emissions caused by forest degradation; (iii) conserve forest carbon stocks; (iv) sustainably manage forests; and/or (v) increase forest carbon stocks. <p>In this regard, a memorandum issued by PNN (Special Administrative Unit of the National Natural Parks System – UAESPNN, Memorandum No. 20201300003033 of September 28, 2020 – Legal Office) indicated that:</p> <p>“(...)REDD+ actions can contribute to compliance with the legal mandates on which the SPNN is based, but only if they are carried out within the framework of permitted conservation, research, education, recreation, culture, recovery, and control activities, and in accordance with the uses, zoning, and management measures contained in the planning instruments for each of the SPNN areas. This is in line with the Cancun Safeguard, which establishes that REDD+ projects and initiatives must be “consistent with national forest</p>					

	<p><i>programs and international agreements,” meaning that they must comply with international agreements such as the Convention on Biological Diversity (CBD) and with national legislation, in this case the SPNN area regime.”</i></p> <p><i>As evidenced above, the territories of ethnic communities are compatible with the establishment of PNNs. Therefore, in scenarios where a PNN overlaps with an ethnic territory, the rights of the ethnic community must be fully guaranteed, including the right to territory and collective property, as well as the economic use of their territory that is compatible with the environmental restrictions of the area.</i></p> <p><i>Taking the above into account, it can be concluded that it is possible to carry out REDD+ projects in areas declared as PNNs, as long as the objectives of such projects are aligned with the activities and uses permitted in PNNs and promote the conservation and restoration of forest cover.</i></p> <p><i>This has been confirmed by PNN itself, which states that:</i></p> <p><i>“Upon reviewing the general purpose and objectives of the SPNN and SINAP, respectively, it is clear that these are compatible with the actions carried out by REDD+ projects and initiatives, which are reiterated as follows:</i></p> <ul style="list-style-type: none"> <i>- Reduction of emissions from deforestation.</i> <i>- Reduction of emissions from forest degradation.</i> <i>- Conservation of forest reserves.</i> <i>- Increasing forest carbon stocks. (...)”</i> <p><i>In this vein, it is possible to carry out REDD+ projects in Community Councils that overlap with PNNs. In such cases, the emission reduction certificates issued, based on the ownership of the real estate accessed by forest individuals and the ecosystem service of carbon capture and sequestration, will be owned by the owners of the area, who also provide the environmental service of conservation, that is, the communities belonging to the community council in question.</i></p> <p><i>However, with regard to respect for the rights of ethnic communities whose collective territory overlaps with a PNN, it has also been pointed out that:</i></p> <ul style="list-style-type: none"> <i>- The right to full and effective participation, based on the Cancun safeguards and their interpretation in Colombia.</i> <i>- The right to benefit from carbon transactions as a new intangible and tradable asset (...)</i> <i>- (...) Ethnic communities have the right to the benefits of carbon transactions with respect to their titled territories, even if they overlap with areas of the SPNN, as these are formally collective property. However, carbon ownership becomes unclear in non-formalized territories, since, although customary rights and a broad framework on territorial rights exist, there is no full legal certainty regarding land tenure.</i>
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	<p><i>In circumstances such as these, it is recommended that each case be analyzed individually in order to agree with the stakeholders on how and in what percentage the carbon benefits will be distributed, or whether it would be preferable to exclude that property or area from the particular project.</i></p> <p><i>In conclusion, it is clear that the development of REDD+ projects in collective areas that overlap with PNN is entirely feasible because the uses or purposes of these territories are consistent with both initiatives and because the ownership of the carbon credits obtained belongs to the collective territory, as indicated by the PNN administrative authority.</i></p>				
VVB Evaluation: ROUND 1 (2025/01/23)	<p>There are no comments on this finding.</p> <p>However, the finding will not be closed until the Annex to the memorandum cited as: UAESPNN, Memorandum No. 20201300003033 of September 28, 2020 – Legal Office, prepared by PNN (Special Administrative Unit of the National Natural Parks System) for its respective evaluation and final decision.</p> <p>Opportunity for improvement: Leave this information explaining the overlap in the PD in order to provide clarification to stakeholders and for future verifications.</p>				
Conclusion:	Close finding	X	Maintain finding		FAR

Nº Finding:	16	Finding type:	CAR		CL	X
Description:	<p>Methodology for Quantifying GHG Emission Reductions REDD+ Projects BCR0002 Version 4.0 May 27, 2024</p> <p>9.2 Reference region for baseline estimation</p>					
Objective Evidence	<p>There is a lack of clarity in section 3.2.1.1 Reference Region (RR) of the PD regarding the selection of the new reference region, as it is unclear how the area is relevant for determining the project baseline (in addition to the theoretical proportionality values). The reason why the areas of greatest deforestation located north of the reference region were included must also be justified.</p>					
Action plan: ROUND 1 (2025/01/07)	<p>The relevant adjustments were made to section 3.2.1.1 Reference Region (RR) in the PDD. This section refers to the explanation of the documentation and delimitation criteria in Annex 14b.</p>					
VVB Evaluation: ROUND 1 (2025/01/23)	<p>Section 3.2.1.1 and Annex 14b demonstrate the relevance of the area chosen as the reference region for the project, thus complying with the request for clarification.</p>					
Conclusion:	Close finding	X	Maintain finding		FAR	



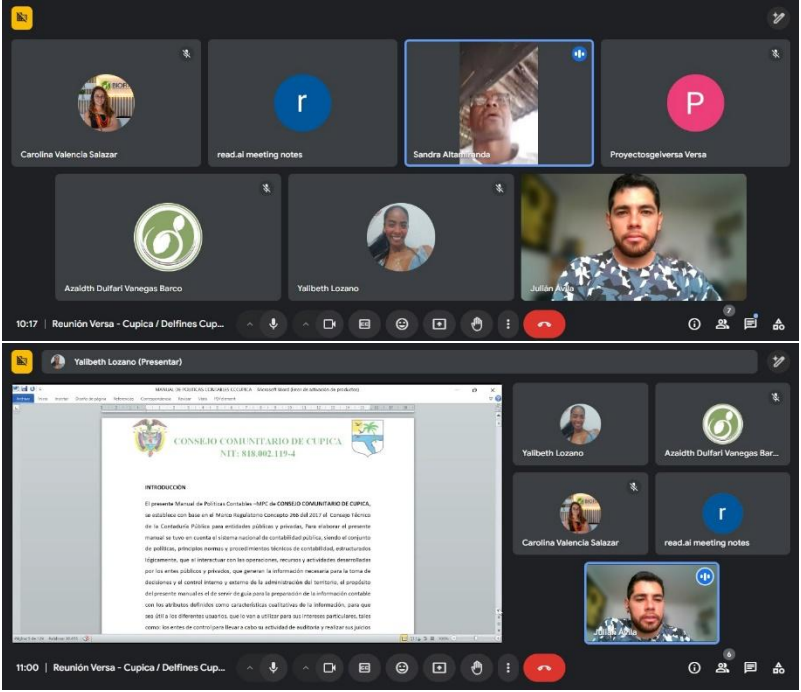
Nº Finding:	17	Finding type:	CAR		CL	X
Description:	<p>Methodology for Quantifying GHG Emission Reductions REDD+ Projects BCR0002 Version 4.0 May 27, 2024</p> <p>9.3 Leakage Area</p>					
Objective Evidence	<p>There is no clear justification for the choice of the leakage belt, as no mobility analysis appears to have been carried out. The document should specify the detailed methodology, reasons, and variables used for the final choice of this area. Validate that the leakage belt area ensures that project leaks are mobilized to where the belt is located.</p>					

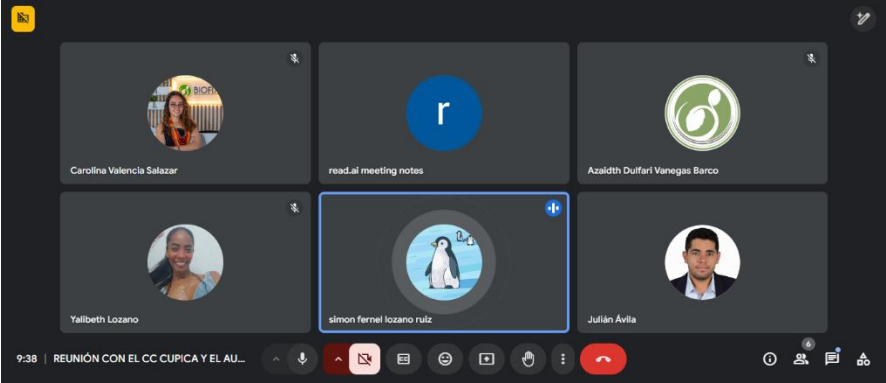
Action plan: ROUND 1 (2025/01/07)	The relevant adjustments were made to section 3.2.1.2 Leakage Area in the PDD. This section refers to the explanation of the documentation and delimitation criteria in Annex 14b.					
VVB Evaluation: ROUND 1 (2025/01/23)	Section 3.2.1.2 and Annex 14b provide justification for the area chosen as the project's leakage belt, thereby complying with the request for clarification.					
Conclusion:	Close finding	X	Maintain finding		FAR	

3) Field Findings

Nº Finding:	18	Finding type:	CAR	X	CL	
Description:	<p>Safeguards for REDD+ in Colombia</p> <p>B3. ACCOUNTABILITY</p> <p>"They must convene accountability forums where they present reports on their management: what has been done, how, how much has been spent and how resources have been invested, and what results have been achieved."</p>					
Objective Evidence	<p>During the field visit, the following was observed:</p> <ol style="list-style-type: none"> 1. The CC Delfines and CC Cupica communities are unclear about the costs of each project activity. There are inconsistencies in the values reported. 2. At CC Cupica, there was no handover between previous and current administrations regarding accountability for the GEI project. 3. Almost all of the improvements are located in the Juradó and Bahía Solano (CC Delfines) headquarters. However, there are still shortcomings, as the electrical grid system is incomplete. It should be noted that the contracts for these headquarters ended in 2023. 4. There is evidence of poor accounting control in the CC Delfines and CC Cupica councils, as costs are managed using checkbooks and verbal authorizations. <p>The disclosure of information to the communities must be guaranteed. Measures must be taken to ensure that this situation does not continue to occur and to generate improvements in the action plans.</p>					
Action plan: ROUND 1 (2025/01/07)	<ol style="list-style-type: none"> 1. These findings were forwarded to the communities, where, in the case of the Los Delfines council, they mention that, due to the public order characteristics of the territory, at the time, no processes were carried out to socialize the costs of the project activities (Annex 3HZa). In the case of the Cupica Council, activities were carried out in accordance with the needs of the communities, and similarly, there was no open socialization of costs due to public order situations (Annex 3HZb). However, as a mechanism for improvement, the community councils are expected to begin applying the guidelines described in the project manual prepared by BIOFIX BIC (Annex 6HZc), which will allow for better documentation of the activities carried out by the communities, including those related to costs. This will allow for the digital archiving of this information. It should be noted that, in accordance with the governance structures of each community council, it will be up to them to decide how to share this information in the collective territories. 2. As part of BIOFIX BIC's work in relation to communities, it has always sought to provide clear and accurate information on the progress of the REDD+ project. As demonstrated in the documents in Annex 7 of the PD and MR. However, the community has highlighted the importance of carrying out these transition activities and has therefore established the procedure for doing so in Annex 4HZ. <p>In March 2023, taking into account that there were new boards of directors and legal representatives in both councils, BIOFIX BIC carried out the respective transition for</p>					

	<p>each council, explaining the technical and financial aspects of the REDD+ project. They delivered the minutes and presentation of the meeting together with the financial reports on the sale of credits, along with videos from DELFINES CUPICA REDD+, so that each council could learn about the project and pass on the information to their communities in accordance with their internal governance instruments (ethno-development plan, internal regulations, etc.). As a result of the aforementioned meeting, a travel report was also prepared (pages 3 to 5 contain information on the DELFINES CUPICA project) by the project management professionals, which is included in the Annexes (Annexes 7a. to 7o.).</p> <ol style="list-style-type: none"> Regarding the headquarters, the council sends the action plan for the remaining activities, described in Annex 5HZ. The implementation of the remaining activities will be presented at the next REDD+ project verification. Together, the two community councils identified the importance of improving accounting management, taking into account the resources generated by the REDD+ project, and have therefore developed relevant documents and strategies to improve accounting management, as evidenced in Annexes 6HZa and 6HZb. <p>The costs of investment projects are specifically managed by CODECHOCO, as both the environmental authority and community councils decided upon this.</p> <p>It should be noted that BIOFIX BIC, in compliance with REDD+ safeguards and to ensure better community relations processes, has been working on various documents related to the implementation of REDD+ safeguards, as described in Annex 9HZ.</p> <p>Finally, regarding the financial annexes submitted and the contractual documents mentioned, we emphasize the sensitivity of these documents, which are protected by audit confidentiality, as they are part of the company's know-how.</p>
<p>VVB Evaluation: ROUND 1 (2025/01/23)</p>	<p>The manuals submitted for the correction of the findings are evident:</p> <ol style="list-style-type: none"> The intention is to establish an accounting policy manual and institute the use of an accounting management technology tool. The activities are consistent with what was requested. Evidence of the accounting management of the community councils must be provided in the next verification. The aim is to improve coordination between community council administrations (especially the CC Cupica). The aim is to make the remaining changes, purchase construction materials, install pipes, tiles, and electrical networks in the headquarters, and paint the CCGD administrative centers. The next verification should provide evidence that the CC headquarters are fully completed. The aim is to use the schedule to coordinate activities to improve accounting management. <p>However, in order to close the finding, a separate virtual meeting with the Community Councils is required to confirm their knowledge of the proposed action plans. (Partial closure)</p>
<p>VVB Evaluation: ROUND 2 (2025/02/10)</p>	<p>A meeting was held on February 10, 2025, with legal representative Simón Ruiz and CC Board accountant Yalibeth Lozano. The purpose of this meeting was to go beyond having documentary support in the annexes of the action plans and to internalize and clarify future improvements. Issues to be discussed with CC Cupica:</p> <ul style="list-style-type: none"> Review of the new Accounting Policy Manual carried out in November-December 2024. Improvements are evident through the inclusion of an accounting traceability system. Improvement of future accounting connections with the different CC Boards. Improvement of traceability through minutes and partial reports of vanilla processes. Initiation of the inclusion of REDD+ Safeguards policies.

	<p>  <i>Implementation of how future community monitoring will be carried out.</i>  <i>Improvement in domestic use permit formats.</i> </p>  <p> Note: <i>Improvement and awareness of most of the established action plans are evident. However, there is still a lack of clarity regarding the phases of implementation of community monitoring. The finding is left open until a response is given to the request for information on this project action.</i> </p> <p> Note 2: <i>The same process was carried out with CC Delfines; evidence of the meeting is provided in finding 20 of this document.</i> </p>
<p>VVB Evaluation: ROUND 2 (Continuación) (2025/02/18)</p>	<p> <i>A meeting will be held on February 18, 2025, to clarify community monitoring.</i> <i>Legal representative Simón Ruíz has demonstrated knowledge of:</i> <ul style="list-style-type: none"> - Cartography updates - Disposition of forest rangers - Frequency of patrols </p>

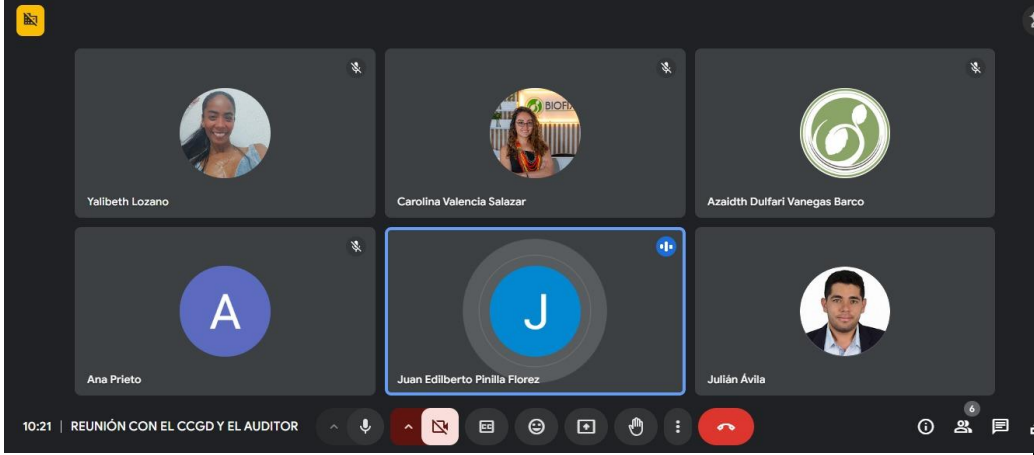
					
Conclusion:	Close finding	X	Maintain finding	FAR	

Nº Finding:	19	Finding type:	CAR	X	CL	
Description:	<p><i>Safeguards for REDD+ in Colombia</i> <i>B5. CAPACITY BUILDING:</i> <i>Programs are needed to build the capacities of the actors involved, as required in each case: Administrative capacities: training in tools for project monitoring, resource management, and accountability.</i></p>					
Objective Evidence	<p><i>The field visit revealed the following:</i></p> <ol style="list-style-type: none"> <i>The staff at the Juradó PTAP (CC Delfines) do not have the basic skills and knowledge required to operate it. Initial training was provided, but no refresher training has been carried out since then.</i> <i>The personnel in charge of the rice processing machinery do not have the necessary skills due to a lack of training in the use of the machinery and PPE. (CC Delfines)</i> <i>There is no preventive and corrective maintenance program for the machinery to optimize project activity. (CC Delfines)</i> <i>Although training is being provided to vanilla growers, there is no evidence of training attendance records. It is the responsibility of CC Cupica to ensure the traceability of this information.</i> <i>The boards of directors of CC Delfines and CC Cupica are unaware of basic concepts regarding REDD+ safeguards.</i> <i>There is no evidence that CC Delfines staff are aware of the total number of seedlings and the total area of mangrove planting.</i> <p><i>The dissemination of information to the communities must be guaranteed. Measures must be taken to ensure that this situation does not continue and that improvements are made to the action plans.</i></p>					
Action plan: ROUND 1 (2025/01/07)	<ol style="list-style-type: none"> <i>In accordance with the observations made in the finding, the community council proposed a training process to enable the proper management of the water treatment plant, as evidenced in Annex 7HZ (also added to the project folder in the PDD Annexes). It should be noted that the implementation of this training process is linked to the certification of the project and the subsequent marketing of emission reduction credits.</i> 					


	<ol style="list-style-type: none"> 2. The council planned a training program that proposes a better understanding and use of the machinery that the council has (Annex 12HZ). 3. The council planned a training program that includes the tools to generate a preventive maintenance plan (Annex 12HZ). 4. The finding was forwarded to the Cupica Community Council, which considered it appropriate to develop a training plan to strengthen vanilla growers, as described in Annex 8HZ. It was also added to the investment project in the Annexes to the PD and MR. It should be noted that the implementation of this plan is subject to the marketing of credits and will be planned in greater detail at that time. 5. The company has created several virtual and in-person spaces for council authorities to gain a better understanding of the REDD+ project and its associated concepts. However, it has become clear that it is important to generate actions beyond these spaces to strengthen this knowledge. The first is related to the implementation of the BIOFIX BIC project manual, which aims to bring the parties closer together. In addition, the aim is to create spaces that specifically address project concepts and safeguards, which are described in Annex 9HZ. 6. The Council has not sent any information regarding this project because it is an activity that is planned to be included in the next monitoring report, where, in accordance with Annex 13HZ, it is hoped that different actors from the community council will be able to participate. In addition, BIOFIX will review the progress of this activity, ensuring the respective training processes and support for these processes. 					
VVB Evaluation: ROUND 1 (2025/01/23)	<p>The manuals sent for the correction of the findings are evident:</p> <ol style="list-style-type: none"> 1. The aim is to draw up an annual training calendar based on the climatic conditions that influence service provision, to study the appropriate procedure for cleaning, disinfecting, and chlorinating the drinking water system, and to study the laws and regulations in force regarding the drinking water system. The activities are consistent with what was requested. Evidence of training of PTAP personnel must be provided in the next verification. 2. and 3. The aim is to train the central board of the Community Council on project safeguards, train project technical operators on good occupational health and safety practices, and perform preventive maintenance on project machinery. 4. No observations. 5. It is hoped that the dissemination of knowledge about REDD+ safeguards will continue to improve. * 6. It is hoped that the next verification will confirm the mangrove planting project to be carried out in CC Delfines. 					
Conclusion:	Close finding	X	Maintain finding	FAR		

Nº Finding:	20	Finding type:	CAR	X	CL	
Description:	<p>Safeguards for REDD+ in Colombia G15. EMISSIONS DISPLACEMENT: Community monitoring, coordinated with early warning systems for deforestation, and the activation of protocols that enable timely responses, can be decisive in ensuring that the problems associated with forest loss and degradation do not spread to other areas.</p>					

Objective Evidence	<p>During the field visit, the following was observed:</p> <ol style="list-style-type: none"> 1. There is no community monitoring support (as an early warning input). No support was observed at either the Delfines or Cupica community centers. 2. There is little control over forest use permits. There is no physical signature, no stamp or other mechanism of authenticity, the species of the individuals is not presented, and the unit's tamyear is not identified in the CC Delfines records. Furthermore, no records were found in the CC Cupica. <p>The dissemination of information to communities must be guaranteed. Measures must be taken to ensure that this situation does not continue to occur and to improve action plans.</p>
Action plan: ROUND 1 (2025/01/07)	<ol style="list-style-type: none"> 1. As part of the project, there has been a process of internal organization within the communities. Within this process, they have prioritized certain aspects that were important from the outset, such as the formulation of ethno-development plans. Given the importance of monitoring for the REDD+ project, the communities have proposed an action plan, which will be constantly monitored by the company (Annex 10HZA and b). Once the credits have been commercialized, meetings will be held with the communities to adjust these action plans and establish community monitoring in the project areas. 2. It should be noted that ethnic communities have the right to domestic use, which allows them to use the forest for their basic needs, such as building their homes. However, in the context of improving forest management, community councils have proposed strategies for consideration, described in Annexes 11HZA and b. These actions proposed by the councils will be reviewed in due course so that they can be implemented and documented, if necessary.
VVB Evaluation: ROUND 1 (2025/01/23)	<p>Community councils present action plans for improvement in areas of community monitoring, which will be intensified and supported. As well, they present action plans in improvements in forest use controls (requesting data such as full name, citizenship ID number, explanation of whether the territory is private or collective, type of wood harvested, amount of wood, volume, use, species, tamyear, permit validity period, signature of the Council's legal representative, Council verification stamp, etc.).</p> <p>However, to finalize the finding, a separate virtual meeting with the Community Councils is required to confirm their knowledge of the proposed action plans. (Partial closure)</p>
VVB Evaluation: ROUND 2 (2025/02/18)	<p>A meeting was held with legal representative Juan Pinilla, legal representative Jair Valdés, and financial representative Yalibeth Lozano. Although the action plans were clear in terms of documentation, the meeting was held to determine whether the Community Councils had internalized these plans.</p> <p>The following topics were discussed:</p> <ul style="list-style-type: none"> - Completion of the administrative center facilities. - Training on PTAP and OSH issues. - Improvement of forest use formats. - Future REDD+ Safeguards workshops.

	 <p>Note: The same process was carried out with CC Cupica; evidence of the meeting is provided in finding 18 of this document.</p>
Conclusion:	<div>Close finding</div> <div>X</div> <div>Maintain finding</div> <div>FAR</div>

4) Findings de FAR

Nº Finding:	21	Finding type:	CAR	X	CL	
Description:	<p>Methodology for Quantifying GHG Emission Reductions REDD+ Projects BCR0002 Version 4.0 May 27, 2024</p> <p>11. Causes and agents of deforestation/degradation</p> <p>“The project proponent must identify, describe, and analyze the causes and agents of deforestation/degradation in the project area as input for: (a) designing measures and actions to prevent deforestation and/or degradation (REDD+ project activities).”</p>					
Objective Evidence	<p>When taking samples in the field, it is evident that the rapid increase in tourism in areas of the project, specifically in “La Cueva” (PNN Utría boundaries), is leading to deforestation for the construction of accommodation facilities. This could generate further deforestation in the future.</p> <div data-bbox="495 1381 1364 1711">  </div>					
Action plan: ROUND 1 (2025/01/07)	<p>The Community Council recognizes the situation and acknowledges the need to propose and implement an action plan to ensure the reduction of emissions from deforestation for tourism activities. This planning will be carried out in conjunction with BIOFIX BIC in accordance with the guidelines of the project manual.</p>					

VVB Evaluation: ROUND 1 (2025/01/23)	There is no evidence of an action plan to be proposed. Such planning must be established to assess relevance by the audit team, so that it can be followed up in the next verification.				
Action plan: ROUND 2 (2025/02/18)	The plan prepared as Annex 16HZ, which was discussed at the meeting held between the auditor and the board on February 18, 2025, is attached.				
VVB Evaluation: ROUND 2 (2025/08/11)	<p>There is evidence of a monitoring plan in place to prevent focal points of deforestation for subsequent verifications.</p> <p>Teniendo en cuenta lo anterior y sobre todo la extensión del territorio, es importante que para poder terminar estas estrategias se deben hacer un proyecto de inversión que incluya acompañamiento de las autoridades ambientales, contemplando las siguientes actividades:</p> <p>ACTIVIDAD 1</p> <ol style="list-style-type: none"> 1. Identificar los predios en playa cuevita donde se está causando deforestación por actividades turísticas. 2. Consultar la titularidad de la propiedad, teniendo en cuenta que hay particulares con escritura pública que acredita que es su propiedad y hay integrantes del Consejo que también están en el sector de playa cuevita. 3. Identificar que integrantes del Consejo estén afectando el medio ambiente deforestando el territorio 4. Realizar fotografías de las zonas de playa cuevita deforestadas. <p>ACTIVIDAD 2</p> <ol style="list-style-type: none"> 1. Establecer mesas técnicas de trabajo que incluyan conversaciones con todas las partes involucradas para escuchar sus alternativas de como generar la menor afectación posible. <p>ACTIVIDAD 3</p> <ol style="list-style-type: none"> 1. Ejecutar reforestaciones comunitarias en las zonas mas afectadas de playa cuevita, incluidos los predios privados que lo autoricen 2. Donar especies maderables y frutales a las personas que ejercen actividades turísticas en playa cuevita <p>Importante: Se informará por escrito a CODECHOCO la situación presentada respecto a las zonas identificadas en playa cuevita con deforestación, para que en el marco de sus funciones tome las medidas pertinentes y complementarias a las que ejecute el Consejo, teniendo en cuenta que no se puede suplir la responsabilidad de la Corporación Ambiental y que existe un limitante de intervención respecto a los predios de particulares con título de propiedad.</p> <p>CONSTRUYENDO CAMINOS DE HERMANDAD ccdel.finesjuradobahia.org@gmail.com</p>				
Conclusion:	Close finding	X	Maintain finding	FAR	X

Findings raised in Technical Review

2. Description of Nonconformities							
Nonconformity Nº	1	of	1	Date	07/10/2025	Finding type	CAR <input checked="" type="checkbox"/>
							FAR <input type="checkbox"/>
							CL <input type="checkbox"/>
							Other <input type="checkbox"/>
							Which

Requisito aplicable	<ul style="list-style-type: none"> – Resolution 1447 of 2018 – BIOCARBON STANDARD <p>In addition, OECs must validate that all methodologies applied by the project are fully compatible with the host country's Nationally Determined Contributions (NDCs) and do not conflict with the country's long-term decarbonization strategies.</p>						
Description de la no conformidad	<p>The information provided by the project owner in the PDD "6 Climate change adaptation" does not show the existence of procedures to monitor updates to Colombia's NDC.</p> <p>Note: There is no evidence of how the project ensures its alignment with and contribution to the NDC targets, considering that the current version was published on September 22, 2025. https://unfccc.int/sites/default/files/2025-</p>						
Space filled in by the customer							
Action Plan(s)	1.	Section 6.1, alignment of the project with NDC 3.0, was added to both the PDD and the MR, describing the common aspects that the project includes from the NDC and how the project contributes to the goals proposed by the NDC.					
	2.						
Space filled out by VERSA							
Approval of action plan(s)							
Review N°	Date	Observation	Approved				
			YES	NO			
1	15/10/2025	As a result of the review of sections 6.1 of the Project Document (PD) and the Monitoring Report (MR), it was found that the project remains aligned with NDC 3.0 during the monitoring period. This alignment is consistently reflected in section 6.1 of the PD.	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
			<input type="checkbox"/>	<input type="checkbox"/>			
			<input type="checkbox"/>	<input type="checkbox"/>			
Implementation verification is required.			YES	NO			

	<input type="checkbox"/>	<input checked="" type="checkbox"/>
NC verification	Nº	1
The action plan(s) were closed in accordance with the approved plan.	YES	NO
	<input checked="" type="checkbox"/>	<input type="checkbox"/>
NC closing date	15/10/2025	

Below is a list of all the strengths and opportunities for improvement, which, although they do not represent findings to be corrected, have been identified for the purpose of achieving a conformity assessment in accordance with quality processes.

STRENGTHS
<i>The project anticipates the prior consultation process. This demonstrates a commitment to carrying out the processes in accordance with current national legislation.</i>
<i>There is evidence of a decrease in deforestation and degradation in the project area. In addition, there is greater knowledge and awareness among communities about reducing these phenomena.</i>
<i>The community is clearly grateful for the project and the opportunities it provides.</i>
<i>There is evidence of good management of the territorial link, Azaidth Vanegas. This is evident in the positive perception of the communities in the communication channels.</i>
<i>In the field:</i> <i>Vanilla growers demonstrate knowledge of crop training issues.</i>
<i>In the field:</i> <i>There is clear consistency between the ethno-development plan and the project activities.</i>
<i>In the field:</i> <i>At the auditor's discretion. The strongest program is the communication bridge in Mecana, as there is a clear latent need for this initiative.</i>
<i>In the field:</i> <i>The commitment to support communities by their legal representatives (Juan Pinilla and Simón Lozano) is evident.</i>
<i>In the field:</i> <i>The CC Cupica's legal representative and entire board of directors demonstrate sound management and knowledge of the mangrove reforestation process.</i>

OPPORTUNITIES FOR IMPROVEMENT 1) Documentary findings (PD and/or rm)

<i>In the PD document, fill in the first table in the fields “Estimated total and average annual reduction in greenhouse gas emissions” and “Special category, related to co-benefits.”</i>
<i>The relevant information was added.</i>
<i>Review PDD. Section “2.5 Additional information about the GHG Project” of the PD document is clearly left blank.</i>
<i>The pending information has been completed. It should be noted that the document has been modified in accordance with the most up-to-date version of the template generated by BioCarbon.</i>
<i>Review PDD. The PD document on page 63 shows “2 validations.”</i>
<i>Corrected in the PDD document.</i>
<i>Review PDD. The document, on page 110, presents the same standards as criteria 14064-3.</i>
<i>That information has been corrected.</i>
<i>Review PDD. The document, on page 109, shows types of soil that have not been disturbed.</i>
<i>Review PDD. In the document, under section “4 Compliance with applicable legislation,” the assessment of Law 1819/2016 is not presented individually.</i>
<i>Review PDD. In the document, under section “17.1 Project Activity Monitoring Plan,” the participants are not specified in the corresponding table.</i>
<i>The table was left in the project monitoring tool, and the relevant information about the participants was added.</i>
<i>In the PD “Table 3. Project activity schedule,” the term “Equipment Construction” is used, however, this implies the creation of machinery. Review terminology.</i>
<i>The expression was corrected to make it clearer.</i>
<i>Fill in the initial table in the RM document in the boxes labeled “Special category, related to co-benefits.”</i>
<i>Left as N/A</i>
<i>The RM in Table 10 does not show the performance of the RM as a contract activity.</i>
<i>This table refers to the partnership agreement between BIOFIX BIC and the Community Councils, whereby BIOFIX BIC is assigned all tasks associated with project formulation, including management related to Monitoring Reports, Verifications, Audits, among others.</i>
<i>In section 14.1 of the RM, enter the reference for methodology BCR0002.</i>
<i>The corresponding reference was added.</i>
<i>Complete the RM form for the Measuring/Reading/Recording frequency in section “15.2.2 Data and parameters monitored.”</i>
<i>This information was added to the Annex, where the monitoring plan is developed.</i>

OPPORTUNITIES FOR IMPROVEMENT 2) Technical findings
<i>Facilitate understanding of acronyms with an index of them in the calculation tool “Annex 12. Emissions Reduction Estimate V.1.”</i>

<i>The relevant information has been added to the Annex of calculations.</i>
OPPORTUNITIES FOR IMPROVEMENT 3) Field findings
<i>Engage people beyond operational issues at a more technical level for greater training.</i>
<i>As the project progresses, greater coordination and overall participation with communities is achieved. As a result, safeguards workshops have been implemented with communities, in which both strengths and areas for improvement identified by the communities have been expressed.</i>
<i>Establish mechanisms for monitoring the communities benefiting from the various projects, such as scholarships and productive activities, in order to establish indices of effectiveness in the implementation of planned activities. This is because there is evidence of families who started the process but did not continue.</i>
<i>As part of the improvement measures for the implementation of the project, the communities and the company jointly identified the importance of following the guidelines described in the BIOFIX BIC project manual (Annex 11), which seeks to closely monitor each of the activities carried out by the communities and recognize the respective support provided to them.</i>
<i>Improve contracts to ensure compliance.</i>
<p><i>Based on the application of socio-environmental safeguards and the jurisprudential rules established with the issuance of ruling T-248 of 2024, BIOFIX BIC has worked on consolidating contractual additions to the agreement that allows for the development of the project. To materialize these advances, the following steps, among others, will be taken during the first half of 2025:</i></p> <ul style="list-style-type: none"> <i>- Development of a technical roundtable with the legal representatives and technical and legal teams of the Senior Community Councils, where the essential elements of the contract will be discussed, along with additions and modifications to clauses that guarantee compliance with human rights and the presentation of modification proposals by the community.</i> <i>- Joint drafting of the contract minutes with the incorporation of adjustments proposed by the parties.</i> <i>- Sharing of the draft contract with community assemblies.</i> <i>- Signing of the contract after compliance with the approval mechanisms established in the Community Councils' ethno-development plans.</i>
<i>Establish disclosure mechanisms to comply with safeguard 3. The entire community must be informed about the activities agreed upon within the framework of the project, including external entities and individuals who do not belong to the councils. These disclosures and their supporting documentation must be monitored.</i>
<i>In accordance with BIOFIX BIC's safeguards policy, mechanisms for disseminating information are being established to ensure transparency and access for the entire community.</i>

OPPORTUNITIES FOR IMPROVEMENT 4) FAR findings

Improve response times for requests, complaints, and claims. Currently, it takes 15 days to respond to communities.

Petición de información - Proyecto Delfines Cupica REDD+



Luis Miguel Ramirez <lukaferamirez123@gmail.com>
para correspondencia, Cco:proyectosgei ▼

lun, 26 ago, 12:14 p.m. ☆

Buen día,
Correspondencia Biofix,

Actualmente, me encuentro en proceso de conocimiento acerca de los Proyectos REDD+ en Colombia. Por esta razón, en este momento solicito a pudieran facilitar las Resoluciones que dan cuenta de los Representantes legales actuales de los consejos comunitarios del Proyecto Delfines Cupica.

Agradezco el tiempo y la respuesta generada.
Espero una pronta respuesta.

← Responder

→ Reenviar



AI Reply

Bogotá D.C., 10 de septiembre de 2024

Señor
Luis Miguel Ramirez
Peticionario
Email: lukaferamirez123@gmail.com

Asunto: Respuesta a oficio

Respetado señor Ramirez, reciba un cordial saludo:

Por medio del presente oficio, nos permitimos informarle que, hemos recibido su solicitud a través de nuestro canal oficial de comunicación correspondencia@biofix.com.co y se ha radicado el 26 de agosto de 2024 con el número 1352-2024-8-26.

Cualquier duda al respecto de esta comunicación puede ser resuelta a través de nuestros profesionales de la coordinación territorial de la Región pacífico Azaidith Vanegas en el teléfono 3104119572.

Cordialmente,



CORRESPONDENCIA
BIOFIX BIC
(601) 522 95 10
correspondencia@biofix.com.co
www.biofix.co

Miembro del grupo empresarial



According to BIOFIX BIC guidelines and procedures, the general response time for external actors is 15 business days. When it comes to communities, response times are shorter, as the company gives them higher priority. Added to this is the work of the regional liaisons, in this case Azaidith Vanegas, who is responsible for responding to queries immediately in the field and escalating any concerns that require it to the company.

Annex 3. Documentation review

N°	Document Title / Version	Author	Organization	Document provider (if applicable)
[1]	<i>Annex 1a. Res 2200 de 2002 Delfines</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A
[2]	<i>Annex 1b. Res 2700 de 2001 Cupica</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A
[3]	<i>Annex 2a. 20190110 Consentimiento Delfines</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A
[4]	<i>Annex 2b. 20190108 Consentimiento Cupica</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A
[5]	<i>Annex 3. 2019 Definicion Lineas Accion Delfines</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A
[6]	<i>Annex 4a. Certificacion comercializacion Delfines 2019</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A

[7]	<i>Annex 4b. Certificacion comercializacion Cupica 2019</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>N/A</i>
[8]	<i>Annex 5a. 20190211 Acta Asamblea General Delfines</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>N/A</i>
[9]	<i>Annex 5b. 20190209 Acta Asamblea General Cupica</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>N/A</i>
[10]	<i>Annex 5c. 20191123 Asamblea Cupica Estado Py</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>N/A</i>
[11]	<i>Annex 5d. 20200309 Acta Asamblea Cupica</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>N/A</i>
[12]	<i>Annex 5e. CLPI Cupica</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>N/A</i>
[13]	<i>Annex 6a. 20201217 Asamblea para Refrendacion y CLPI Delfines</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>N/A</i>
[14]	<i>Annex 6b. 20201217 CLPI Refrendacion PY REDD+CC Los Delfines</i>	<i>BIOFIX BIC and Delfines & Cupica</i>	<i>BIOFIX BIC and Delfines & Cupica</i>	<i>N/A</i>

		Community Councils	Community Councils	
[15]	Annex 6c. Resolucion CP ST -1762 de 2021	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[16]	Annex 6d. Certificado duracion py	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[17]	Annex 6e. Certificado duracion py CP	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[18]	Annex 7a. 20220731 Reunion JuntaCupica	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[19]	Annex 7b. 20230311 Reunion Capacitacion Cupica	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[20]	Annex 7c. 20230203 Reunion acercamiento Delfines	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[21]	Annex 7d. 20230312 Reunion Capacitacion Delfines	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A

[22]	<i>Annex 7e. 20221208 - Asamblea Los Delfines</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A
[23]	<i>Annex 7f. Informacion Financiera Delfines 2021</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A
[24]	<i>Annex 7g. Informacion Financiera Cupica 2021</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A
[25]	<i>Annex 7h. 20210228 - Rendicion de cuentas Cupica</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A
[26]	<i>Annex 7i. 20230203 Informe Financiero - Cupica 2lote</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A
[27]	<i>Annex 7j. 20230203 Informe Financiero - Cupica 3lote</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A
[28]	<i>Annex 7k. 20230203 Informe Financiero - Delfines 2lote</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A
[29]	<i>Annex 7l. 20230203 Informe Financiero - Cupica 1lote</i>	<i>BIOFIX BIC and Delfines & Cupica</i>	<i>BIOFIX BIC and Delfines & Cupica</i>	N/A

		Community Councils	Community Councils	
[30]	<i>Annex 7m. 20230203 Informe Financiero - Delfines 3lote</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A
[31]	<i>Annex 7n. 20230203 Informe Financiero - Delfines lote</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A
[32]	<i>Annex 7o. informe de viaje chocó Biogeografico_VF</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A
[33]	<i>Annex 7p. 20240601 Reunion Cupica Py</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A
[34]	<i>Annex 7q. 20241001 Reunion Del HZ</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A
[35]	<i>Annex 7r. 20240708 Reunion Del fid</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A
[36]	<i>Annex 7s. 20241113 – Reunion NREF Del</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A

[37]	Annex 7t. 20241108 Reunion NERF Cup	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[38]	Annex 8a. Plan Etnodesarrollo Delfines	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[39]	Annex 8b. Estatutos internos Cupica	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[40]	Annex 8c. Plan Etnodesarrollo Cupica	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[41]	Annex 8d. Reglamento interno Delfines	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[42]	Annex 9a. EOT Jurado 2005 – 2016	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[43]	Annex 9b. PDM Bahia Solano 2016 – 2019	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[44]	Annex 9c. PICC Choco	BIOFIX BIC and Delfines & Cupica	BIOFIX BIC and Delfines & Cupica	N/A

		Community Councils	Community Councils	
[45]	Annex 9d. POD Choco	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[46]	Annex 10. Inscripcion RENARE	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[47]	Annex 11. Manual de proyectos	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[48]	Annex 12. Estimación Reducción Emisiones V2.1	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[49]	Annex 13. NREF 2024	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[50]	Annex 14a. GEODATABASE_DELFINES_CUPICA_V1_290725	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[51]	Annex 14b. Definicion limites espaciales	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A

[52]	<i>Annex 14c. Procedimiento análisis precisión_delfinescupica</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A
[53]	<i>Annex 15a. Certificacion IIAP - Delfines 2010</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A
[54]	<i>Annex 15b. Certificacion IIAP - Cupica 2010</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A
[55]	<i>Annex 15c. Sintesis Proyecto Frontepaz</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A
[56]	<i>Annex 15d. Boletin N.2 Frontepaz</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A
[57]	<i>Annex 15e. Boletin N.3 Frontepaz</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A
[58]	<i>Annex 15f. Boletin N.4 Frontepaz</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A
[59]	<i>Annex 16a. Certificacion IIAP - Delfines 2016</i>	<i>BIOFIX BIC and Delfines & Cupica</i>	<i>BIOFIX BIC and Delfines & Cupica</i>	N/A

		Community Councils	Community Councils	
[60]	<i>Annex 16b. Certificacion IIAP - Cupica 2016</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A
[61]	<i>Annex 16c. Documento Linea Base Reserva Biosfera</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A
[62]	<i>Annex 16d. Informe acuerdos Reserva Biosfera</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A
[63]	<i>Annex 17a. Certificacion UTC - Delfines 2016</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A
[64]	<i>Annex 17b. Informe Avance CTel Abril 2016</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A
[65]	<i>Annex 17c. Presentacion CTel Junio 2016</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A
[66]	<i>Annex 17d. Informe Avance CTel Enero 2017</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A

[67]	<i>Annex 17e. Informe Avance CTel Octubre 2017</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A
[68]	<i>Annex 18a. Reporte de correspondencia</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A
[69]	<i>Annex 18b. Ppt Salvaguardas Annex 18c. Herramienta Salvaguardas</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A
[70]	<i>Annex 18d. Herramienta-ODS</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A
[71]	<i>Annex 18e. POLITICA SALVAGUARDAS 13112024</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A
[72]	<i>Annex 18f. 20240823 Infome campo Taller de salvaguardas DELFINES CUPICA REDD+</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A
[73]	<i>Annex 18g. 20240829 – Acta Salvaguardas</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A
[74]	<i>Annex 18h. 20240826 Acta Salvaguardas CCGD</i>	<i>BIOFIX BIC and Delfines & Cupica</i>	<i>BIOFIX BIC and Delfines & Cupica</i>	N/A

		Community Councils	Community Councils	
[75]	<i>Annex 18i. Resultados Salvaguardas</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A
[76]	<i>Annex 19. Acueducto DEL</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A
[78]	<i>Annex 19a. Certificación construcción acueducto comunitario (complemento)</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A
[79]	<i>Annex 19b. Propuesta de acueducto rural para la comunidad del Huina (propuesta)</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A
[80]	<i>Annex 20. Administrativo DEL</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A
[81]	<i>Annex 20a. Certificación de los recursos de Gastos administrativos</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A
[82]	<i>Annex 21. Arroz DEL</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A

[83]	Annex 21a. Avances arroz	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[84]	Annex 21b. 20230206 - Informe Parcial	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[85]	Annex 21c. 20230302 - Informe Parcial	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[86]	Annex 21d. 20230331 - Informe Parcial	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[87]	Annex 22. Asamblea 2022 DEL	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[88]	Annex 22a. Acta Asamblea General Firmada	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[89]	Annex 22b. Asistencia de las elecciones	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[90]	Annex 22c. Cartas de Aceptación de cargos	BIOFIX BIC and Delfines & Cupica	BIOFIX BIC and Delfines & Cupica	N/A

		Community Councils	Community Councils	
[91]	Annex 22d. Convocatoria Asamblea elecciones	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[92]	Annex 23. PED DEL	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[93]	Annex 23a. Acta Aprobación	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[94]	Annex 23b. Ampliación	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[95]	Annex 23c. Asamblea - PED	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[96]	Annex 23d. Convenio	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[98]	Annex 23e. Convocatoria comunidades socialización PED	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A

[99]	<i>Annex 23f. Grupos focales Lisados de asistencias adicionales</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A
[100]	<i>Annex 23g. Grupos Focales listados de asistencia</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A
[101]	<i>Annex 23h. Listado de asistencia 2021</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A
[102]	<i>Annex 23i. Listados de asistencia de actividades de 2021</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A
[103]	<i>Annex 23j. Listados de asistencia fase inicial Planificación</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A
[104]	<i>Annex 23k. Listados de asistencias de Fases finales</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A
[105]	<i>Annex 23l. PED</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A
[106]	<i>Annex 23m. Reglamento Interno</i>	<i>BIOFIX BIC and Delfines & Cupica</i>	<i>BIOFIX BIC and Delfines & Cupica</i>	N/A

		Community Councils	Community Councils	
[107]	Annex 23n. Propuesta	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[108]	Annex 24. Pesca CP	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[109]	Annex 24a. Proyecto Pesca Artesanal Comunidad de Tebada (2022 - Py Pesca Tebada)	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[110]	Annex 24b. 20220615 - Acta As Parental Tebada	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[111]	Annex 24c. Action plan aclaratoria de la comunidad de tebada (1HZ. Py tebada)	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[112]	Annex 24d. Censo TEBADA	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[113]	Annex 25. PMA DEL	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A

[114]	<i>Annex 25a. Convenio UTCH PMA</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A
[115]	<i>Annex 25b. Convenio UTCH</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A
[116]	<i>Annex 25c. Informe Parcial</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A
[117]	<i>Annex 25d. PMA DELFINES</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A
[118]	<i>Annex 26. Potabilizadora DEL</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A
[119]	<i>Annex 26a. Actividades</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A
[120]	<i>Annex 26b. Plan sobre Capacitaciones en Administración, Operación y Mantenimiento (AOM)/(Potabilizadora DEL)</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A
[121]	<i>Annex 26c. Contrato</i>	<i>BIOFIX BIC and Delfines & Cupica</i>	<i>BIOFIX BIC and Delfines & Cupica</i>	N/A

		Community Councils	Community Councils	
[122]	Annex 26d. Ficha Proyecto	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[123]	Annex 26e. Fotografías	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[124]	Annex 27. Puente mecana DEL	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[125]	Annex 27a. Acta de entrega	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[126]	Annex 27b. Acta de inicio	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[127]	Annex 27c. Acta final de entrega (Annex 5)	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[128]	Annex 27d. Contrato	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A

[129]	Annex 27e. Proyecto	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[130]	Annex 28. Reforestacion CP	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[131]	Annex 28a. 20220813 - Soportes pago	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[132]	Annex 28b. 20220830 - IF Py Reforestación	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[133]	Annex 28c. informe_biofix_2024_julio	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[134]	Annex 29. Reforestacion DEL	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[135]	Annex 29a. Acta de reunión	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[136]	Annex 29b. Solicitud de información (Annex6)	BIOFIX BIC and Delfines & Cupica	BIOFIX BIC and Delfines & Cupica	N/A

		Community Councils	Community Councils	
[137]	<i>Annex 29c. Contrato</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A
[138]	<i>Annex 29d. Informe Final</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A
[139]	<i>Annex 29e. Informe Parcial</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A
[140]	<i>Annex 30. Sede Bahia DEL</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A
[141]	<i>Annex 30a. Actividades y soportes del contratista</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A
[142]	<i>Annex 30b. Informe Contrato 014 de 2022 (Annex7)</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A
[143]	<i>Annex 30c. Contrato</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	N/A

[144]	Annex 30d. Cta Sede	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[145]	Annex 30e. Escritura	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[146]	Annex 30f. Fotografías	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[147]	Annex 30g. Planos	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[148]	Annex 31. Sede Jurado DEL	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[149]	Annex 31a. Contrato construcción	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[150]	Annex 31b. Contrato estudios y diseños	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[151]	Annex 31c. Contrato supervision	BIOFIX BIC and Delfines & Cupica	BIOFIX BIC and Delfines & Cupica	N/A

		Community Councils	Community Councils	
[152]	Annex 31d. Cta Sede	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[153]	Annex 31e. Escritura Sede J	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[154]	Annex 31f. Informe Parcial	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[155]	Annex 31g. Planos	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[156]	Annex 32. Seg alimentaria DEL	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[157]	Annex 32a. Py Seguridad alimentaria	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[158]	Annex 32b. Certificado del proyecto de seguridad alimentaria (Annex 8)	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A

[159]	Annex 32c. Proyecto seg	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[160]	Annex 32d. Socialización	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[161]	Annex 33. Turismo CP	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[162]	Annex 33a. IF Py Turismo	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[163]	Annex 33b. Plan acción (Annex 1HZ. Py tebada)	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[164]	Annex 34. Vainilla CP	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[165]	Annex 34a. Contrato	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[166]	Annex 34b. Acta de inicio	BIOFIX BIC and Delfines & Cupica	BIOFIX BIC and Delfines & Cupica	N/A

		Community Councils	Community Councils	
[167]	Annex 34c. IF Py Vainilla	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[168]	Annex 34d. Fort Vainilla CUP	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[169]	Annex 34e. INFORME DEL TECNICO SOBRE CAPACITACION VAINILLA	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[170]	Annex 35. Reporte Legal	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[171]	Annex 35a. Reporte legal - PERIODO 1 - 2017 a 2019	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[172]	Annex 35b. Reporte legal - PERIODO 2 - 2020 a 2022	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[173]	Annex 35c. Reporte legal - PERIODO 3 - 2023 a 2025	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A

[174]	<i>Annex 36. Additionality of DELFINES CUPICA REDD</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>N/A</i>
[175]	<i>Annex 37a. Registro proyecto</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>N/A</i>
[176]	<i>Annex 37b. Plataformas de registro</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>N/A</i>
[177]	<i>Annex 38a. Monitoring plan</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>N/A</i>
[178]	<i>Annex 38b. Monitoreo datos-parametros</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>N/A</i>
[179]	<i>Annex 39. ADC in DELFINES CUPICA REDD</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>N/A</i>
[180]	<i>Annex 40. Salvaguardas DS</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>N/A</i>
[181]	<i>Annex 41. Senderos Nabuga</i>	<i>BIOFIX BIC and Delfines & Cupica</i>	<i>BIOFIX BIC and Delfines & Cupica</i>	<i>N/A</i>

		Community Councils	Community Councils	
[182]	Annex 42. Memorando PNN	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[183]	Annex 43. Proyecto ICBF DEL	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[184]	Annex 44. RAD 326-2025-3-31 Respuesta a Circular 10002024E4000134	BIOFIX BIC and Delfines & Cupica Community Councils	BIOFIX BIC and Delfines & Cupica Community Councils	N/A
[185]	FOR-108 Asignación Julian Ávila AL Delfines	VVB Project Coordination	VERSA	N/A
[186]	FOR-108 Asignación NCI Estefanía Giraldo	VVB Project Coordination	VERSA	N/A
[187]	FOR-108 V10 Asignacion Diana RT	VVB Project Coordination	VERSA	N/A
[188]	FOR-113-P V12 Solicitud de proyectos_Delfines_Cupica V2	VVB Project Coordination	VERSA	N/A
[189]	FOR-129-P V09 Propuesta GEI-P-356 Delfines Cupica REDD+ V2	VVB Project Coordination	VERSA	N/A
[190]	FOR-130-P V09 Acuerdo GEI-P-356 Delfines Cupica REDD+ V2_rev_JN	VVB Project Coordination	VERSA	N/A
[191]	FOR-101 Findings verificación GEI_Delfines Cupica REDD+_Round 2	Julián Ávila B.	VERSA	N/A

[192]	FOR-109 Plan auditoria V3- DELFINES CÚPICA	Julián Ávila B.	VERSA	N/A
[193]	FOR-126 Apertura y cierre - Delfines Cupica REDD+	Julián Ávila B.	VERSA	N/A
[194]	FOR-28 Compromiso de confidencialidad	Dirección de calidad	VERSA	N/A
[195]	FOR-29 Statement de conflictos	Dirección de calidad	VERSA	N/A
[196]	Resolución 1447 de 2018 del Ministerio de Ambiente y Desarrollo Sostenible que reglamenta el Sistema de monitoreo, reporte y verificación de las acciones de mitigación a nivel nacional.	Ministry of Environment and Sustainable Development	Ministry of Environment and Sustainable Development	Independent Review
[197]	Resolución 831 de 2020, del Ministerio de Ambiente y Desarrollo Sostenible, modifica la resolución 1447 de 2018.	Ministry of Environment and Sustainable Development	Ministry of Environment and Sustainable Development	Independent Review
[198]	Decreto 446 de 2020, del Ministerio de Ambiente y Desarrollo Sostenible, relacionado con la acreditación de organismos de verificación de reducciones de emisiones y remociones de gases de efecto invernadero.	Ministry of Environment and Sustainable Development	Ministry of Environment and Sustainable Development	Independent Review
[199]	Decreto 926 de 2017, del Ministerio de Ambiente y Desarrollo Sostenible, relacionado a lo establecido a la No causación del impuesto al Carbono.	Ministry of Environment and Sustainable Development	Ministry of Environment and Sustainable Development	Independent Review
[200]	Ley 2169 de 2021, del Ministerio de Ambiente y Desarrollo Sostenible, se impulsa el desarrollo bajo en carbono del país. Por medio de la cual se impulsa el	Ministry of Environment and	Ministry of Environment and	Independent Review

	<i>desarrollo bajo en carbono del país mediante el establecimiento de metas y medidas mínimas en materia de carbono neutralidad y resiliencia climática y se dictan otras disposiciones.</i>	<i>Sustainable Development</i>	<i>Sustainable Development</i>	
[201]	<i>Ley 2294 de 2023, del Congreso de la República, por el cual se expide el Plan Nacional de Desarrollo 2022- 2026.</i>	<i>Ministry of Environment and Sustainable Development</i>	<i>Ministry of Environment and Sustainable Development</i>	<i>Independent Review</i>
[202]	<i>Nivel de Referencia de Emisiones Forestales (NREF) para el periodo 2018 – 2022.</i>	<i>Ministry of Environment and Sustainable Development</i>	<i>Ministry of Environment and Sustainable Development</i>	<i>Independent Review</i>
[203]	<i>Nivel de Referencia de Emisiones Forestales (NREF) para el periodo 2023 – 2027.</i>	<i>Ministry of Environment and Sustainable Development</i>	<i>Ministry of Environment and Sustainable Development</i>	<i>Independent Review</i>
[204]	<i>NDC 3.0 Declarativa Colombia Transformaciones para la Vida V.25.09.2025.</i>	<i>Ministry of Environment and Sustainable Development</i>	<i>Ministry of Environment and Sustainable Development</i>	<i>Independent Review</i>
[205]	<i>Monitoreo, Reporte y Verificación – MRV</i>	<i>Ministry of Environment and Sustainable Development</i>	<i>Ministry of Environment and Sustainable Development</i>	<i>Independent Review</i>
[206]	<i>ISO 14064-2:2019 - Especificación con orientación a nivel de proyecto para la cuantificación, el seguimiento y la presentación de informes sobre actividades de reducción de emisiones de</i>	<i>ISO - International Organization for</i>	<i>ISO - International Organization for Standardization</i>	<i>Independent Review</i>

	<i>gases de efecto invernadero (GEI) y mejora de la eliminación de GEI.</i>	<i>Standardization</i>		
[207]	<i>ISO 14064-3:2019 - Especificación con orientación para la validación y verificación de declaraciones sobre gases de efecto invernadero (GEI).</i>	<i>ISO - International Organization for Standardization</i>	<i>ISO - International Organization for Standardization</i>	<i>Independent Review</i>
[208]	<i>Decreto 0131 de 2024 expedido por la Alcaldía de Juradó</i>	<i>Alcaldía de Juradó</i>	<i>Alcaldía de Juradó</i>	<i>Delfines Community Council</i>
[209]	<i>Protocolo de BIOCARBON STANDARD en su versión 4.0 14/July/2025</i>	<i>BIOCARBON STANDARD</i>	<i>BIOCARBON STANDARD</i>	<i>N/A</i>
[210]	<i>Documento Metodológico Sector AFOLU / BCRO002 Cuantificación de las Reducciones de Emisiones de GEI de Proyectos REDD+. Versión 4.0. 27 mayo de 2024.</i>	<i>BIOCARBON STANDARD</i>	<i>BIOCARBON STANDARD</i>	<i>N/A</i>
[211]	<i>Herramienta para demostrar el cumplimiento de salvaguardas REDD+ Versión 1.1, de fecha 26 de enero de 2023.</i>	<i>BIOCARBON STANDARD</i>	<i>BIOCARBON STANDARD</i>	<i>N/A</i>
[212]	<i>Herramienta para la Línea Base y Adicionalidad Versión 1.3, de marzo 01 de 2024.</i>	<i>BIOCARBON STANDARD</i>	<i>BIOCARBON STANDARD</i>	<i>N/A</i>
[213]	<i>Herramienta BCR. objetivos de desarrollo sostenible (ODS). Versión 1.0. junio 27, 2023.</i>	<i>BIOCARBON STANDARD</i>	<i>BIOCARBON STANDARD</i>	<i>N/A</i>
[214]	<i>Herramienta para evitar la doble contabilidad (ADC), Version 2.0 de February 7, 2024</i>	<i>BIOCARBON STANDARD</i>	<i>BIOCARBON STANDARD</i>	<i>N/A</i>

[215]	<i>Herramienta de Monitoreo, Reporte y Verificación (MRV) Versión 1.0 del 13 de febrero de 2023.</i>	<i>BIOCARBON STANDARD</i>	<i>BIOCARBON STANDARD</i>	N/A
[216]	<i>Herramienta Permanence and Risk Management Versión 1.1 de fecha Marzo 19 de 2024.</i>	<i>BIOCARBON STANDARD</i>	<i>BIOCARBON STANDARD</i>	N/A
[217]	<i>“REPORTE DE VALIDACIÓN Y VERIFICACIÓN Versión 1.0”</i>	<i>Elena Llorente</i>	<i>AENOR</i>	<i>Global Carbon Trace</i> <i>(https://globalcarbontrace.io/projects/7)</i>
[218]	<i>“INFORME DE AUDITORIA DE VERIFICACIÓN PROYECTOS DE MITIGACIÓN GEI Versión 4.0 Identificación del Informe VER-CPR-MI-21-002”.</i>	<i>Ruby Acosta Bastidas</i>	<i>ICONTEC</i>	<i>Global Carbon Trace</i> <i>(https://globalcarbontrace.io/projects/7)</i>
[219]	<i>Annex 3: CLEAN DEVELOPMENT MECHANISM VALIDATION AND VERIFICATION MANUAL (Version 01)</i>	<i>UNFCCC/CC NUCC</i>	<i>UNFCCC/CCNU CC</i>	N/A
[220]	<i>Entre ríos y playas - cambios en los usos de los manglares, por las comunidades negras en el Golfo de Tribugá y Bahía Cupica, Chocó</i>	<i>Pereira Sotelo, M.F.</i>	N/A	N/A
[221]	<i>Primera aproximación a la aplicación de la metodología de ordenamiento espacial marino etapa 5 para el ecosistema de manglar del corregimiento de Cupica Costa del Pacífico Chocoano</i>	<i>Moreno Nieto, E.P.</i>	N/A	N/A

[222]	<i>Esquema básico plan de desarrollo urbano: Cupica</i>	<i>Cala Bohórquez, P.A.</i>	<i>N/A</i>	<i>N/A</i>
[223]	<i>Aproximación al capital social a partir de las dinámicas de la comunidad de Bahía Cupica, Chocó</i>	<i>Rodríguez Gualdrón, F.</i>	<i>N/A</i>	<i>N/A</i>
[224]	<i>Pesca y acuicultura: pesca artesanal en Chocó – estudio técnico del ICA y Fundación Esqualus</i>	<i>ICA & Fundación Esqualus</i>	<i>N/A</i>	<i>N/A</i>
[225]	<i>Con pescadores artesanales del Chocó, el ICA socializa su portafolio de servicios</i>	<i>ICA</i>	<i>N/A</i>	<i>N/A</i>
[226]	<i>Proyecto Biomanglar — proyecto que restaurará manglares en el Chocó Biogeográfico</i>	<i>MinAmbiente</i>	<i>N/A</i>	<i>N/A</i>
[227]	<i>Consejo de Estado protege derechos de pescadores artesanales del Chocó frente al impact de la pesca industrial</i>	<i>Consejo de Estado</i>	<i>N/A</i>	<i>N/A</i>
[228]	<i>CONTRATO DE ASOCIACIÓN TEMPORAL SUSCRITO ENTRE BIOFIX CONSULTORIA Y EL CONSEJO COMUNITARIO DE DELFINES-CUPICA</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>BIOFIX BIC and Delfines & Cupica Community Councils</i>	<i>N/A</i>

Annex 4. Abbreviations

AFOLU	<i>Agriculture, Forestry, and Other Land Use</i>
CBD	<i>Convention on Biological Diversity</i>
CCGD	<i>General Community Council Los Delfines</i>
CODECHOCO	<i>Regional Autonomous Corporation for Sustainable Development of Chocó</i>
CONPES	<i>National Council for Economic and Social Policy</i>
COP	<i>Conference of Parties</i>
CteI	<i>Science, Technology, and Innovation</i>
DANE	<i>National Administrative Department of Statistics</i>
DEM	<i>Digital Elevation Model</i>
ECV	<i>Quality-of-Life Survey</i>
ENE	<i>Energy Study</i>
EOT	<i>Territorial Planning Scheme</i>
GHG	<i>Greenhouse Gas Emissions</i>
IDEAM	<i>Institute of Hydrology, Meteorology and Environmental Studies</i>
IGAC	<i>Agustín Codazzi Geographic Institute</i>
IIAP	<i>John von Neumann Environmental Research Institute of the Pacific</i>
ILO	<i>International Labor Organization</i>
INCODER	<i>Colombian Institute for Rural Development</i>
INCORA	<i>Colombian Institute of Agrarian Reform</i>
INVEMAR	<i>Marine and Coastal Research Institute José Benito Vives de Andréis</i>
LULUCF	<i>Land Use, Land Use Change, and Forest</i>
MADS	<i>Ministry of Environment and Sustainable Development</i>
MVR	<i>Monitoring, Reporting and Verification System</i>
NREF	<i>Forest Reference Emission Level</i>
PDD	<i>Project Description Document</i>
PED	<i>Ethno-Development Plan</i>
PICC	<i>Integral Climate Change Plan</i>
PLANFES	<i>National Plan for the Promotion of the Rural Solidarity and Cooperative Economy</i>
POD	<i>Departmental Land Use Plan</i>
PQRSD	<i>Questions, Complaints, Claims, Suggestions and Complaints</i>
REDD+	<i>Reduction of Emissions due to Deforestation and Forest Degradation, conservation of carbon reserves, sustainable management of forests and improvement of forest reserves in developing countries</i>

<i>RENARE</i>	<i>Monitoring, Reporting, and Verification System for Mitigation Actions at the National Level - National Registry of Greenhouse Gas Emissions Reduction</i>
<i>RR</i>	<i>Reference Region</i>
<i>RUNAP</i>	<i>Unique Registry of Protected Areas</i>
<i>SISCLIMA</i>	<i>National Climate Change System</i>
<i>SNICC</i>	<i>National System for Climate Change Information</i>
<i>SNS</i>	<i>National Safeguard System</i>
<i>tCO_{2e}</i>	<i>Ton of Carbon Dioxide Equivalent</i>
<i>UNFCCC</i>	<i>United Nations Framework Convention on Climate Change</i>
<i>USCUSS</i>	<i>Land Use, Land Use Change, and Forest</i>
<i>WWF</i>	<i>World Wildlife Foundation</i>
<i>ZEMP</i>	<i>Special Fisheries Management Zone</i>
<i>ZEPA</i>	<i>Exclusive Zone for Artisanal Fishing</i>

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NOTE: This format shall be completed following the instructions included. However, it is important to highlight that these instructions are complementary to the BCR STANDARD, and the BioCarbon Validation & Verification Manual, in which more information on each section can be found.