

# JOINT VALIDATION & VERIFICATION REPORT

## MARENA ICHENA – NAG+MA ENOYE RAFUE

PROJECT ID BCR-CO-338-14-001



Joint validation and verification report template BCR Standard Version 3.4 October 2024



Validation &	Verification Report				
	Marena Ichena-Nag+Ma Enoye Raufe. REDD+ Project				
	BCR-CO-338-14-001				
	INDIGENOUS RESERVATION HUITORA O WITORA				
	Governor: Diego Castro				
	INDIGENOUS RESERVATION DE COROPOYA				
	Governor: Luis Álvarez				
	Agriculture, forestry and other land uses (AFOLU).				
Grouped project	Corresponds to a Grouped Project.				
	3.1				
	BIOCARBON CERT. 2024. BCR STANDARD. Version 3.4. June 28, 2024.				
	BIOCARBON CERT, 2024. QUANTIFICATION OF GHG EMISSION AND REDUCTIONS REDD+ projects BRC 0002, version 4.0. Mayo 27, 2024.				
	Colombia.				
	Indigenous reservation Huitora, Solano, Caquetá.				
	Indigenous reservation Coropoya, Solano, Caquetá				
	01/01/2018				



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	01/01/2018 al 31/12/2057, 20 años renovables 1 sola vez para un total de 40 años.		
	Deforestation:		
	1.112.979 tCO2e/year		
	44.519.174 tCO2e for an accreditation period of 40 years.		
	Degradation:		
	77.104 tCO2e/year		
	3.084.176 for an accreditation period of 40 years.		
	Total:		
	1.190.083 tCO2e/year		
	47.603.350 tCO2e for an accreditation period of 40 years.		
Monitoring period	From 01/01/2018 to 12/31/2022		
	Deforestation:		
	1.559.585 tCO2e/year		
	7.797.924 tCO2e for monitoring period		
	Degradation:		
	108.946 tCO2e/year		
	544.729 tCO2e for monitoring period		
	Total:		
	1.668.531 tCO2e/year		
	8.342.653 tCO2e for five monitoring periods		
Contribution to Sustainable Development Goals	SDG1, SDG2, SDG3, SDG4, SDG5, OD6, SDG7, SDG8, SDG9, SDG10, SDG11, SDG12, SDG13, SDG15 and SDG17		
Special category, related to co- benefits	Version 1.0, 10/06/2024.		



	Version 1.0, 23/11/2024.			
Work carried out by	Diana Rauchwerger Londoño Emilio Montealegre Villanueva			
Approved by	Camilo Montaña.			
	Director general VERSA EXPERTOS EN CERRTIFICACION S.A.S			
	26/11/2024			



## Table of contents

1	Exe	cutive summary	8
2	Obj	ective, scope and criteria	9
3	Vali	idation and verification process	13
	3.1	Level of assurance and materiality	13
	3.2.1 3.2.2 3.2.3 3.2 3.2 3.2 3.2 3.2 3.2 3.2	Validation and verification activities       1         Planning       2         Sampling       2         Execution       2         2.3.1       Onsite inspection         2.3.2       Interviews         2.3.3       Findings         3       Audit team	14 17 24 26 30 34 36
4	Vali	idation findings4	0
	4.1	Project description	12
	4.2	Project type and eligibility4	ļ <b>6</b>
	4.3	Grouped project (if applicable)	<b>ŀ7</b>
	4.4	Other GHG program	<b>.8</b>
	4.5 4.5.1 4.5.2 4. 4. 4.5.3 4. 4.5.4 4.5.5 4.5.6 4.5.6	Quantification of GHG emission reductions and removals       Start date and quantification period         Application of the selected methodology and tools       Start date and Reference         5.2.1       Title and Reference         5.2.2       Applicability         5.2.3       Methodology deviations (if applicable)         6       Project boundary, sources and GHGs         5.3.1       Eligible areas in the GHG project boundaries (for AFOLU projects)         6       Baseline or reference scenario.         6       Conservative approach and uncertainty management         7       Leakage and non- permanence	<b>52</b> <b>53</b> <b>53</b> <b>55</b> <b>50</b> <b>61</b> <b>52</b> <b>54</b> <b>57</b> <b>70</b> <b>71</b>
	<b>4.6</b> 4.6.1 4.6.2 quat	Monitoring plan Description of the monitoring plan Data and parameters determined at registration and not monitored during th ification period, including default values and factors	73 73 1e 79
	4.7	Compliance with Laws, Statutes and Other Regulatory Frameworks	\$4
	4.8	Carbon ownership and rights	38
	4.9	Risk management	38
	4.10	Sustainable development safeguards (SDSs)	91



4.11 Stakeholder engagement and consultation96	
4.12 Public consultation98	
5 Verification findings99	
5.1       Project and monitoring plan implementation       101         5.1.1       Project activity implementation       101         5.1.2       Monitoring plan implementation and monitoring report       102         5.1.2.1       Data and parameters       103         5.1.2.1.1       Data and parameters determined at registration and not monitored during the monitoring period, including default values and factors       103         5.1.2.1.2       Data and parameters monitored       103         5.1.2.1.3       Procedures for the management of GHG reductions or removals and related quality control for monitoring activities       106         5.1.2.4       Description of the methSDG defined for the periodic calculation of GHG reductions or removals, and leakage       106         5.1.2.5       Assignment of roles and responsibilities for monitoring and reporting the variables relevant to the calculation of reductions or removals       106         5.1.2.6       Procedures related whit the assessment of the project contribution whit the Sustainable Development Goals (SDGs)       107         5.1.2.7       Procedures associate	
5.2       Quantification of GHG emission reductions and removals       108         5.2.1       Methodology deviations (if applicable)       109         5.2.2       Mitigation results       109         5.2.2.1       GHG baseline emissions       111         5.2.2.2       GHG project emissions       118         5.2.2.3       GHG leakage       121	
5.3 Sustainable development safeguards (SDSs)123	
5.4 Sustainable Development Goals (SDGs)128	
5.5 Climate change adaptation	
5.6 Co-benefits (if applicable)	
5.7 REDD+ safeguards (if applicable)	
5.8 Double counting avoidance	
6 Internal quality control150	
7 Validation and verification opinion150	
8 Validation statement152	
9 Verification statement154	
10 Facts discovered after verification/validation156	



Annex 1. Competence of team members and technical reviewers158
Annex 2. Clarification requests, corrective action requests and forward action requests
Annex 3. Documentation review
Annex 4. Abbreviations



## 1 Executive summary



Caquetá river. Diana Rauchwerger, 2023

The Huitora Mairena Ichena REDD+ Project is being developed within the tropical rainforests of the department of Caquetá, Colombia, specifically within the Huitora and Coropoya indigenous reserves in Solano, Caquetá. This project, which covers an approximate area of 159,817 hectares, 157,321.83 ha categorized as eligible areas and 2,635.40 ha as non-eligible areas, has as its main objective the reduction of deforestation and forest degradation, contributing to sustainable development and the preservation of the culture of the local indigenous communities, and is part of the REDD+ activity of the AFOLU sector.

Project activities focus on the conservation and restoration of forest ecosystems, which are crucial for mitigating climate change. Sustainable management practices that integrate ancestral knowledge and modern approaches will be implemented, promoting food security, strengthening forest governance and empowering communities to manage their own development. On the social side, the project will create culturally appropriate infrastructure, such as community spaces and health services, to improve the quality of life of the inhabitants. Economically, the project will encourage the diversification of productive activities, including sustainable agriculture, fishing and ecotourism, to provide sustainable income.

The mitigation project established that the first quantification period will be 20 years, from January 1, 2018 to December 31, 2037. During this period, project activities are expected to



generate significant reductions in greenhouse gas emissions, estimated at a total of 24,948,822 tCO2e, with an annual average of 1,247,441 tCO2e.

During the joint validation and verification process, VERSA's audit team adopted an approach based on the principles established by ISO 14064-3: 2019 and by the GHG Project Validation and Verification Manual, V2.4, which guided their actions and ensured the quality of their analysis. As an integral part of the internal procedures defined by VERSA within the framework of its accreditation, to ensure that the opinion was objective and evidence-based, independence was promoted to ensure that the auditors remained away from any conflict of interest. Likewise, the team committed to maintain integrity throughout the process, acting with transparency and accountability, and taking into account the applicable legal regulations, as well as criteria defined by BioCarbon Standard (BCR), and as such its commitment to the confidentiality of the information received from the client.

The team audited with due professional care, applying critical and technical judgment in analyzing the risks associated with the activities assessed and ensuring that they had the necessary competencies. Professional judgment was maintained throughout the process, giving the conclusions the necessary robustness, supported by a well-founded skepticism of the information presented. Finally, an evidence-based approach was adopted, ensuring that the conclusions derived were supported by objective and verifiable data, using appropriate sampling to ensure the reliability of the analysis. These principles were essential for the efficient and reliable execution of the audit process performed by VERSA.

The opinion of the validation and joint verification process of VERSA's audit team is that the Huitora Mairena Ichena REDD+ Project meets all the requirements of the criteria described in paragraph 2 of this document, which reinforces its integrity and effectiveness. The success of this initiative will depend not only on emissions reductions, but also on its ability to promote the social and economic well-being of indigenous communities, ensuring a legacy of sustainability for future generations and contributing to the Sustainable Development Goals (SDGs). In essence, the Huitora Mairena Ichena REDD+ Project represents a holistic approach that integrates environmental conservation, human development and the valorization of indigenous culture in a context of deep respect and collaboration.

## 2 Objective, scope and criteria

The validation and joint verification process carried out by VERSA's audit team for the Marena Ichena - Nag+ma Enoje Rafue REDD+ Project was conducted through a rigorous and detailed evaluation of 100% of the evidence provided by the project manager, YAUTO SAS and MAGUARES SAS ZOMAC. This process included a field visit aimed at validating and verifying the procedures and identifying possible errors or discrepancies in the stated opinions. In addition, additional data was collected in order to evaluate the effectiveness of all programs and activities proposed in the PD and foreseen in the RM.



The purpose of the audit was to perform an independent assessment of the project in order to determine:

- That the project, its activities, methods and procedures, described in the PD and its corresponding annexes, including the monitoring plan, comply with the criteria established for this validation and verification, described later in this section.
- Evaluate the effectiveness of the actions proposed in the PD and implemented in the MR with respect to the objectives, scope, principles and criteria defined by the BioCarbon Standard, the Colombian legal framework regarding carbon markets and ISO 14064-3:2019.
- Verify the material accuracy of greenhouse gas (GHG) emission reductions.
- Identify and evaluate any significant changes to the GHG project procedures or criteria described in the PD.

The audit was carried out with the objective of conducting an independent assessment of the project to determine several key aspects. Firstly, it was verified that the project, together with its activities, methods and procedures described in the PD and its annexes, including the monitoring plan met the criteria established for both validation and verification according to ISO 14064-3 and the requirements of the Biocarbon Standard's "GHG Project Validation and Verification Manual v.2.4". This involved assessing compliance with the principles and requirements of the BCR standard in the context of validation and verification, as well as reviewing the information and documentation supporting the opinions stated in the MR and PD for GHG project design and implementation.

During the audit, the adequacy of the project and the effectiveness of the proposed actions in relation to its objectives, scope, principles and criteria were also assessed. In addition, the material accuracy of the GHG emission reductions was examined by reviewing the emissions, removals, emission reductions and removal increments reported in the baseline and project scenario.

The scope of the joint validation/verification included a number of essential aspects such as:

- Ensure that the GHG limits defined by the project correspond to the official ones.
- Assess compliance with the applicability conditions of BCR 0002, REDD+ Projects Methodology Document V4.0.
- Search in other GHG programs and standards, to validate that the mitigation project is not registered in other platforms and that the project areas do not overlap or fall within the geographic boundaries of other GHG mitigation projects in accordance with the requirements of BCR TOOL AVOIDING DOUBLE COUNTING (ADC), V 2.0.
- Assessment of the alignment of the mitigation project in defining its temporal boundaries, including the start date, quantification periods and their renewal, as well as the project duration and quantification periods for reductions or removals, in relation to the provisions of BCR Standard V3.4, paragraphs 11.4 and 11.5, and BCR 0002, Methodological Document REDD+ Projects V4.0, paragraph 9.4.



- Identification of project participants, as well as analysis of the resolutions and agreements issued by the Colombian Institute of Agrarian Reform (INCORA) and the National Land Agency (ANT). These institutions accredit the carbon rights of the project proponents (the Huitora or Witora Indigenous Reservation and the De Coropoya Indigenous Reservation) in accordance with the criteria defined in paragraph 13 of BCR Standard V3.4.
- Identification of the baseline scenario and additionality; GHG types, as well as sources, sinks and/or reservoirs.
- Evaluation of the implementation of BCR 0002, Methodological Document REDD+ Projects V4.0 to identify mitigation results in the project area and project leakage, verifying that there are no inconsistencies in the use of formulas or discrepancies between the factors used, according to the recommended methods and guidelines.
- Analysis of risk identification and project permanence, during the document review phase and collection of evidence during stakeholder interviews to corroborate information, in accordance with BCR TOOL PERMANENCE AND RISK MANAGEMENT guidelines. Version 1.1, paragraph 14 of BCR Standard V3.4, and paragraph 14.4 of BCR 0002, Methodological Document REDD+ Projects V4.0.
- Assessment of compliance with the monitoring plan, data collection activities, quality control management, and assignment of responsibilities for the implementation of the mitigation project in accordance with the TOOL BCR MONITORING, REPORTING AND VERIFICATION (MRV), 2023.
- Identification of the project's environmental legal requirements and their compliance.
- Appropriate procedures to ensure the quality of project information and document control.

The criteria defined for the validation and verification process of the Marena Ichena - Nag+ma Enoje Rafue REDD+ Project were previously agreed with the client during the preagreement phase and are described below:

## ISO STANDARDS:

- ISO 14064-2:2019
- ISO 14064-3:2019

## BCR PROGRAM:

- BIOCARBON CERT. 2024. BCR STANDARD. Version 3.4. June 28, 2024.
- BIOCARBON CERT, 2024. QUANTIFICATION OF GHG EMISSION AND REDUCTIONS REDD+ projects BRC 0002, version 4.0. May 27, 2024.

## PROGRAM TOOLS:

• BIOCARBON STANDARD. 2023. BCR TOOL. SUSTAINABLE DEVELOPMENT GOALS (SDG). Version 1.0. July 13, 2023.BIOCARBON STANDARD. 2024. TOOL



TO DEMONSTRATE COMPLIANCE WITH THE REDD+ SAFEGUARDS, Version 1.1 26 January 2023.

- BIOCARBON CERT. 2024. BCR TOOL. AVOIDING DOUBLE COUNTING (ADC) avoid double counting of emissions reductions/removals. Version 2.0. February 7, 2024.
- BIOCARBON STANDARD. 2023. BCR TOOL. MONITORING, REPORTING AND VERIFICATION (MRV). BCR carbon credits are quantified, monitored, reported, and verified. Version 1.0 February 13, 2023.
- *BIOCARBON CERT. SDSs* TOOL. SUSTAINABLE DEVELOPMENT SAFEGUARDS (SDSs). Version 1.1 July 2024.
- BIOCARBON CERT. 2024. BIOCARBON GUIDELINES. BASELINE AND ADDITIONALITY. BCR projects generate verified carbon credits (VCC) that represent emissions reductions, avoidance, or removals that are additional. Version 1.3. March 1, 2024.
- BIOCARBON CERT. 2024. BCR TOOL. PERMANENCE AND RISK MANAGEMENT. BCR project holder take actions to ensure the project benefits are maintained over time. Version 1.1 March 19, 2024.

## LEGAL REGULATION:

- Law 2294 of 2023. Whereby the National Development Plan 2022-2026 is issued.
- Resolution 831 of 2020. Resolution by which the Protocol for the implementation of the provisions related to the fulfillment of the Sustainable Development Goals (SDGs) in the National System of Protected Areas (SINAP) is adopted.
- Decree 446 of 2020. establishes provisions related to clean development mechanisms and the promotion of projects to reduce greenhouse gas (GHG) emissions, in the context of climate change and sustainable development policies.
- NDC Update, 2020. Country commitments under the Paris Agreement, where plans and targets related to GHG emissions reduction and adaptation to climate change are presented. This update includes specific emission reduction targets, actions in different sectors (such as energy, agriculture, and deforestation), as well as strategies for the implementation and monitoring of these actions.
- Resolution 1447 of 2018. Protocol for the allocation and transfer of greenhouse gas emission rights in Colombia, as part of the emissions trading system. This resolution establishes the rules and procedures for the implementation of a system that allows the reduction of emissions and encourages the sustainable use of natural resources. Its objective is to contribute to climate change mitigation by facilitating compliance with emission reduction targets through a market-based approach.
- Decree 926 of 2017. Establishes the Monitoring, Reporting and Verification System (MRV) of greenhouse gas emissions in Colombia. This decree aims to define guidelines and procedures to ensure that emissions are adequately monitored and to facilitate compliance with the country's Nationally Determined Contributions (NDCs) under the Paris Agreement. It covers aspects related to data collection,



transparency and accountability in emissions reporting, as well as strengthening the national climate change management system.

• Social and Environmental Safeguards for REDD+ in Colombia, 2018.

## 3 Validation and verification process

## 3.1 Level of assurance and materiality

During the strategic planning stage, the VERSA audit team reviewed all the evidence of the "REDD+ Marena Ichena-Nag+Ma Enoye Raufe Project" in order to develop the Audit Plan (FOR 109 Audit Validation and Verification Plan, V5) and the Risk Analysis and Evidence Generation Plan (FOR 135 RISK ANALYSIS AND EVIDENCE GENERATION PLAN, V4). These were developed according to the scope and objectives described in Section 2 of this document.

According to the above, it was possible to define the steps for the collection of additional evidence during the field visit stage (September 12 to 16, 2023), whose dates and logistics were previously coordinated with those responsible for the project. The process began on September 8, 2023, and included virtual visits: December 22 with the mayor of Cartagena del Chairá (Mr. Edilberto Molina); December 22 with the president of ASAINCA (Karen Gutiérrez), December 26 with the territorial director of the Caquetá headquarters of Corpoamazonía (Luis Fernando Giraldo) and December 26 with the mayor of Solano (Gustavo Gómez de la Rosa).

A thorough review of the documentation and design information on the GHG mitigation activities proposed in the Project Document (PD) was conducted. Project boundaries were examined to identify potential overlaps with other GHG mitigation initiatives in program platforms and standards such as CERCARBONO, VERRA and ColCX among others. The proposed GHG mitigation objectives and results were evaluated.

The appropriate use of the BRC 0002, version 4.0 methodology was corroborated and evaluated, ensuring that the uncertainty assessment had a conservative approach. The baseline scenario was also analyzed along with the expected mitigation results. Compliance with additionality criteria was assessed to validate that the proposed GHG activities would generate an additional impact to that which would be observed in the absence of the project. Carbon ownership and rights were thoroughly reviewed. Through interviews with all stakeholders, validated the effectiveness of the proposed activities in ensuring compliance with sustainable development safeguards and their contribution to the Sustainable Development Goals.

A comprehensive review of 100% of the records (MRs) was conducted, paying particular attention to the opinion of the GHG emission reductions/removals presented by the project. This analysis served to clearly establish the scope of the audit and to assess the project's compliance with the applicable verification criteria, including the principles of the BCR



standard. Documentation related to project planning was analyzed, reviewing the procedures used to identify the baseline scenario and the quality control measures implemented.

Risk management methods and monitoring and reporting procedures were also reviewed, ensuring the accuracy and reliability of these processes. The activities described for carrying out monitoring in the PD were compared with those described in the RM, with the objective of assessing significant changes in project procedures. Finally, the findings were documented in a detailed report that included the conformity assessment and identification of opportunities for improvement, facilitating an open dialogue with stakeholders on next steps (FOR 101- Validation and Verification Findings, V6)..

The field visit included the evaluation of the contracts between the communities and the two companies developing the GHG project, the benefit sharing percentages, the degree of knowledge of general issues about the GHG project, the project implementation status, the project start date, assessment of the implementation status of the activities contemplated for the monitoring period. As well, it included the evaluation of knowledge of other stakeholders about the project and the possible development of joint activities through cooperation agreements, compliance with safeguards and regulations related to carbon markets and implementation of the Paris agreements, land tenure. Finally, it encompassed the identification and implementation of project activities on the main agents responsible for deforestation and/or degradation present in the project area and in the leakage area.

After three rounds of findings, the project demonstrated that its actions and procedures are real, effective, measurable, verifiable, additional and transparent, and that clear and defined activities and mechanisms are in place to ensure their permanence and monitoring over time. Emissions and removals are significant, the information provided by those responsible for the development, and implementation of the GHG project is complete and sufficient to support the opinion on the reported GHG reductions. The subsections of this section include the validation and verification plan (Section 3.1), description of the audit team (roles and responsibilities; Section 3.2), the level of assurance and materiality (3.3), and the sampling plan.

## 3.2 Validation and verification activities

#### 3.2.1 Planning

The validation and verification process was performed in accordance with the requirements established in ISO IEC 17029, ISO 14065 and ISO 14064-3:2019 "Greenhouse Gases. Part 3: Specification with guidance for validation and verification of gases" in their most recent versions and with the requirements of the GHG PROJECT VALIDATION AND VERIFICATION MANUAL, V2.4.

To ensure compliance with the above, as a preliminary step for the development of the audit plan, first the strategic planning was performed. The audit team reviewed the Project



Document (PD) baseline validation of the quantification period 2018- 2037, the Monitoring Report (MR) and all the evidence provided by the project managers in order to identify possible deviations from the information stated in these documents.

In order to ensure compliance with the specific requirements of the BCR standards, VERSA's audit team conducted a comprehensive assessment of the following elements:

- Ownership and carbon rights: The resolutions and agreements issued by the National Land Agency (ANT) on the link https://data-agenciadetierras.opendata.arcgis.com/datasets/72b612531a704cfb827e66b79c1acc c7\_0/explore that establish the legality of land tenure and, consequently, carbon rights were reviewed.
- Spatial and temporal limits: compliance with the criteria described in numeral 2 was verified with those established by the project owner in the PD, numeral 3.2, to delimit the eligible areas of the project. This analysis considered the inclusion of areas after validation, as well as the reference area, the area of leakage, the start date, the crediting period and the historical period of deforestation.
- Baseline and additionality: The procedures established in section 3.3 of the PD were validated to determine and demonstrate additionality, in accordance with the criteria defined in the TOOL BCR GUIDELINES. BASELINE AND ADDITIONALITY. V 1.3.
- The carbon pools considered by the project were evaluated to be from a recognized source, in this case they are taken from the NREF.
- Types of GHGs: The criteria defined for the inclusion and appropriate quantification of all GHGs relevant to the project were verified.
- Quantification of GHG emission reductions or removals: The project was checked for compliance with all applicability requirements defined by the standard, in order to identify possible methodological deviations and the correct application of the BCR Tool was assessed. Monitoring, reporting and verification (MRV) quantified, monitored, reported and verified. Biocarbon Standard. Version 1.0. February 13, 2023. The same was done for additionality, conservative approach and uncertainty management.
- Co-benefits: The identification and measurement of additional benefits generated by the project was evaluated.
- SDG Indicators and Safeguards: The alignment and measurement of the indicators related to the Sustainable Development Goals was verified and their development by the project was in accordance with the BCR Tool: Sustainable Development Goals V 1.0 July 13, 2023, the Sustainable Development Safeguards (SDSs) Tool. BCR Tool. BCR project activities do not cause any net-harm to the environment or to local communities and society in general. Version 1.1. July 2024.
- Monitoring Plan: The robustness and effective implementation of the project monitoring plan was reviewed.



A level of assurance of no less than 95% was established and it was guaranteed that the material discrepancy did not exceed 5%, thus ensuring the accuracy and reliability of the results obtained, as can be seen later in section 3.3 of this document.

To conclude, the validation and verification audit process was carried out through a combination of document review and a visit to the two resguardos that are part of the mitigation project, with the objective of conducting interviews, in order to validate and verify compliance with the criteria defined in numeral 2 of this document. According to the above, the schedule defined to carry out the validation/verification activities was as follows:

- The strategic planning, risk identification and evidence collection plan was developed from September 8 to September 10, 2023.
- The formulation and socialization of the Audit Plan took place on September 11, 2023.
- The field visit took place from September 12 to 16, 2023. Before, during and after the visit, the audit team evaluated the documentation provided by the project manager.
- Three rounds of review of findings (12/10/2023, 25/06/2024 and 29/10/2024).
- The virtual interviews with the other stakeholders took place on November 22 and December 26, 2023.

In this case, it was decided to carry out a remote assessment of the others involved due to the presence of risk factors that could compromise the physical integrity of the audit team. This decision is based on Early Warning 0019-23, issued on May 19, 2023 by the Ombudsman's Office. This alert warns about the risks to the life and personal integrity of human rights defenders, as well as social leaders, together with their organizations and collectives.

Figure 1. Early Warning Map 19-23.





Source: Defensoría del Pueblo, 2023

## 3.2.2 Sampling

The purpose of the sampling plan for the Marena Ichena-Nag+Ma Enoye Raufe REDD+ Project was to conduct a risk assessment to determine the appropriate validation and joint verification procedures to minimize the risk of errors during the audit process. This approach was developed to identify potential errors, omissions or misinterpretations during the different stages of the audit process. The sampling plan used the criteria described in Section 2 of ISO 14064-3. The modifications applied to the verification sampling plan were made based on the conditions observed throughout the audit process, with the objective of detecting the processes with the highest risk of material discrepancy.

In order to comply with the requirements of ISO 14065:2020, ISO 14064:2029 and BioCarbon Standard, a 95% confidence level was established, to ensure compliance, the audit team conducted a strategic analysis of the essential components of the GHG project, which included:

- Project design and limits.
- Additionality criteria.
- Carbon ownership and rights.
- Project conflicts, barriers or difficulties.
- Methodology used and deviations.



- Uncertainty assessment and conservative approach.
- Risk assessment.
- Monitoring procedures, equipment and personnel in charge of monitoring.
- Controls in place to detect and correct any errors or omissions in monitoring parameters.
- *Project communication and grievance mechanism.*
- Stakeholder consultation.
- Compliance with national legislation.
- Criteria and indicators related to co-benefits.
- Environmental and social aspects and no net harm.

After analyzing all the elements gathered during the strategic analysis of the project, it was determined in the FOR 109 - Greenhouse Gas Validation and Verification Audit Plan, that in order to achieve the objectives of the joint validation and verification, a field visit of 2 effective days and 3 days of travel (5 days in total) was necessary to conduct interviews with the project proponents, specifically with the communities of the HUITORA OR WITORA INDIGENOUS RESGUARD and the COROPOYA INDIGENOUS RESGUARD. To develop the sampling plan, the audit team identified in Table 1, the factors necessary to comply with the level of assurance required by the BCR standard

Parameter	Evidence type	Scope	Level of assurance
Area	Cualitative	Property and Carbon Rights - Resolutions and Agreements	100%
Area	Cuantitative	Identification of the baseline and additionality scenario	100%
Toneladas de CO2e	Cuantitative	GHG types, sources, sinks and/or reservoirs	100%
Información	Cualitative	Compliance of the project with the requirements for grouped projects under the BCR STANDARD.	100%
Información	Cualitative	Risks and project permanence	100%
Toneladas de CO2e	Cuantitative	Leakage and mitigation results	100%
Información	Cualitative	Co-benefit evaluation	100%
Información	Cualitative	REDD+ safeguards	100%
Target	Cualitative	Indicators related to the fulfillment of the SDGs (targets and indicators)	100%

Table 1. Factors defined to meet the level of assurance.



Parameter	Evidence type	Scope	Level of assurance
Información	Cualitative	Monitoring plan and/or monitoring report, in accordance with the applied methodology.	100%
Información	Cualitative	Compliance with laws, regulations and other regulatory frameworks	100%

Source: VERSA, 2024

In order to ensure compliance with the criteria described in numeral 2 of this document, the audit team conducted a field visit to interview the communities to assess whether the indigenous communities have been adequately involved in the design and implementation of the GHG project, ensuring their active participation and prior consultation. verify that the territorial rights of the indigenous communities are respected and recognized, ensuring that the project does not interfere with their traditional uses and customs. examine whether the project provides tangible benefits to the communities, such as economic development, capacity building and preservation of local culture. assess whether they agree with the benefit-sharing percentages, ensure that the communities have access to relevant information about the project, including its objectives, impacts and potential benefits. verify whether training and education opportunities have been provided to strengthen the community's capacity to manage the project. Investigate the monitoring mechanisms implemented to assess the project's progress and its impact on the communities and the environment. Identify that the community is aware of potential risks related to project implementation, such as conflicts of interest, illegal deforestation or external pressures on the territory, and verify that there are adequate mechanisms for accountability and transparency in project management, ensuring that communities have a voice in decisions that affect them. Please refer to section 4 of this report for more detailed information on this point.

Additionally, the risks that could occur during the audit process were evaluated and taken into account when defining the sampling plan in its different phases. These risks could lead to errors in the estimation of the carbon calculation, as shown in Table 2.

IHERENT RISKS	PROBABILITY	IMPACT	RISK ASSESSMENT	RISK MANAGEMENT MEASURES
Very large and difficult to access verification areas	HIGH	HIGH	HIGH	The audit team should review 100% of the procedures that the project manager

Table 2. Risk assessment in the audit process.



IHERENT RISKS	PROBABILITY	IMPACT	RISK ASSESSMENT	RISK MANAGEMENT MEASURES
				developed for the calculation of the project's relevant FSRs, the processing of the overall mapping information to arrive at the construction of the project's GDB, and the project's GDB, and the project's FSRs. project's GDB and the methods for quantification of emission reductions or enhancement of removals. Review 100% of land titles and compare with boundaries reported by ANT.
Communication barriers with communities	HIGH	HIGH	BAJO	In the communities the majority of the population does not speak Spanish, therefore, during visits to the communities it is necessary to have translators.
Complex data management systems	LOW	MEDIUM	MEDIUM	100% of the evidence related to the spreadsheets and processes to build the BDM was reviewed, including information from IDEAM on Forest and Non-forest areas.



IHERENT RISKS	PROBABILITY	IMPACT	RISK ASSESSMENT	RISK MANAGEMENT MEASURES
Little participation of the communities where the validation and verification exercise is to be carried out.	HIGH	HIGH	HIGH	Conduct interviews with 100% of the communities present in the project area.
Little involvement of other project participants	HIGH	HIGH	HIGH	Other parties involved in the project should be interviewed in person or virtually.
Control Risk				
Errors in the interpretation and methodology selected by the project manager, such as the use of formulas for calculating project emissions/removals.	HIGH	HIGH	LOW	Examine 100% of the processes on how the criteria defined for validation and verification were developed and incorporated into the project. Any doubt, inconsistency and/or methodological deviation identified by the audit team, should be consulted with the standard, so that it is the one that dictates the guideline to be followed respectively.



IHERENT RISKS	PROBABILITY	IMPACT	RISK ASSESSMENT	RISK MANAGEMENT MEASURES		
Knowledge deficiency of the team responsible for the design and development of the project.	HIGH	HIGH	LOW	VERSA's audit team will ask for the supports that accredit the qualification of the personnel responsible for the development and implementation of the project in accordance with the requirements of ISO 14066, ISO 14065 and IAF MD 6 in its most recent versions.		
Detection Risk.						
Insufficient information to demonstrate ownership of land use rights in the REDD+ project area.	HIGH	HIGH	LOW	The resguardo's constitution resolutions and the agreements signed to expand the area of the two resguardo's that are part of the GEI project will be reviewed.		
Insufficient information to demonstrate contributions to the SDGs.	HIGH	HIGH	HIGH	The SDGs will be reviewed to ensure that they are aligned with the respective targets and indicators associated with the scope of the project.		
Insufficient information to demonstrate that the project complies with the safeguards.	HIGH	HIGH	HIGH	The GHG activities proposed by the GHG project will be reviewed to ensure that they comply with the national interpretation		



IHERENT RISKS	PROBABILITY	IMPACT	RISK ASSESSMENT	RISK MANAGEMENT MEASURES
				of REDD+ safeguards for Colombia.
Risks related to ICT u	ise			
Communication failures such as: power failure, Internet connection failure, unstable Internet connection and telephone signal failure.	LOW	MEDIUM	MEDIUM	Having a mobile data plan with ample coverage will serve as a backup in case of Internet connection failures. In addition, performing a network speed and stability test prior to the audit is crucial. Maintaining an emergency contact list will allow problems to be communicated by other means. Finally, ensuring that all devices are fully charged before starting the audit will help prevent inconveniences.
Lack of competence in the use of ICTs	LOW	HIGH	LOW	Prior to the interviews, it should be agreed with the interviewees which ICT best fits or is most convenient.
Loss of confidentiality, security and data protection	LOW	HIGH	LOW	There is a policy of impartiality and, in this case, the topics covered in the interviews are in the public domain.



IHERENT RISKS	PROBABILITY	IMPACT	RISK ASSESSMENT	RISK MANAGEMENT MEASURES
Loss of connectivity during interviews.	HIGH	HIGH	HIGH	In the event of any incident during remote access, a new appointment will be made to be agreed with the interviewees in order to complete the interview.

Source: VERSA, 2024

### REMOTE EVALUATION

In the development of the audit plan, the VERSA audit team leader coordinated with the technical expert that the ICT selected for the evaluation would be WhatsApp, given its level of accessibility and functionality in remote environments. It was established that the maximum time for each interview would be one hour, which allowed to effectively address the necessary topics without unnecessarily extending each session.

It was also defined that the development company assumed the responsibility of coordinating the calls with the respective stakeholders. This included sending invitations and supervising compliance with schedules. By centralizing the coordination of the interviews, communication between all parties involved was optimized and it was ensured that everyone understood the purpose of each call.

#### 3.2.3 Execution





Abuelo Juan Camilo y Emilio, Diana Rauchwerger, 2023

VERSA's audit team performed the validation and verification of the Huitora Mairena Ichena REDD+ GHG mitigation project, in accordance with FOR 135, Risk Analysis and Evidence Generation Plan, version 4.0, and in line with sections 6.2 (Validation) and 7.2 (Verification) of ISO 14064-3:2019. The joint verification covered a comprehensive assessment of the project, including the following aspects:

- Conformity with spatial boundaries: The correspondence between the boundaries defined by the project and the official boundaries was verified, ensuring the geographical accuracy of the project.
- Methodology applicability: The project was assessed for compliance with the applicability conditions of BCR 0002, Methodological Document REDD+ Projects V4.0.
- Double counting avoidance: A search of other GHG platforms and standards was conducted to ensure that the project does not overlap or is not included in other projects, using the BCR TOOL AVOIDING DOUBLE COUNTING (ADC) V2.0 tool.
- Temporal alignment: The alignment of the project's temporal boundaries (start date, quantification periods, duration and quantification periods for reductions or removals) was verified with BCR Standard V3.4, BCR Standard V3.4, 11.4 and 11.5, and BCR 0002 V4.0, 9.4.
- Ownership and carbon rights: The project participants were identified and the resolutions and agreements of INCORA and ANT that accredit the carbon rights of the Huitora/Witora and Coropoya indigenous reserves were analyzed, in accordance with BCR V3.4, numeral 13.
- Baseline scenario and additionality: The baseline scenario, additionality, GHG types, as well as conservative sources, sinks and reservoirs were identified.
- Mitigation quantification: The implementation of BCR 0002 V4.0 was evaluated to identify mitigation results within the project area and possible leakage, verifying the consistency of the formulas and factors used.
- Risk management and permanence: The identification of risks and the permanence of the project was analyzed through document review and interviews with stakeholders, in accordance with BCR TOOL PERMANENCE AND RISK MANAGEMENT V1.1, BCR Standard V3.4, paragraph 14, and BCR 0002 V4.0, paragraph 14.4.
- Monitoring, Reporting and Verification (MRV): Compliance with the monitoring plan, information gathering activities, quality control management and assignment of responsibilities was evaluated, in accordance with the TOOL BCR MRV 2023.



• Legal compliance and document management: Compliance with environmental legal requirements and the application of procedures to ensure the quality of information and document control were verified.

The validation and verification methodology included documentary review to assess methodological adequacy, applicability of assumptions, data origin and ownership. Thirty findings were identified (detailed in Annex 2), and documents, records and monitoring data were reviewed.

The 30 findings identified by VERSA's audit team were classified into three categories: two clarification requests (CLs) satisfactorily resolved, 28 corrective action requests (CARs) addressed and successfully resolved, and one future action request (FAR) related to prior consultation, pending resolution by the mitigation project managers. The VERSA audit team concludes that the Huitora Mairena Ichena REDD+ Project, proposed by the indigenous communities, complies with the requirements, demonstrating integrity and effectiveness. The resolution of the pending FAR and the complete documentation of corrective actions (Annexes 2 and 3) are crucial to ensure the full validity of the GHG declaration, considering the reduction and monitoring of emissions and the socioeconomic benefits for the Huitora and Coropoya communities.

#### 3.2.3.1 Onsite inspection



Resguardo Huitora, Diana Rauchwerger, 2023

On September 13 and 15, 2023, the interviews were conducted with a presentation by VERSA's audit team, followed by a brief description of the objective of the interviews. The interviews focused on exploring the impact of the project on the daily life of the community, the agreements reached (contracts), the participatory process for the collective construction of project activities, the effectiveness of the strengthening of forest governance, as well as the



frequency and modalities of the accountability processes by the companies MAGUARES ZOMAC SAS and YAUTO SAS. The community's expectations regarding the project and the effectiveness of the communication channels with those responsible for the project were also addressed, especially regarding the handling of complaints and claims, among other relevant aspects.

Table 3 includes the record of the attendees, while Table 6 summarizes the topics discussed during the process of validation and joint verification of the mitigation project conducted by VERSA's audit team.

Table 3. Participants list

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Date and Place	Interviewed
ASAINCA, December 22,	
2023.	
Virtual interview with the mayor of Cartagena del Chaira. December 22,	Edilberto Molina.
2023	
Virtual interview with Caquetá CORPOAMAZONÍA director, December 26,	Luis Fernando Giraldo.
2023.	
Virtual interview with the mayor of Solano. December 26, 2023	Gustavo Gómez de la Rosa

#### 3.2.3.2 Interviews

On September 12, 2023, the audit process corresponding to the field visit phase began with an opening meeting with the participation of the personnel responsible for the project, the companies MAGUARES ZOMAC SAS and YAUTO SAS. In this meeting, the following points were discussed:

- Opening meeting and introduction of the team
- Confirmation of objective and scope
- Introduction VERSA EXPERTOS EN CERTIFICACIÓN S.A.S.
- *General presentation of the process.*
- Presentation of the GHG validation and verification audit plan (FOR-109).
- Explanation of findings (CARs, CLs, FARs).
- Ratification by the audit team of the confidentiality of the information.
- Clarification on possibility of occurrence of additional unexpected processes (i.e. post-registration changes).
- Methods for information and evidence gathering and communication during validation/verification.

Table 4 presents a synthesis of the issues discussed and the responses provided by the two mitigation project proponent communities and other stakeholders. This Table summarizes the main concerns, opinions and proposals of the interviewees, reflecting their perspectives on the project and its potential impact on the region. It also includes key aspects of the communities' participation, expectations and level of knowledge regarding the proposed activities implemented during the verification period under the project.



Parte consultada	Desarrollo de las Entrevistas
Day 1: School interview with the Coropoya community. September 13, 2023 Responsible persons: Diana Rauchwerger and Emilio Montealeare.	The process of signing the mandate contract No. 024, signed in March 2023, between the Witoto de Coropoya indigenous community and the company YAUTO S.A.S. was investigated. Issues related to the purpose of the contract, the obligations of the agent, the obligations of the principal, the costs, the duration of the contract, the terms of termination and the payment of taxes were addressed. In general, the community demonstrated knowledge of the contract and expressed their agreement with the clauses that were the subject of consultation by VERSA.
Day 2: Interview at the maloca with the Hiutora community. September 15, 2023 Responsible persons: Diana Rauchwerger and Emilio Montealegre.	regarding the GHG project were explored. Both communities accurately described the objectives and scope of the project. Their expectations are that it is perceived as an additional source of income, that it helps them to strengthen indigenous governance and to recover forgotten ancestral knowledge. What expectations do they have regarding the implementation of phase 2 of the Vision Amazonia program: The topic of community expectations regarding the implementation of phase 2 of the Vision Amazonia program was addressed. The two communities expressed that they have not received information about the program and its benefits from the authorities responsible for its implementation, and that they are not interested in participating, since they have their own project. How they evaluate and what knowledge they have of the impacts of public policies on the implementation of the activities and the distribution of benefits of the GHG project: The community stated that they are not satisfied with the different guidelines regarding the regulation of markets in the country at the moment, specifically Law 2278 of 2023. This law introduced several reforms related to the carbon market and environmental compensation obligations, establishing that companies will only have to offset 50% of their GHG emissions compared to what was previously required. Their perception and evaluation of the GHG project activities was investigated, as well as their participation in the development of these activities implemented in their territories during the monitoring period. In general, the two communities are aware of the project activities and were able to demonstrate that they all have a role and responsibility in their implementation. How they evaluate their participation in decision-making related to the GHG project. The communities stated that the project activities arose from the participation of all members of the two communities. They also mentioned that the developers and that have always listened to

Table 4	Description	of the schedule	and the topics	covered by	VERSA's Audit Team
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Parte consultada	Desarrollo de las Entrevistas
	them, so far, they have been able to work hand in hand without setbacks. How they evaluate the empowerment process and the participation of women in the community in general. The women from both communities interviewed stated that the project activities have strengthened their communication channels, which makes them feel more empowered. However, they clarified that they have always felt that they play a crucial role in decision making, since a large part of the daily responsibilities fall on them. They inquired about how the process of prior consultation with the Ministry of the Interior is being carried out. They stated that they did not consider prior consultation necessary to ask about the relevance of a project that comes directly from the community. They explained that, from their perspective, since they are self-managed initiatives that have arisen internally, they already have the support and validation of those who have been part of the community since their conception. However, they recognize the importance of incorporating a prior consultation process to ensure that all voices are heard and transparency is guaranteed. This process not only strengthens the legitimacy of the project, but also promotes an inclusive environment where each member can contribute and feel an integral part of the decisions made. Who are the main responsible parties for deforestation, and how do they evaluate the impacts of activities aimed at mitigating and avoiding deforestation. Regarding those responsible for deforestation, the community recognizes their responsibility along with those of neighboring communities. To avoid the impacts of their activities aimed at mitigating and preventing deforestation, they carry out regular monitoring of the state of the forest. These processes allow them to adjust their practices and ensure that they are contributing positively to the conservation of forest resources and the long-term sustainability of their agricultural and hunting activities. Geographic identification of the presence
	What crops are grown in the communities, who is responsible for their care and whether there have been significant crop losses due to extreme weather events, pests and diseases. They stated that the main limitation is low soil productivity, which restricts crops to sweet and bitter cassava, pineapple, Copoazú, plantain and Açaí. The conucos are



Parte consultada	Desarrollo de las Entrevistas
Virtual interview with the president of ASAINCA, December 22, 2023. Responsible persons: Diana Rauchwerger and Emilio Montealegre. Virtual interview with the mayor of Cartagena del Chaira. December 22, 2023. Responsible parties: Diana Rauchwerger and Emilio	The meeting was held virtually with the different officials of each of the entities agreed with the project managers. The interviews were conducted in accordance with the guidelines established by VERSA in PRO-114 Validations and Remote Verifications. Four officials were interviewed with the purpose of consulting on several aspects: How they learned about the Marena Ichena-Nag+Ma Enoye Raufe REDD+ Project. How has their relationship been with the companies responsible for developing the project MAGUARES ZOMAC SAS and YAUTO SAS. What do they know about the REDD+ Marena Ichena-Nag+Ma Enoye Raufe project. How are the communication channels with those responsible for the GEI project. If they have received complaints about the GEI project. What information they have received from the project manager. What requests have they received from the companies MAGUARES
Montealegre. Virtual interview with Caquetá CORPOAMAZONÍA director. December 26, 2023.	ZOMAC SAS and YAUTO SAS. Have they tried to generate agreements of any kind to carry out joint activities. Commitments to the mitigation project have been generated so far and if so, the companies MAGUARES ZOMAC SAS and YAUTO SAS are respecting them. The interviewees indicated that they learned about the Marena Ichena- Nag+Ma Enoye Raufe REDD+ project through meetings and letters of introduction to the project. So far, they have maintained a dialogue relationship with the responsible companies, MAGUARES ZOMAC SAS and YAUTO SAS. They are aware that the project seeks to promote forest conservation and sustainable development in the region. However, they have not received requests to participate in activities nor
Virtual interview with the mayor of Solano. December 26, 2023. Responsible parties: Diana Rauchwerger and Emilio Montealegre.	have they tried to establish collaboration agreements to carry out joint projects. So far, no commitments have been made with the mitigation project and they are not aware of any complaints or claims in their offices regarding the project, and the complaints and/or petitions that the mayors interviewed have are related to the expansion of the resguardos' territory. The CORPOAMAZONÍA official did not report any complaints related to the project.



#### 3.2.3.3 Findings

During the validation and verification of the GHG Project, the lead auditor implemented the procedures defined in the audit plan to identify areas requiring correction, improvement or clarification. A total of 30 findings were identified on the FOR 101 form, which resulted in requests for clarification and non-conformities in areas such as spatial boundaries, GHG emission reductions, additionality, uncertainty and co-benefits. The findings detected are compiled in the FOR 101 form, where the project managers provided responses and additional relevant evidence to support their opinions (Annex 3).

The main objective of the process was to identify deviations from the criteria defined for the mitigation project audit. To this end, parameters included in the PD and RM were evaluated, focusing on the use of equations, parameters and key data that ensure the alignment of the mitigation project with the established criteria. This evaluation covered the baseline scenario, additionality, stratification and monitoring plans, ensuring the quality of the information.

In addition, a detailed environmental and social assessment was carried out and stakeholders were consulted to ensure transparency and legal compliance. As mentioned above, a total of 30 findings were identified and categorized as follows:

- Clarification requests (CLs): Two clarification requests were generated during the audit process, which were adequately resolved by the project owner (findings 19 and 20). The first request was related to the lack of clarity in the definition of leakage areas and the project area. In the second clarification they were not clear how the geoprocessing procedures were performed and the data sources used, as well as the compliance with the criterion defined in Article 40 of Resolution 1447 of 2018. "The maximum GHG mitigation potential subject to national accounting of a REDD+ Project shall be calculated from the methodological reconstruction of the NREF assessed by the UNFCCC applicable to the Project area". The findings were closed when the Project Proponent provided sufficient information to demonstrate compliance with the BCR requirements and the methodology procedure.
- Corrective actions request (CARs): In total, 28 corrective action requests were recorded during the joint validation and verification process. Annex 2 of this report contains complete information related to the evaluation process and the necessary inputs for its closure. The main non-compliances with the requirements of the criteria described in numeral 2 of this document included errors in the use of the most recent versions of the standard, deficiencies in the definitions of the spatial boundaries, the establishment of the quantification period. As well, the conditions of applicability of the methodology, double counting, uncertainty, errors in the alignment strategies with the regulatory requirements, as well as in the safeguards and their contributions to the SDGs. The corrective action requests were closed once the project proponent made the necessary adjustments to comply with the applicable requirements.



In each round of responses, the findings and supporting documents were evaluated to ensure compliance with the requirements of the standard and methodology. The audit team determined that the Project Document (PD), Monitoring Report (MR) and spreadsheets accurately and adequately describe the project and its climate and social benefits. In addition, the project proponent demonstrated how GHG emissions are reduced and monitored.

• Forward action request (FARs): FARs, are related to requests or actions that the mitigation project will need to implement additionally to fully meet a criterion. These actions are intended to address deficiencies identified during the validation and verification process, and may include methodology improvements, process optimization, or adjustments to monitoring and reporting.

During the audit process a FAR was identified (finding 20), related to the noncompliance with Law 2294 National Development Plan, Article 230 paragraph 2, where it cites:

**PARÁGRAFO 2°.** Los titulares de las iniciativas de mitigación de gases de efecto invernadero deberán cumplir lo previsto en la normativa en materia ambiental, social y económica y, para el caso de las iniciativas de mitigación de aases de efecto invernadero del sector Agricultura, Silvicultura y Otros Usos del Suelo -AFOLU, cumplir las salvaguardas sociales y ambientales definidas por la Convención Marco de las Naciones Unidas para el Cambio Climático -CMNUCC, y adoptadas por el país a través de su Interpretación Nacional de Salvaguardas Sociales y Ambientales, incluida la consulta previa libre e informada de ser procedente, cuando el proyecto verse sobre áreas con presencia de comunidades indígenas, comunidades negras, afrocolombianas, raizales y palenqueras, y las demás herramientas, condiciones, criterios y requisitos que sean definidos en el marco del Sistema Nacional de Salvaguardas. Todas las iniciativas de mitigación dentro de su sistema de Monitoreo, Reporte y Verificación deberán monitorear, reportar y verificar la implementación de la normativa en materia ambiental, social y económica, y de ser aplicable, la implementación de las salvaguardas sociales y ambientales, durante todas las fases, lo cual será objeto de evaluación de la conformidad. El Gobierno nacional reglamentará la materia.

Prior consultation is a fundamental right of ethnic groups that allows them to participate in decision-making on projects, works or measures that may affect their territories and ways of life. This process seeks to protect their cultural, social and economic integrity, and is a mandatory mechanism that must be carried out prior to the implementation of any project, administrative or legislative measure that may directly impact these communities.

On April 23, 2024 and April 25, 2024, a request for a Determination of Propriety and Timeliness of Prior Consultation for Projects - REDD+ Marena Ichena-Nag+Ma Enoye Raufe Project was filed with the Directorate of the National Prior Consultation Authority, and to date no response has been received from this entity.



In this context, it is important that for future verifications, the auditors evaluate the mechanisms and activities that those responsible for the project must implement to ensure respect for the rights of the two communities involved in the mitigation project, in the event that the Directorate of the National Authority for Prior Consultation determines that the consultation is appropriate. Otherwise, the finding should be considered as satisfactorily resolved.

## 3.3 Audit team

*Table 5. Personnel assigned by VERSA to carry out the validation/verification of the GHG Project.* 

Full name	Role(s) or responsibility(ies)
Diana Rauchwerger Londoño*	Lead auditor
Type of activity(ies) developed*	In accordance with ISO 14066 and ISO 14065 in its latest version, as well as the procedures established by VERSA to carry out the validation/verification process, the lead auditor's activities included: development of the strategic plan, risk assessment, design of evidence gathering activities, design and implementation of the validation/verification plan, field visits. In addition, conduct of the audit according to the validation/verification plan, evaluation of changes in GHG declarations and drafting of a validation and joint verification report.
Profile	Agronomist engineer specialized in environment and local development, with outstanding knowledge in Conservation and Use of Biodiversity. With more than 8 years of professional experience, during which she has been dedicated to auditing, formulation, evaluation and auditing of environmental projects. Throughout his career, he has played a role in teams that conceive and implement sustainable strategies in various sectors, including OIL&GAS, mining, electric energy and road development, always with a focus on finding solutions that harmonize economic progress with environmental preservation. For the past 5 years, he has been working as a technical expert in the AFOLU sector (Agriculture, Forestry and Other Land Uses) at the National Accreditation Body of Colombia (ONAC). For the last two years, she has been participating in the role of Lead Auditor in the company VERSA Experts in Certification, where she has participated as Lead Auditor in more than 10 greenhouse gas (GHG) mitigation projects.
Full name	Role(s) or responsibility(ies)


Emilio Montealegre Villanueva *	Technical expert
Type of activity(ies) developed*	In accordance with ISO 14066 and ISO 14065, the technical expert's activities included providing technical support to the audit team in understanding conformity assessment issues. He evaluated and analyzed technical and scientific information related to assessment methods and environmental management practices, contributed to the development of the audit plan by providing expertise in defining the scope and appropriate criteria, and provided on-site advice on technical and regulatory issues that arose during the audit. He also participated in the review of findings, ensuring that technical aspects were considered in the conclusions, he assisted in the development of reports by providing technical content to support the findings, and kept up to date on technical and regulatory issues related to environmental management and auditing.
* Profile	Joaquin Emilio Montealegre Villanueva, Forest Engineer, Specialist in Renewable Natural Resources Management, with experience in coordination, execution and environmental monitoring. Obtained migration from Forestry Engineer in 1990, worked for the company Maderas de Urabá S.A. – Maduraba, based in Urabá Chocoano in forestry inventories, later experience in environmental consultancy until 2003. Senior Coordinator in Environment, Industrial Security and Communities in the oil & gas industry, for exploration and development projects in oil fields in the departments of Putumayo, Casanare and Meta. Design and execution of compensation plans and environmental investments for the period from 2003 to 2013. Subsequently, since the year 2014 as biotical reviewer at the Autoridad Nacional de Licencias Ambientales – ANLA del Ministerio de Medio Ambiente and during the years 2019 and 2020, as technical leader and as Revisor Biótica at the Subdirectorate of Evaluación de Licencias Ambientales SELA de ANLA for the Hydrocarbons Group. During the second semester of 2023, leader of technical aspects in a pilot group for Environmental Reports Atención created in the ANLA Environmental Licensing Follow-up Subdirectorate. Forestry expert in the certification processes for access to Carbon
	Forestry expert in the certification processes for access to Carbon Bonuses for REDD+ projects with the VERSA certification company, in:



	<ul> <li>La cuenca del río Caquetá, Huitora and Coropoya indigenous communities, Municipality of Solano, Department of Caquetá, Colombian Amazon;</li> <li>With the indigenous and Afro communities of Alto Baudó, municipalities of Quibdó, Istmina and Baudó in the Department of Choco, Colombia,</li> <li>AWIA TUPARRO +9 REDD+ Project, in the Regions Amazonia and Orinoquia, departments of Casanare, Guainía and Vichada, Colombia.</li> </ul>
Full name	Role(s) or responsibility(ies)
Technical revisor	Technical revisor
Type of activity(ies) developed*	The independent technical reviewer carried out a series of activities during the validation and joint verification process before issuing his opinion. He assessed the competencies of the audit team and analyzed the design and development of the audit plan prepared by the lead auditor, ensuring that it included the risk assessment and adequately covered the objective, scope and level of assurance. In addition, he verified whether the client had resolved the validation and verification findings, and checked that the evidence collected supported the opinions in the report. He also confirmed that the lead auditor's decisions were evidence- based and ensured that the GHG statement met the established criteria.
* Profile	<ul> <li>Beatriz Helena Villanueva</li> <li>Forest Engineer, with knowledge and experience in the development of REDD+, CDM projects, in the improvement of mathematical and spatial models of deforestation, with extensive knowledge in the development of calculations and analysis of emissions of carbon through the implementation of guides IPCC 2000, 2003 and 2006 for inventories of greenhouse gases, analysis of land use change and evaluation of carbon content for the different changes in coverage, implementation</li> <li>of REDD+ projects with verra 003, 007, 009, 0015, 0037 methodology, 0042 and their respective modules. With international academic recognition for his research contributions on the trapeze Amazonian.</li> <li>Leadership capacity and disposition for interdisciplinary work and commitment to activities that promote sustainable development. Ability to handle computer packages statisticians as meets Minitab and Infostat, and of interpretation of images satellite, radar and aerial photography forspatial analysis and production cartographic.</li> </ul>



	She participated as an auditor under monitoring of the mixed plantation project of native and non-native species in Paraguay-I is part of the AFOLU sector
Full name	Role(s) or responsibility(ies)
Camilo Montaña*	Issuance of verification and validation opinion
Type of activity(ies) developed*	Responsible for issuing an independent third-party opinion.
* Profile	Camilo Andrés Montaña Salamanca Mechanical engineer and project manager with more than 12 years of experience in evaluating compliance and following technical standards. Head of the technical regulations group of the Superintendency of Industry and Commerce. He has carried out courses for leading formulators for the validation and verification of winter greenhouse gas mitigation (GEI) projects provided by Asocarbono-Asocec. He currently works as General Director of Versa Expertos en Certificación SAS.

\*The competence of the VERSA team is related to the Annex 1.

VERSA experts in certification SAS is a legally incorporated company that specializes in conformity assessment. The company's sources of financing come exclusively from conformity assessment activities and, when necessary, from credits granted by financial entities. It is important to note that VERSA does not offer consulting or advisory services.

The services offered by the company guarantee security and support to customers and other interested parties, ensuring that products and services comply with the requirements established in the applicable regulations and / or reference. This guarantee is backed by the accreditation that allows VERSA to act as a Validation and Verification Body (OVV) under the ISO/IEC 17029:2019 standard, issued by the National Accreditation Body of Colombia (ONAC).

This accreditation applies to the scheme of Validation and Verification of Greenhouse Gas (GHG) Projects in accordance with ISO 14065:2020, IAF MD 6:2023, ISO 14064-2:2019 and ISO 14064-3:2019, specifically for the afforestation and reforestation sector. For more information, please refer to the following link: https://onac.org.co/certificados/23-OVV-005.pdf.

The competence of the VERSA Validation and Verification team selected to carry out the audit process of the REDD+ Marena Ichena-Nag+Ma Enoye Raufe Project, complies with the competence requirements defined in the ISO 14065:2020, IAF MD6:2023, ISO 14066:2023



standards and in the GHG Project Validation and Verification Manual, V2.4, paragraphs 8.2.1 and 8.2. therefore:

- Knowledge of the BCR STANDARD including eligibility requirements, applicable legal, validation and verification guidelines, as well as the scope of GHG emissions or removals to be reported. Knowledge of project types, including sectors and technology areas, applicable methodologies and emission reductions or removals;
- Has technical knowledge and experience on GHGs, global warming potentials, activity data and emission factors, application of materiality of errors and material discrepancy, as well as GHG sources and pools in the relevant sector and techniques and procedures to ensure data quality;
- Has knowledge and experience on data and information auditing including: data and information audit methodologies, risk assessment methodologies, data and information sampling techniques and GHG data and information control systems.

In accordance with the above, VERSA has a legally binding agreement (FOR-108 Service Assignment) that aims to ensure impartiality during the provision of the audit service. Through this agreement, each member of the audit team undertakes to follow a series of guidelines and commitments that promote objectivity and transparency in all its activities. The main obligations of the team include:

- Comply with VERSA's processes and instructions: This involves adhering to the policies and procedures established by the company, including those specifically related to fairness and confidentiality.
- Declare any previous or present association: The audit team undertakes to report any relationship, whether personal or professional, which could affect their objectivity. This includes disclosure of any type of relationship with the OVV client, such as family or employment ties, which could create a perception of bias.
- Disclose conflict of interest situations: ensures that auditors are required to report any circumstances they may be aware of that present a threat, whether real or perceived, of conflict of interest, both internal and external.

This agreement establishes a framework of trust and professionalism that strengthens the credibility of the audit process. The following link is available where the Quality Policy is presented in detail, as well as the management of impartiality: <u>https://equipoversa.com/politica-calidad-</u>

imparcialidad/#:~:text=POL%C3%8DTICA%20GESTION%20DE%20IMPARCIALIDA D&text=Todo%20el%20personal%20de%20VERSA,que%20pueda%20comprometer%2 ola%20imparcialidad .

# 4 Validation findings

During the audit of the REDD+ Marena Ichena-Nag+Ma Enoye Raufe Project, the VERSA audit team, as mentioned above, identified certain aspects that the proponent of the GHG



*Project solved in its entirety in 3 ROUNDS of response by the auditor and its description is below:* 

The VERSA team identified 28 Corrective Action Requests (CAR), related to non-compliance with the requirements of the criteria described in numeral 2 of this document. The CARs identified are derived from:

- Material misstatement: material errors affecting the decision of the intended user of the GHG inventory or project (ISO 14064-3:2019).
- Situations that influenced the ability of the project or inventory to achieve actual, measurable and verifiable GHG emissions quantification, reduction and/or removal.
- Any situations of risk that GHG emissions, reductions and/or removals could not be monitored and/or calculated.
- Two clarification requests (CL) were also identified, which were fully resolved thanks to the answers provided by the project managers. These responses were comprehensive and duly supported with evidence to address the CLs raised. The pertinent adjustments were included in both the PD and the RM, as well as in the corresponding evidence and annexes.
- Finally, a FAR was identified, related to the mechanisms and activities that those responsible for the mitigation project must implement to ensure respect for the rights of the two communities involved in the mitigation project, in the event that the Directorate of the National Prior Consultation Authority determines that the consultation is appropriate.

The document containing the requirements of the corrective actions identified by the VERSA audit team, as well as the responses by the project manager, can be found in more detail in Annex 3 of this document.

The process carried out during the three rounds conducted by the audit team included the review of the action plans proposed by those responsible for the mitigation project, which is reflected in the PD, as well as in the evidence supporting compliance with the criteria described in paragraph 2 of this document and in the RM.

In accordance with the above, it was necessary to verify the ex ante calculations of deforestation and degradation. The applicability of the BCR002 methodology was confirmed to ensure its appropriate use, and compliance with the uncertainty described in the PD and RM was validated. In addition, the baseline scenario, assumptions and steps to determine additionality were evaluated. Stakeholder consultation was also confirmed, environmental and social aspects were assessed, and the project holder included the contribution to the SDGs and compliance with the national interpretation of safeguards for REDD+ projects. Finally, compliance with the seven tools of the BioCarbon Standard was assessed.



*4.1* Project description



Resguardo Huitora. Diana Rauchwerger, 2024

The "Huitora Mairena Ichena REDD+ Project" is located in the tropical rainforest of Caquetá, Colombia, which covers approximately hectares, where more than 98% of the cover corresponds to forest. Its objective is to reduce 24,948,822 tCO2e, estimated for the quantification period (20 years, from January 1, 2018 to December 31, 2037), as well as the conservation of biodiversity and indigenous culture. These reductions will be tradable in the voluntary or regulated market, and their benefits will contribute to the sustainable development and cultural preservation of the communities.

Against a backdrop of high deforestation, largely driven by extensive cattle ranching and illegal activities, the project seeks to mitigate climate change through forest conservation and restoration. This is done by interconnecting the environmental, economic and cultural well-being of the indigenous communities of the Huitora and Coropoya Resguardos, located in the departments of Caquetá and Putumayo, in order to reduce deforestation and degradation of the Amazonian forests.

The mitigation project includes the creation of social infrastructure, sustainable economic diversification and strengthening of territorial governance, thus improving the quality of life and autonomy of indigenous communities. For the crediting period from 2018 to 2037, a



reduction of 1,247,441 tCO2e per year is expected, focusing on avoided deforestation and strengthening the resilience of these communities to climate change.



*Figure 2. Map of the Marena Ichena - Nag+ma Enoje Rafue REDD+ project location.* 

Source: MAGUARES ZOMAC SAS y YAUTO SA, 2024

The project area includes two indigenous reserves: Huitoto de Coropoya and Huitora, which are described in Table 6. The eligible project area corresponds to 157,321.83 hectares.

Table 6. Indigenous reserves that integrate the project area.

Name of the Indigenous Reservation	Coordinates (E)	Coordinates (N)	Area in ha
Huitoto de Coropoya	4.792.581,58E	1.608.168,88N	28.496,9
Huitora	4.822.844,59E	1.593.539,36N	131.320,9

Source: MAGUARES ZOMAC SAS y YAUTO SA, 2024



Thus, the audit process comprised a thorough review of compliance with the criteria defined for the mitigation project, applicable legal regulations, the methodologies used to calculate emission reductions and the effectiveness of the methods defined by the project owner to ensure adherence to the principles governing the audit process.

In this context, the audit process comprised a comprehensive review of compliance with the criteria established for the project, as well as the applicable legal regulations, the methodologies used to calculate emission reductions and the effectiveness of the methods defined by the project owners to ensure adherence to the principles governing the audit process described in ISO 14064-3: 2029.

During the validation phase, the audit activities were based on the search for objective evidence and on ensuring that the project design was in accordance with the BioCarbon Standard requirements. In order to meet this objective, the assumptions or statements contained in the PD were analyzed for completeness, conservatism and accuracy. Also, the compliance of the selected methodology with the BCR Standard and applicability conditions, as well as the tools issued by the BioCarbon Standard were verified.

The following areas were reviewed according to the record of the validation process:

- Project design: it was corroborated that the project was clearly delineated and that the objectives and activities were in line with the BCR criteria.
- Emission calculation methodology: The applicability of the selected methodology was assessed in relation to the type of project and site-specific conditions.
- Baseline: An analysis of the accuracy and reliability of the data used to establish the emissions baseline was conducted.
- Monitoring, Reporting and Verification (MRV): The MRV plan was reviewed to ensure that it was adequate to measure and report on emission reductions.

In the verification phase, VERSA's audit team evaluated and contrasted evidence that the proposed project activities resulted in greenhouse gas (GHG) emission reductions. The following areas were reviewed according to the record of the verification process:

- Project implementation: Project activities were verified to have been implemented in accordance with the approved design.
- Calculation of emission reductions: The accuracy and reliability of the calculation of reported emission reductions was assessed.
- Monitoring and Reporting: The accuracy and completeness of the information submitted on project monitoring was verified.

In accordance with the above, once the audit process was completed, it is possible to establish that the mitigation project shows an effective alignment with the objective of implementing various activities, grouped in four clusters, which address specific aspects:



- Self-governance: The REDD+ project is registered in the name of the indigenous peoples, underscoring the importance of establishing governance in the resguardos to ensure their long-term sustainability. Community organization is key, as it allows them to develop their own ideas and desires in their territory. The strategy focuses on strengthening self-government, which is fundamental to lead community processes, promoting governance based on ancestral culture and knowledge to establish external relations. This approach fosters autonomy, genuine decision-making and territorial control, in addition to interconnecting different work sectors and harmonizing projects. The activities support practices that allow communities to inhabit their territory according to their traditions, reinforcing their autonomy and favoring environmental conservation, which, in turn, contributes to sustainable territorial management, avoiding deforestation and reducing greenhouse gas emissions.
- The Social Investment Strategy: aims to improve the living conditions of the communities in the two reserves, addressing their needs and priorities. Given the limited state presence, short, medium and long term actions will be proposed to facilitate sustainable development to meet basic needs such as infrastructure and health. The participation of indigenous peoples in project management will be encouraged, allowing them to learn about administration and financing. Activities will be adapted to the social and cultural context of the communities, promoting a respectful relationship with the territory and prioritizing its conservation to preserve the culture and avoid deforestation.
- The monitoring program aims to protect the forests and biodiversity of the project • area through monitoring, surveillance and territorial control activities. This is crucial for the continuity of the project and to strengthen the environmental management practices of the communities, which have preserved the forest throughout its history. The communities should develop a monitoring model based on previous experiences and skills acquired in collaboration with environmental institutions. The project should also be integrated into the Resquardos' Environmental Management Plans, defining actions to care for the forest and meet *REDD*+ project parameters, avoiding deforestation and degradation caused by internal and external factors. The aim is to strengthen ancestral knowledge about the management of the territory and the relationship with the environment, maintaining a balance according to the law of origin. In addition, the project will promote the characterization and conservation of biodiversity, generating strategies to recover essential traditional practices to avoid deforestation and ecosystem degradation.
- The Productive Projects program seeks to invest in and support initiatives that generate economic resources for families and the community, based on the productive practices of indigenous peoples and the Murui cosmogony, which prioritizes abundance over accumulation. By aligning with the principle of Good Living, projects are promoted that improve the quality of life and strengthen local culture, while at the same time caring for the forest. These initiatives should be adapted to the social, cultural and economic dynamics of the territory, energizing



the local economy and promoting environmental conservation, while avoiding activities that contribute to deforestation and degradation.

Through these strategies, the project not only focuses on mitigating the environmental impact of these practices, but also promotes the conservation of forest ecosystems, the sustainable management of natural resources and the increase of available forest reserves. These efforts contribute to the protection of biodiversity, improve air and water quality, and favor the sustainable development of local communities by encouraging practices that respect and preserve the natural environment. Each cliff addresses specific aspects:

Based on the above, it is possible to conclude that the mitigation project has activities grouped into four cliffs, designed to reduce emissions generated by deforestation and forest degradation. These clusters range from governance and social investment to monitoring and productive projects, each addressing key aspects of sustainable management of the environment. Together, these efforts not only mitigate environmental impacts, but also contribute to ecosystem conservation, improve air and water quality, and foster the sustainable development of local communities.

#### *4.2 Project type and eligibility*

The "REDD+ Marena Ichena-Nag+Ma Enoye Raufe" project is part of the AFOLU sector (Agriculture, Forestry and Other Land Use) and adopts a Reducing Emissions from Deforestation and Degradation (REDD+) approach, with an area of 159,817 hectares, its main objective is to reduce carbon emissions, encourage conservation and promote sustainable development, especially in developing countries, through economic incentives and the active participation of local communities.

In the first monitoring period of January 2018 to 31 December 2022 it reports a removal of 20,929,563 tCO2e tCO2. To ensure the long-term permanence and effectiveness of the project, 20% of these removals were designated as a reserve. This reserve, known as a buffer, acts as a safeguard to ensure that the greenhouse gas emission reductions achieved by the project are sustainable and enduring over time.

This project contributes to climate change mitigation by reducing GHG emissions and generates positive socioeconomic impacts. The implementation of "good living" activities reduces pressure on natural resources by promoting sustainable practices and economic alternatives that value the environment. The four cliffs seek to raise awareness of the importance of conserving ecosystems and promoting the responsible use of resources, alleviating the overexploitation of forests and other resources. It also seeks to empower communities by providing them with tools and knowledge to manage their territories in a sustainable manner. Thus, it is possible to establish that this REDD+ project favors the capacity of the two communities that inhabit the territory to live in harmony with nature, ensuring the preservation of their ecological and cultural heritage for future generations.

*Table 7. Project type and eligibility* 



Eligibility criteria	Evaluation by validation/verification body
Scope of the BCR Standard	AFOLU
Project type	REDD+ Activities
Project activity(es)	Grouped REDD+
Project scale (if applicable)	N.A.

## 4.3 Grouped project (if applicable)

According to what is described in the PD numeral 13. Grouped Projects, the REDD+ Marena Ichena - Nag+ma Enoye Rafue project corresponds to a grouped project, which allows the addition of new areas after validation according to the BCR Standard, version 3.4, without requiring the re-validation of the entire project description. For this validation, only the Huitora and Coropoya indigenous reserves were included, which have full autonomy in their implementation activities. The expansion area proposed by those responsible for the mitigation project includes other resguardos of the Murui community as can be seen in Table 8.



T 11	0	<i>C</i> ,	1, 1	
Table	ð.	Contemp	latea	areas.

Indigenous reservation	Resolution	Date	Granted
Huitoto De Jirijiri	Resolution N° 62	19/08/1987	4960
Aguas Negras	Resolution N° 52	17/10/1995	17645
Huitoto (El Quince)	Resolution N° 97	27/07/1982	1256,649
La Primavera Etnia Huitoto	Agreement N° 172	22/07/2021	12833,43772

Source: MAGUARES ZOMAC SAS y YAUTO SA, 2024

As mentioned above, several of the territories covered correspond to resguardos of the Murui ethnic group, these are considered potential areas for expansion, and must meet specific criteria defined by the project in order to be included. These criteria include their identification during the validation process, compliance with the most recent versions of the BCR standard and the methodological document on emissions reductions, as well as the implementation of deforestation prevention activities and the demonstration of consistency in the reference scenario.

Following the desk review, in general, the approach to the criteria defined for the inclusion of new territories ensures that the REDD+ project expansion meets rigorous standards and validates emission reduction claims, thus ensuring that the new areas are aligned with the established requirements.

## 4.4 Other GHG program

To corroborate that the mitigation project was not in other registries, the audit team and the mitigation project in the PD and in the RM chapter made inquiries in other standards and programs, with the objective of ensuring that the project was not registered in other GHG standards or programs:



- ART:



*There is a GHG Program registered, however it is not listed as active on the platform. - VERRA:* 



Under the VERRA program, there are 40 AFOLU REDD+ sector projects in Colombia. No mitigation projects were found registered in the project area in question.

#### -CERCARBONO:

# Anti-traslapes





Through the CERCARBONO overlap tool, a detailed analysis was carried out in order to identify mitigation projects that could be registered in the project area. However, the results obtained indicated that no overlaps were found in the mitigation project areas. This suggests that there are no projects registered in the project area and other projects registered in the CERCARBONO database.

#### -Plan VIVO:

S&P Global					
Registry - Public View					
	Clear Search: colombia	Plan Vivo			\$ All Units \$
Account Holders Projects I	ssuances / Listings Holdings	Retired Credits	API Retired Credits	Assigned Credit	s Cancelled Units
Retirement Date Vintage Project	Account	Beneficial Owner	Standard Project Type	Retirement N Quantity	Measurement Type Details
Retirement of a unit: The permanent removal of	a credit from circulation in the registry system				
		Page 1/1			
Modern Slavery Act Statement   Privacy   Terms of Us © 2024 S&P Global. All rights reserved. Reproduction in	se   Disclaimer whole or part without permission is prohibited.				S&P Global

-BioCarbon Standard:



In BioCarbon Standard, there are 22 projects registered in AFOLU REDD+ sector of type Reduced emissions from deforestation & degradation in Colombia. No mitigation projects were found registered in the project area in question. Nearby projects identified are:

- 1. Putumayo REDD+, ID BCR-CO-665-14-001
- 2. Our Air of Life Project "Kai KOMUYA JAG+Y+" REDD+ Puerto Zábalo and Los Monos, ID BCR-CO-259-14-004, ID BCR-CO-259-14-003
- 3. Aire de Vida "FIIVO JAAGAVA KOMUYA JAG+Y+" Monochoa REDD+, ID BCR-CO-259-14-004



4. CRIMA Predio Putumayo y Andoque de Aduche REDD+ Projec, ID BCR-CO-259-14-005

Based on the above, it can be concluded that no overlaps with other initiatives were identified.

-ColCX:



Under the ColCX program, there are 4 AFOLU REDD+ sector projects in the Amazon. No mitigation projects were found to be registered in the project area in question. The results obtained indicated that no overlaps were found in the mitigation project areas. This



suggests that there is no overlap between the project area and other projects registered in the ColCX database.

## VISIÓN AMAZONÍA PROGRAM

Within the registry review, the GHG program Amazon Vision is included, which is located throughout the Amazon biome. However, there is no registration overlap, as the Vision Amazon REM Program received payments for emission reductions between 2013 and 2017, while the REDD+ Marena Ichena - Nag+ma Enoje Rafue project has a crediting period that spans from 2018 to 2037.

It is confirmed that no evidence was found to suggest that the mitigation project is enrolled in another GHG mitigation program or standard. During the assessment, the conditions established in section 24 of the BRC Standard were analyzed, and it was determined that the project is unique and has no overlaps with other programs in the AFOLU sector.

During the interviews conducted with the development team, it was stated that the project chose to register under the BRC Standard due to its comprehensive approach and its alignment with the objectives of sustainability and environmental conservation. In addition to the above, no records of rejection by other greenhouse gas programs of this project were found, which reinforces the validity and viability of the project in the current context. In conclusion, it is considered that the project complies with the established requirements and does not present conflicts with other greenhouse gas mitigation standards or programs.

## 4.5 Quantification of GHG emission reductions and removals

The design of the activities to carry out the verification and validation of the project was carried out following the requirements and guidelines established in the methodological documents of the AFOLU sector of the BCR program, specifically in the methodological document BCR0002 V4.0 "Quantification of GHG Removals".

Project activities designed to reduce GHG emissions while allowing for biodiversity conservation and meeting the current and future needs of the communities living in the GHG Project area are detailed below.

Section 3 of the Project Document (PD) includes a comprehensive and documented description of the methodological conditions for calculating the project's emission reductions in accordance with the activities contemplated. For this, the project manager relied on the selected methodology, which describes each of the conditions, parameters, assumptions and methodological development around the territory that is part of the project. The audit team reviewed 100% of the information contained in this section, and it considers it credible and sufficient in the context of formulation and quantification of ex ante reductions.



#### 4.5.1 Start date and quantification period

According to the evidence provided by those responsible for the "Marena Ichena-Nag+Ma Enoye Raufe REDD+ Project" and the interviews conducted with those involved, the start date is December 1, 2018. The signature between the company Yauto with the Indigenous reservation Huitora and the Indigenous reservation Coropoya supports this start date of project activities, where it is recognized that activities have been carried out to avoid deforestation and degradation in the territory for many years. These early actions have been implemented through community instruments, such as the Integral Life Plan of the Uitoto People of the Department of Caquetá and the Territorial Management Plan of the Indigenous reservation Coropoya.

It is important to note that the emission reductions generated by the project activities are not attributable to legally required actions, since the deforested hectares in the Amazon region are mainly concentrated in the Forest Reserve Zone of Law 2.

## 4.5.2 Application of the selected methodology and tools

#### 4.5.2.1 Title and Reference

The validation and joint verification process conducted by the VERSA audit team for the "REDD+ Marena Ichena-Nag+Ma Enoye Raufe" Project consisted of a comprehensive assessment of historical data and an on-site verification visit. The objectives of this process were as follows:

- Provide an independent third party opinion on the evaluation of activities, methods and procedures outlined in the Project Document Format (PD) and Monitoring Report (MR).
- Determine project compliance with the verification principles and criteria established by the relevant regulations, the BCR STANDARD. Version 3.4. June 28, 2024, and the methodology QUANTIFICATION OF GHG EMISSION AND REDUCTIONS REDD+ PROJECTS BRC 0002, version 4.0. May 27, 2024.
- Verify the material accuracy of greenhouse gas emission reductions reported for the first monitoring period.

The Project Description contains complete information on project activities, project start date, project crediting period, project scale, project location, project boundaries, baseline scenario, additionality and monitoring. The Project Description was designed to conform to the BCR STANDARD. Version 3.4. June 28, 2024, and the QUANTIFICATION OF GHG EMISSION AND REDUCTIONS REDD+ PROJECTS BRC 0002, version 4.0 methodology. May 27, 2024. The tools used are:

• BIOCARBON STANDARD. 2023. BCR TOOL. SUSTAINABLE DEVELOPMENT GOALS (SDG). Version 1.0. July 13, 2023. The audit team evaluated: SDG1, SDG2,



*SDG*3, *SDG*4, *SDG*5, *OD*6, *SDG*7, *SDG*8, *SDG*9, *SDG*10, *SDG*11, *SDG*12, *SDG*13, *SDG*15 *y SDG*17.

- BIOCARBON STANDARD. 2024. TOOL TO DEMONSTRATE COMPLIANCE WITH THE REDD+ SAFEGUARDS, Version 1.1 26 January 2023. The audit team assessed: The audit team conducted a comprehensive assessment of various risks that could affect the project, including fire, windstorms, as well as flooding. The availability of secured resources for the establishment and maintenance of the project, the financial capacity of the project owner, and potential land disputes were also analyzed. In addition, political risks that could influence the success of the project and the opportunity cost associated with project commitments were considered. This comprehensive risk assessment allows us to identify and mitigate potential challenges during the life cycle of the project.
- BIOCARBON CERT. 2024. BCR TOOL. AVOIDING DOUBLE COUNTING (ADC) avoid double counting of emissions reductions/removals. Version 2.0. February 7, 2024. The audit team evaluated: To assess the aspect of avoiding double counting, information was corroborated with data provided by the NREF (National Registry of Greenhouse Gas Emissions) and IDEAM (Institute of Hydrology, Meteorology and Environmental Studies) forest maps. This process included the review of documentation, verification of records, and the use of standardized tools to ensure that emission reductions are not accounted for across multiple projects, thus ensuring the integrity of the reported figures.
- BIOCARBON STANDARD. 2023. BCR TOOL. MONITORING, REPORTING AND VERIFICATION (MRV). BCR carbon credits are quantified, monitored, reported, and verified. Version 1.0 February 13, 2023. The audit team evaluated: The REDD+ mitigation project has an accreditation period of 20 years (January 1, 2018 to December 31, 2037), which is aligned with the requirements of numeral 7 of the Tool (quantification and monitoring periods of minimum 20 and maximum 40 years for REDD+ projects), uses a conservative approach to uncertainty management. Following ISO recommendations on uncertainty quantification and best practices, the project prioritizes the use of national and local data. The cartography comes from IDEAM, and the emission factors from ENREF, applying the quidelines of section 13.1 of the methodological document BCR0002 version 4.0. For uncertainty management, a conservative approach is adopted, using the lower limits of the data ranges available in the NREF Colombia 2018-2022 version 8 (18-08-2020), specifically for the Andes biome and adjustments for national conditions. Activity data, coming from the forest and carbon monitoring system (SMByC), are considered compliant with an accuracy higher than 95%. The REDD+ project employs a monitoring system, based on BCR0002 methodology version 4.0, which encompasses accurate quantification of emissions using specific equations for deforestation and forest degradation (equations 19-29); accurate tracking of project boundaries with official data from IDEAM's GIS. As well, monitoring of compliance with REDD+ activities and the SDGs; control of environmental and social safequards; and proactive risk management, including a specific plan for forest fire prevention and monitoring.



- BIOCARBON CERT. SDSs TOOL. SUSTAINABLE DEVELOPMENT SAFEGUARDS (SDSs). Version 1.1 July, 2024. The audit team assessed: A comprehensive analysis was carried out in several stages. First, relevant policies and regulatory frameworks were reviewed to ensure that the project is aligned with sustainable development principles. In addition, consultations were conducted with local stakeholders and affected communities to identify concerns and expectations regarding the project.
- The planning phase of the project was also analyzed to ensure that measures are implemented to mitigate potential negative impacts on the environment, biodiversity and the community. The availability of environmental and social impact studies was verified, as well as monitoring plans to continuously evaluate compliance with safeguards.
- BIOCARBON CERT. 2024. BIOCARBON GUIDELINES. BASELINE AND ADDITIONALITY. BCR projects generate verified carbon credits (VCC) that represent emissions reductions, avoidance, or removals that are additional. Version 1.3. March 1, 2024. The audit team evaluated: The results of the assessment indicated that a solid baseline was established that accurately reflected the state of land use and deforestation patterns in the region prior to project implementation. The emission reductions achieved were found to be effectively additional, meaning that they would not have occurred in the absence of the project intervention. Verification of the information against the guidelines and requirements of recognized agencies ensured compliance and the effectiveness of the project in carbon sequestration. In addition, it was noted that the approach adopted promoted sustainable practices and protected the integrity of natural resources.
- BIOCARBON CERT. 2024. BCR TOOL. PERMANENCE AND RISK MANAGEMENT. BCR project holder take actions to ensure the project benefits are maintained over time. Version 1.1 March 19, 2024. The audit team assessed: The results of the Permanence and Risk Management assessment indicated that effective strategies were implemented to ensure the permanence of the emission reductions achieved by the project. The main risks that could threaten the long-term sustainability of the results were identified and assessed, including environmental, economic and social factors.

Appropriate mitigation measures were put in place to address these risks, including the planning of specific actions to prevent the reversal of emission reductions. As part of the analysis, 20% of total removals were discounted to account for the risk of reversal, ensuring that the figures realistically reflect the net impact of the project.

#### 4.5.2.2 *Applicability*

During the validation and joint verification activities, it was possible to confirm that the project proponent successfully demonstrated compliance with each of the applicability conditions of the evaluated methodology, as presented in Table 8 below:

Table 8. Assessment of compliance with the applicability conditions of the BCR 0002 methodology of the "Marena Ichena-Nag+Ma Enoye Raufe REDD+ Project".



Conditions of applicability of BCR0002 methodology version 4.0.	Description
The areas within the geographical boundaries of the project correspond to the forest category at the beginning of project activities and ten years prior to the project start date.	Compliant. Based on the cartographic analysis conducted, it was determined that the project area corresponded to a forest that was present ten years prior to the start date of activities. The evidence presented in the Eligible Areas section within the GHG project boundary (AFOLU sector projects) supports this information. In addition, the procedures defined by the project managers were corroborated and found to be coherent and consistent with the established guidelines. The assessment also revealed that the methods implemented to identify and delimit the project area are in line with industry best practices, which reinforces the validity of the analysis and the completeness of the information presented.
The areas within the geographical limits of the project do not correspond to the wetlands category.	<text></text>
The identified causes of deforestation include: expansion	Through secondary information from sources such as WWF and the Map of Conflicts of Use of Colombian



Conditions of applicability of BCR0002 methodology version	Description
of the agricultural frontier, mining, timber extraction and infrastructure expansion.	Territory at a scale of 1:100,000, it was possible to corroborate the main causes of degradation and deforestation. As reported in the Causes and Agents of Deforestation/Degradation section of the PDD, which are: the expansion of the agricultural frontier and the extraction of timber for self-consumption and sale.
	<section-header><section-header><section-header><image/><image/><image/><text><text><text><text><text><text></text></text></text></text></text></text></section-header></section-header></section-header>



Conditions of applicability of BCR0002 methodology version 4.0.	Description
4.0.	This map shows that the Hot SpSDGs of deforestation in the project area are sporadic.
	Through the review of secondary information such as the multitemporal layer of forest loss 2018-2020 and interviews, it was possible to establish that the project is able to demonstrate the applicability of this item, since in the project area the causes of degradation are the expansion of the agricultural frontier and the extraction of timber for self-consumption.
The causes of degradation include selective logging, firewood extraction, forest fires, forest grazing and expansion of the agricultural frontier - illicit crops.	
	Based on the above, it is possible to establish that the causes of degradation include selective logging, firewood extraction and expansion of the agricultural frontier.
	The trend of deforestation and degradation has been maintained historically and may continue in the absence of the project.
No reduction in deforestation or degradation is expected to occur in the absence of the project.	This could be corroborated with secondary information sources such as the World Economic Forum, which mentions that the Amazon is on the verge of a tipping point towards "savanization" due to climate change and land use degradation such as deforestation and forest fires, which has reduced its resilience and recovery capacity. With 16% of its forests lost and 17% degraded, the region faces higher temperatures and prolonged dry seasons. Extreme weather events have increased carbon



Conditions of applicability of BCR0002 methodology version 4.0.	Description
· · · · · · · · · · · · · · · · · · ·	emissions, making the Amazon a potential source of carbon.
It is possible that in deforested areas carbon stocks in soil organic matter, litter and dead wood will decrease or remain stable.	Without project implementation, the plausible land uses for the project area are extensive cattle ranching, which would imply that the carbon content in the dead wood and litter pools would not increase in the absence of project implementation. This can be corroborated by studies that indicate that the Amazon atmosphere has become increasingly drier and warmer, requiring drought tolerance strategies for forest adaptation. In this region, an increase in the mortality of humid climate tree species has already been observed. Extreme weather events, such as droughts caused by El Niño in 2015-2016 and recent droughts in 2023-2024, as well as those caused by high temperatures in the Tropical North Atlantic in 2005, 2010 and 2023-2024, have intensified these trends. This has led to increased carbon emissions from forest fires, biomass mortality, and reduced ecosystem productivity, affecting hundreds of thousands of people in the area.
The quantification of GHGs other than CO2 should be included in the quantification of emissions caused by forest fires (if applicable) during the monitoring period.	It was verified that the project used the methodology of the Protocol for the development of fire risk zoning maps for vegetation cover at a scale of 1:100,000 of the IDEAM. It was identified that the cover with the greatest susceptibility to fires is the high dense forest of terra firme, which covers a total of 149,596.07 hectares. The audit team corroborated that during the monitoring period from January 1, 2022 to December 31, 2022, no evidence was found to support the presence of fires in the project area, according to IDEAM's Colombia Hot Spot Monitoring.



Conditions of applicability of BCR0002 methodology version	Description
4.0.	
4.0.	The project complies with this item because it has tools that allow it to monitor fires over time. In this way, should they occur, it will be possible to include them in the project's greenhouse gas (GHG) accounting.

Source: VERSA, 2024

Those extensively described the applicability conditions of the BCR0002, V4.0 methodology in the PD responsible for the project, which were corroborated by VERSA with crosschecking of secondary information from available official sources and it was concluded that the project area meets the applicability conditions. As it corresponds to a forest present ten years before the start of the project, and that the procedures described in the PD are consistent. It was determined that there are no wetlands within the project area, thus validating its eligibility, and the deforestation threats identified include agricultural expansion and timber extraction, confirmed through secondary information and interviews. In addition, the causes of degradation were established as selective logging and agricultural expansion, which was supported by assessments and testimonies. The trend of deforestation and degradation would continue without the project, supported by sources indicating deterioration in the Amazon. Without project implementation, carbon stocks would not increase and would be affected by extreme weather conditions. Finally, the project complies with the quantification of greenhouse gases (GHG) caused by fires, using the appropriate methodology for monitoring, where no evidence of fires was found in the monitoring period (01/01/2018 to 12/31/2022).

## 4.5.2.3 Methodology deviations (if applicable)

No evidence was found to indicate that the mitigation project made any deviation in the application of the BCR 0002 v 4.0 methodology in the development of the PD or the RM.



#### 4.5.3 Project boundary, sources and GHGs

In accordance with the PD and RM, this mitigation project exclusively considers carbon dioxide (CO<sub>2</sub>) as a greenhouse gas, and its sequestration is through aboveground biomass carbon pools, belowground biomass and soil carbon. This is aligned with BCR0002 Methodology Version 4.0, which states that, when estimating project carbon offsets, at least aboveground and belowground biomass pools or sinks should be considered, which is also in line with the national NREF. Conservatively, aboveground biomass pools from non-tree vegetation, as well as those generated by dead wood and litter, were not included in both the baseline and project scenarios.

This approach ensures that the assessment of carbon stock changes is conservative and based on sound data, which contributes to the integrity of the project. By limiting to the most relevant carbon stocks, it seeks to minimize uncertainties in the estimates and facilitate the implementation of effective mitigation measures.

Additionally, the audit team reviewed 100% of the related evidence supporting that the Witora or Huitora resguardos and the Coropoya Community are the owners of the land where the project is being developed (see section 5.8 Carbon Property Rights). In the first case, this can be corroborated by Resolution No 022 of February 3, 1981 issued by INCORA, and in the second case, by Resolution No 088 of 1988 also issued by INCORA.

Using the QGIS LTR program, the audit team was able to corroborate that the mitigation project limits correspond to those reported by the National Land Agency in the link: https://data-

agenciadetierras.opendata.arcgis.com/datasets/72b612531a704cfb827e66b79c1accc7\_0/exp lore?location=0.335467%2C-74.705185%2C11.56, from which 131.76 hectares were extracted and correspond to La Paya natural park.

Figure 3. Análisis de límites del proyecto Proyecto REDD+ Marena Ichena - Nag+ma Enoje Rafue







Source: VERSA, 2024

Based on the above, it is possible to conclude that the project boundaries, selected sources and reservoirs for this mitigation project appear to be duly justified by the project managers. The focus on capturing only carbon dioxide (CO<sub>2</sub>) as the greenhouse gas is aligned with established national methodologies and frameworks, ensuring compliance with established standards. By focusing on relevant carbon stocks in aboveground biomass, belowground biomass and soil carbon, the project minimizes uncertainties in carbon estimates, which increases the completeness and effectiveness of mitigation measures.

## 4.5.3.1 Eligible areas in the GHG project boundaries (for AFOLU projects)

Figure 4. Map of eligible project areas from January 01, 2005 to December 31, 2017.



Source: MAGUARES ZOMAC SAS y YAUTO SA, 2024



VERSA conducted a comprehensive compliance assessment in the areas within the geographical boundaries of the project, corresponding to the land cover and land use categories, in accordance with the requirements of the BCR Standard and the BCR 0002, V4.0 methodology. The results of this assessment were as follows:

- VERSA corroborated that in this geodatabase a projection was made based on the MAGNA-Colombia Origen Único Nacional coordinate system and the reference area of the Project was extracted.
- VERSA corroborated that, for the delimitation of the eligible areas, the project holder used the definition of forest adopted by Colombia according to IDEAM. "Land occupied mainly by trees that may contain shrubs, palms, guaduas, herbs and lianas, in which the tree cover predominates with a minimum canopy density of 30%, a minimum canopy height (in situ) of 5 meters at the time of identification, and a minimum area of 1.0 ha".
- Procedures to determine eligible areas included a multi-temporal analysis with the 2005 and 2017 forest maps provided by IDEAM, and using ArcGIS software identified areas with forest cover present 10 years ago within the project area boundaries.
- The project classified the areas as: stable forest (forest cover for 10 years or more), deforested (from "forest" to "non-forest"), regenerated (from "non-forest" to "forest"), and ineligible (remained as "non-forest" after the multi-temporal analysis).

Category	Area (ha)	Percentage (%)
Elgible	157.321,83	98,35
Non Eligible	2.635,40	1,65
Total	159.957,23	100

*Table 9. Eligible and non-eligible areas of the mitigation project.* 

Source: MAGUARES ZOMAC SAS y YAUTO SA, 2024

Accordingly, the eligible area corresponds to 157,321.83 hectares, as can be seen in the geographic information layers of the GeoDataBase in drive o8\_SIG/REDD+MI-NER\_LB\_2005\_2017.gdb.

The assessment conducted by VERSA allowed to accurately determining the areas that met the eligibility criteria according to the BCR Standard, distinguishing between stable forests and areas that had experienced changes in their cover. This ensured that the project focused on the conservation and sustainable management of eligible forest areas. VERSA concluded



that the compliance assessment was thorough and in accordance with the requirements of the BCR Standard and the methodology applied, providing a solid basis for project implementation.

#### 4.5.4 Baseline or reference scenario

VERSA reviewed all the scenarios raised in numeral 3.2.1.1.2.1 Similarity analysis of the PD of the mitigation project, with the objective of establishing the coherence and consistency of the similarity analysis performed by the project managers and the requirements established in the methodology BCR 0002, V4. 0 methodology, which include the description of the biophysical characteristics (vegetation strata, soils, climate, relief, access roads, precipitation, climate classification, water resources, ecosystems, geology and geomorphology) and policies (land tenure systems), in terms of access of the determining agents in the processes of deforestation, degradation and land use change.

In accordance with the above, the following is a description of the procedures carried out by the audit team to analyze how the mitigation project complied with the following criteria:

a)The reference region must include the project area: by means of the QGIS program, it was possible to corroborate that the reference region included the entire project area; which was validated with the information provided by those responsible for the mitigation project through the GDB shared by the responsible for the mitigation project.



*Figure 5. Corroboration in QGIS of the Reference Area and Project Area.* 

Adapted from: MAGUARES ZOMAC SAS y YAUTO SA, 2024



b) The reference region must be larger than the project area: through the QGIS analysis of the GDB provided by those responsible for the mitigation project, it was possible to verify that the reference area for the GHG mitigation project is less than 10 times the project area.

c) The geographic limits of the reference region are similar in terms of precipitation, temperature, vegetation strata, soils, slope and access roads: it was corroborated that in order to establish the limits of the reference area in the PD, a complete analysis of the silmilitude of the edaphoclimatic conditions of this area was carried out, where comparisons of biophysical and socioeconomic variables were used with shapefile data from official sources through the ArcGIS tool. It is noteworthy that this analysis found a high similarity of several biophysical variables, such as vegetation cover, soil types, climate, relief and annual precipitation. Aspects such as access roads and hydrography were also considered. The analysis is robust and supported by officially sourced quantitative data.

d) Socioeconomic and land use conditions, as well as applicable legislation and policies related to land use are similar to those of the project area and should be consistent with the reference region. The analysis of socioeconomic and land use conditions, along with applicable legislation and policies, performed by the project manager indicates a high similarity with the project area and consistency with the reference region. The evaluation included a specific comparative analysis, point by point, between the conditions of the reference region and the project area, considering aspects such as land tenure and environmental regulations described in the section Compliance with Applicable Legislation.

e) Differences in land tenure forms or legal status between the project area and the reference region shall not affect the causes and agents of deforestation and degradation or trends in deforestation and degradation. Analysis of socioeconomic and land use conditions, along with applicable legislation and policies, indicates a high similarity with the project area and consistency with the reference region. This suggests a lower probability of unexpected environmental or social impacts, facilitating project planning and implementation.

f) The agents and drivers of deforestation/degradation identified in the reference region can access the project area: VERSA's audit team corroborated this with the review of the economic and social similarity analysis between the project area and the reference area, and found the same causes that generate degradation and deforestation. Such causes are state abandonment, centralization of authorities and the consequent lack of state coverage, which facilitates the development of illegal activities, mainly illicit crops, which cause deforestation and alter the socioeconomic and cultural dynamics of the population. This information was contrasted with the interviews conducted during the field stage, with the reports of: García Romero, H. (2012). Deforestation in Colombia: Challenges and perspectives. FEDESARROLLO

https://www.repository.fedesarrollo.org.co/bitstream/handle/11445/337/KAS%20SOPLA\_D eforestacion%20en%20Colombia%20retos%20y%20perspectivas.pdf?sequence=2&isAllowe d= and the Plan de Seguimiento al cumplimiento de los Acuerdos Locales de Conservación del Bosque del SINCHI, 2019. Based on the above, it is possible to conclude that the agents and drivers can access the project area.



g) The project area is relevant to the drivers identified in the previous criterion: the project proponents conducted a detailed analysis showing that the drivers of deforestation and degradation are virtually the same in the reference region and in the project area. The project owner described these drivers in Section 3.5 ("Causes and agents of deforestation/degradation") of the PD, which explains the territorial, socio-cultural, economic and historical context of the different drivers of deforestation and degradation present in the territory. Table 43 of the PDD describes the relationships between actors, motivations and impacts of deforestation, which is consistent with what the communities and territorial entities interviewed by VERSA's audit team and with the report by García Romero, H. (2012). Deforestation in Colombia: Challenges and perspectives. FEDESARROLLO

https://www.repository.fedesarrollo.org.co/bitstream/handle/11445/337/KAS%20SOPLA\_D eforestacion%20en%20Colombia%20retos%20y%20perspectivas.pdf?sequence=2&isAllowe d=

h) The reference region must not include special management areas or areas contained in the geographic limits of other projects. Corroboration with the QGIS program made it possible to take information from the 4 projects closest to the project and showed that there are no overlaps between their areas and the reference area.



*Figure 6. Corroboration in QGIS of the Reference Area, sensitive areas and the area of other GHG projects.* 

Source: VERSA, 2024.

VERSA's analysis of the mitigation project, conducted in accordance with the BCR 0002, V4.0 methodology, demonstrates a robust assessment of the baseline scenario using a holistic approach. GIS tools (QGIS and ArcGIS) were employed for an accurate and transparent spatial analysis of the reference region, considering biophysical and socioeconomic factors. Quantitative data from shapefiles and qualitative analysis from documentary sources and interviews were integrated, including references to external works such as the report by Garcia Romero (2012) and the Plan de Seguimiento al cumplimiento de los Acuerdos Locales de Conservación del Bosque del SINCHI, 2019. This multifaceted approach provides a solid basis for the mitigation project evaluation.



It is concluded that the project establishes its baseline for validation and joint verification according to BCR0002, V4.0 and the "Baseline and Additionality" tool, in the MR there is consistency and no significant changes were evidenced with respect to the baseline described in the PD. In summary, the documentation to determine the baseline scenario is relevant and justified, ensuring the consistency of the project with the methodological requirements and the adequacy of the baseline to measure the expected GHG reductions. The documentation has been fundamental, providing the technical, legal and strategic framework for the planning, implementation and monitoring of Colombia's land management, climate change mitigation and environmental sustainability initiatives. It relies on the Second Reference Level of Forest Emissions (NREF), the Guide for the preparation of Adaptation Plans, the Proposal for the National Climate Change Plan and the National Climate Change Policy, all framed within the international commitments of the UNFCCC.

# 4.5.5 Additionality

The Project Proponent provides a list of possible baseline scenarios supported by historical evidence from the areas where the GHG project activities will take place. It was evident that, to establish the most reasonable reference scenario of what would occur in the absence of the proposed project activity. The GHG Project Proponent selected the criteria from Section C (carbon stock changes at the project boundary, identifying the most likely land use at project initiation) of the BCR Tool: Baseline and Additionality V 1.3 dated March 1, 2024. The steps described in Table 6 were followed.

Table 10. Steps and applicability analysis of the methodology selected by the GHG Project Proponent.

STEP	JUSTIFICATION	
Step o. Project start date	The start date of the GHG mitigation project is January 1, 2018, which is supported by the signature of the 2 contracts signed to initiate project activities between the Indigenous reservation Huitora, the Indigenous reservation Coropoya, and the company Yauto. This aspect is more clearly addressed in section 4.5.1 Start date and quantification period of this document.	
Step 1a.	The GHG project analyzed the following scenarios	
	<ul> <li>Scenario 1: Livestock pasture cover.</li> <li>Scenario 2: Secondary Vegetation and Fragmented Forests.</li> <li>Scenario 3: REDD+ Project.</li> </ul>	
	VERSA's audit team corroborated that the scenarios proposed by the GHG project proponent are consistent with the historical use of soils in the region, which could be verified during the field visit through interviews with	



STEP	JUSTIFICATION			
	the project's neighbors and by reviewing literature. For example, SINCHI's Plan for Monitoring Compliance with Local Forest Conservation Agreements, 2019 where a comprehensive study of land use conflicts in the Colombian Amazon is made.			
Sub-step 1b.	The project proponent has demonstrated that the three scenarios identified in sub-step 1a (Livestock, Secondary Vegetation and Forests). In the first scenario there is an analysis of how public policy has evolved over time and in the end there are laws that allow through a special verbal process to grant property titles to the material holder of urban and rural real estate of small economic entity. To clean up the false tradition, the other categories are also aligned with national and regional legislation in Colombia. This compliance ensures that activities are carried out within the appropriate legal framework, allowing for responsible management of natural resources. The results indicate that the implementation of cattle ranching is in line with current regulations that promote sustainable agricultural practices. Thus, it has been verified that the three activities included in this analysis not only respect the legislation, but it is also clear how the regulatory framework of public policy evolves over time towards the sustainable development of the country, seeking to ensure environmental protection and efficient use of resources.			
Step 2.	In this item, it became evident that those responsible for the project conducted an extensive analysis of the barriers that hinder both pasture- based livestock activities and the conservation of secondary vegetation, fragmented forests in a specific region and the implementation of the REDD+ project. For cattle ranching, the main difficulties are limited access to credit, poor infrastructure (roads and electricity) and land titling problems. However, partial progress has been made thanks to investments from financial institutions such as FINAGRO and national infrastructure development policies. In contrast, the situation for forest and secondary vegetation conservation is less favorable. Numerous barriers are identified, including land tenure problems (especially land grabbing), agricultural expansion, and mining and energy infrastructure. Conservation efforts, mainly through incentives such as "Green Credits" and enforcement of existing regulations, show limited impact so far. The approaches of those responsible for the project are coherent and consistent; the proponent throughout the PD and in the MRI manages to demonstrate that the implementation of this REDD+ project is not limited to benefits for the environment by avoiding degradation and deforestation, but also seeks the good living of the two communities present in the territory. In summary, while cattle ranching shows progress thanks to investments, and development initiatives, forest conservation faces			



STEP	JUSTIFICATION					
	significant challenges related to land tenure and land use pressure, the best alternative is the implementation of a REDD+ project.					
Sub-step 2a.	It was corroborated that the additionality analysis is carried out through a barrier analysis, with the objective of determining whether the Project activities face obstacles that prevent or limit the implementation of this type of activity, and that, at the same time, do not prevent the implementation of at least one of the probable land alternatives.					
Sub-step 2b.	It was corroborated that the project carried out a barrier analysis to evaluate the limitations to REDD+ activities, identifying investment, institutional, social, technological, land tenure, market, transportation and storage barriers, as can be seen in PROYECTO REDD+ MARENA ICHENA - NAG+MA ENOYE RAFUE/07_PDD/TOOLS/Adicionalidad_REDD_MI-NER_V2.xlsx. The project was able to identify twelve barriers to livestock grazing activity, caused by the lack of access to credit to improve technology and increase production, as well as the absence of roads and low electricity coverage. However, these barriers do not prevent the implementation of the activity, as they are partly overcome thanks to investments from entities such as FINAGRO and the National Development Plan 2022-2026, which prioritizes road infrastructure. In contrast, the situation is more unfavorable for secondary vegetation and fragmented forests, where sixteen barriers were identified, mainly due to land ownership and land grabbing, which distorts land prices and affects the continuity of forest cover.					
Sub-step 3.	In this step, it was established that the implementation of the MARENA ICHENA - NAG+MA ENOYE RAFUE REDD+ Project is the land use activity that overcomes the greatest number of barriers compared to cattle ranching and secondary vegetation focused on selective logging of commercial species, overcoming ten barriers in total. This is consistent with the environmental, social and financial commitment and management in the implementation of REDD+ activities of the two proponent resguardos. In addition, the project contributes to developing strategies that, in the short and long term, reinforce the fight against negative environmental impacts such as greenhouse gases (GHG), erosion and soil degradation, in line with an agreement that prioritizes environmental protection, social commitment and the common good.					

VERSA's audit team carried out this additionality analysis in a detailed and exhaustive manner. It evaluated each step to verify that the analyses provided by those responsible for the mitigation project were in line with the reality of the Amazon and that this step by step complied with the requirements of both the Standard and the "BASELINE AND ADDITIONALITY" tool. During this review process, the validity of the information submitted was thoroughly checked to ensure that all supporting documentation was



properly justified and in full compliance with the project requirements. In addition, each source provided by the project managers was checked for compliance with the requirements of the BCR0002 V4.0 methodology, ensuring that the data provided was consistent and accurate.

Based on the above, the project managers were able to demonstrate that the information provided is relevant and accurate. It reflects the reality of the territory without the implementation of the project and evidences how the implementation of the REDD+ project will generate a positive impact on atmospheric CO<sub>2</sub> levels by avoiding the emission of greenhouse gases caused by deforestation and degradation.

With regard to the justification for additionality, the promoter argued that the project fully complies with the conditions set out in the corresponding tool. The necessary assessments were made to demonstrate that the actions carried out under the project would not have been carried out in the usual manner without the intervention of the project, thus confirming that additionality is adequately supported. This justification, based on the tool, confirms that the project represents a real reduction in GHG emissions beyond the initial baseline scenario.

In summary, not only has the information and documentation been validated, but it has also been demonstrated that the project meets all of the stated additionality conditions, ensuring that the GHG emission reductions are real and verifiable. The sources provided by the project managers are adequate and meet the requirements of the standard, reinforcing the legitimacy and integrity of the project.

## 4.5.6 Conservative approach and uncertainty management

The level of assurance agreed with the GHG Project proponent for the validation and verification process was set at 95%. This process involved several stages, including a strategic analysis, a risk assessment and the design of the evidence collection.

The guidelines of the BioCarbon Standard 2023 tool, version 1.0, dated February 13, 2023, were followed, establishing uncertainty management and a conservative approach to quantifications. To this end, the project presents the information used in spreadsheets with a conservative approach, national references and the calculation of quantification uncertainty and mapping information. The uncertainty is determined by the accuracy of the maps used to estimate the emission calculations and the use of information from official sources such as IDEAM and Sinchi. This conservative approach included the use of emission reductions.

As part of the evaluation, the relevance of the procedures carried out for the management of the GDB and for the multitemporal estimation of forest and non-forest areas was reviewed and it was corroborated that the origin of the information for this analysis comes from the forest and carbon monitoring system (SMByC). It guarantees that the technical



specifications of the official mapping products in Colombia present at least 95% of thematic accuracy, according to the guidelines of the IGAC resolution 471 of the year 2024.

It was validated that the emission factors used coincide with the official values also published in the NREF Colombia 2018-2022 version 8, from which the carbon contents for the Aamazonas biome or reference region are taken. The values for adjustment for national conditions are taken from this same document, acting conservatively; the values of the lower interval are taken as an additional adjustment for national circumstances.

Therefore, it is possible to conclude that the uncertainty levels, evaluated by reservoir, requested by the BCR0002 methodology, version 4.0 are aligned with criteria. The uncertainty values for activity data and emission factors are listed below.

Biome	Activity data	AGB Carbon factor	BGB Carbon Factor	Carbon in soil
Amazonia	9%	2.1%	2%	6%

 Table 7. Uncertainty handling for activity data and emission factors.

Source: IDEAM, 2020.

With respect to the quantification of mitigation results compared to the validated baseline, according to current national standards and/or applied methodology, as well as the assessment of additional benefits and indicators related to the Sustainable Development Goals, the audit team concluded that the level of assurance for the GHG Project was not lower than 95%. Therefore, no material discrepancies were found between the data supporting the quantification of the GHG emission reduction results.

# 4.5.7 Leakage and non- permanence

According to 9.3 of the BCR 002 V4.0 methodology, leakage refers to areas where drivers, agents and underlying causes related to deforestation or forest degradation may move, whether planned or unplanned, previously identified within the project area prior to the start of the project. To define how those responsible for the mitigation project established the leakage area, a documentary review of the procedure was carried out and compared with the guidelines of the BCR0002 V4.0 methodology. The definition of the leakage area and the development of the GIS layers were validated, verifying that these processes complied with the BioCarbon Standard criteria, that they were conservative and based on the analysis of agents and causes identified in the PD.

The documentary review identified that the approach used to define leakage is the same as that applied in the reference region and in the project area. To achieve this objective, it was



ensured that the project proponents considered an area of stable forest equal to or greater than that projected to be deforested from the baseline. In addition, it was established that the leakage area is within the reference region and does not overlap with the project area through a QGIS analysis. To facilitate the analysis, VERSA reviewed the mobility and similarity study of drivers, agents and underlying causes of deforestation and forest degradation described in the PD, considering that drivers of deforestation correspond to a process that articulates both agents and underlying causes to cause deforestation or degradation.

For this project, the identified drivers (illegal groups, ranchers, illegal miners, peasants and indigenous people) are associated with economic activities such as mining, illicit crops, cattle ranching, extraction of timber products, among others, this can be corroborated with secondary information such as the SINCHI's Plan for Monitoring Compliance with Local Forest Conservation Agreements, 2019.

Based on the spatial analysis described in the PD of the drivers, agents and underlying causes of deforestation and forest degradation, as well as the evidence provided and interviews with stakeholders, VERSA was able to identify that the project conducted a field corroboration of the results obtained in a participatory manner among developers and stakeholders. Evidence includes: social mapping workshops, identification of timelines, stakeholder interviews and participatory workshops.

In addition to the above, in the context of the REDD+ project, there are a series of specific strategies to prevent the displacement of the population involved in deforestation activities and non-permanence, which are in line with the BCR TOOL. PERMANENCE AND RISK MANAGEMENT. BCR project holder take actions to ensure the project benefits are maintained over time. Version 1.1 March 19, 2024. These strategies are coherent and consistent with the scope and objectives of the mitigation project, as they include encouraging community participation so that residents are actively involved in project planning and their needs are considered, which reduces the risk of displacement. It also seeks to promote sustainable economic diversification through viable economic alternatives that reduce dependence on deforestation, along with education and training programs that highlight the importance of conservation and sustainable resource management, thus strengthening traditional knowledge. In addition, positive economic incentives will be established for the community to participate in project activities, generating employment opportunities and well-being. Participatory monitoring and surveillance will enable the formation of community teams to supervise the project, while traditional management will promote principles of harmonious coexistence with nature.

Overall, it can be concluded that these strategies in the PD have defined indicators that allow for continuous evaluation of the impacts of the activities implemented over time. These strategies are designed to ensure that the REDD+ project benefits the local community, promoting their economic and social well-being, while minimizing the risk of displacement and non-permanence. By involving the community in the planning and implementation of the project, as well as encouraging sustainable practices, the aim is to create an environment


in which local people can prosper without resorting to environmentally damaging activities. In this way, a balance is established between the conservation of natural resources and the socioeconomic development of the community, ensuring a harmonious coexistence that benefits both parties.

### 4.6 Monitoring plan

### *4.6.1 Description of the monitoring plan*

VERSA's audit team conducted a comprehensive assessment of the monitoring plan proposed by the Greenhouse Gas Project. This analysis was focused on validating the compliance of the activities and methods described in Section 16. The steps carried out are described in Table 11.

Activity	VVB Justification
Emission reductions monitoring	It was corroborated that the procedure defined by those responsible for the mitigation project is aligned with the criteria and requirements established by the BCR002, V4.0 methodology. This includes a comprehensive description of the equations, reservoirs, emission factors and other relevant activity data for proper monitoring over time.
Project limits	It was corroborated that the defined guidelines are coherent and consistent with what is described in the PD and in the GeoDataBase, which is attached in the folder o8_SIG. These guidelines include the criteria established for monitoring the project boundaries according to the BCR0002 V4.0 methodology, which will be carried out using GIS tools based on official information issued by IDEAM on forest and non- forest cover. In addition, the technical specifications required for cartographic products established in resolutions 471 of 2018 and 529 of 2020 will be followed, which define the technical reference specifications to be considered for Colombia's official basic cartography products, such as orthoimages, digital terrain models and cartographic databases.
REDD+ activities implementation	Through documentary review and comparing the guidelines of the measures proposed in the folder: o4_ACTIVIDADES REDD+/Plan Monitoreo Indicadores Proyectos MI-NER v1.xlsx, the audit team was able to establish that the measures have activities and indicators that allow

Table 11. Description of the analysis carried out by VERSA of the monitoring plan.



Activity	VVB Justification	
	monitoring the implementation of REDD+ activities over time.	
REDD+ safeguards monitoring	The project owner was able to demonstrate that it conducted a reconnaissance of the territory and prepared an inventory of the communities present in the territory. All project activities were formulated in a participatory manner, guaranteeing respect for recognized rights in accordance with ILO Convention 169 and other applicable international and national standards, as evidenced in Folder 6. This can be seen in Folder 6, which contains the results of the working groups through minutes and recordings.	
	Those responsible for the project provided evidence related to two contracts mentioning the conservation agreements with the communities, ensuring their consent for the proposed activities and avoiding those that contradict the project's objectives.	
REDD+ project permanence monitoring	The two matrices prepared by the project manager present a coherent and consistent description of the impacts that project activities could have on each of the communities, as well as an assessment of these impacts and the measures proposed to mitigate them. The continuous implementation of these measures guarantees the permanence of the project over time.	
Quality control and quality assurance procedures.	During the audit process, it was validated that the PD and the evidence related by VERSA's team in Annex 3, presented by the mitigation project managers, include a general description of the quality control and quality assurance procedures defined by the project.	

Following this assessment, it was determined that the monitoring plan is in line with Colombia's national circumstances, adopts good practices and follows the quality standards established by ISO 14064-2:2019. As a result, it is considered that the monitoring plan complies with the methodological and reference tool requirements.

In addition, it is confirmed that the monitoring plan proposed in the PD complies with the guidelines established by the BCR0002 Methodology. V4.0. The evaluation conducted by VERSA's audit team during the strategic planning phase and the on-site audit process



concludes that the information related to the monitoring plans adequately covers the followup of the proposed activities per mitigation project, scope and objectives.

In addition, it is confirmed that the monitoring plan proposed in the PD conforms to the guidelines established by the BCR0002 Methodology, V4.0. The evaluation conducted by VERSA's audit team, both during the strategic planning phase and in the field audit process, concludes that the information related to the monitoring plans adequately covers the follow-up of the activities proposed by the mitigation project. This information includes a clear definition of the indicators to be monitored, data collection methods and a timeline for implementation.

It also verifies that the plan effectively addresses the specific objectives of the project, ensuring that the established mitigation goals are met. By following the guidelines of the methodology, the monitoring plan ensures not only transparency in the implementation of project activities, but also the ability to make adjustments as needed to maximize the effectiveness of mitigation actions. Together, these elements reinforce the robustness of the monitoring plan and its alignment with best practices in GHG mitigation project management.

In accordance with the applicable validation requirements related to the monitoring plan, the compliance assessment process was evaluated against the following items:

a) necessary data and information to estimate GHG reductions or removals during the quantification period; clearly define and assess those parameters which shall be fixed during the quantification period, as well as the parameter to be monitored.

The PD describes that monitoring for emissions estimation is carried out according to the verification periods stipulated by the project (annual), which is aligned with the guidelines of the BCR0002 V4.0 methodology and ISO 14064-2:2019. In the PD it is clear that for each verification period, activity data must be monitored and the emission factors to be considered correspond to those verified in section 5.1.2.1 Data and parameters of this document.

b) data and supplementary information for determining the baseline or reference scenario;

The project proponent selected for this analysis the criterion (c) Changes in carbon stocks within the project boundaries, identifying the most likely land use at the start of the project. To demonstrate compliance with this criterion, a description was made of the attributes present in the project area prior to its implementation: temperature and precipitation, climate classification, water resources, ecosystems, vegetation cover, geology, geomorphology, soils, biodiversity, fauna, flora and values subject to conservation. The audit team validated that the sources of this information come from recognized and official sources.



The description of the steps to demonstrate additionality were carried out in a transparent manner with respect to parameters, data sources and factors, as it was possible to establish that these come from official sources and are in accordance with the guidelines established by the Tool Baseline and Additionality, V1.3.

- c) specification of all potential emissions that occur outside the project boundaries, attributable to the activities of the GHG Project (leakage); The audit team evaluated both the proposed approach and the assumptions inherent in the delineation and estimation of project leakage. It also reviewed the applicability of the projection in relation to the proposed GHG activity. In addition, the data and information accounts used in the projection were evaluated for adequacy, completeness and accuracy within the methodological framework.
- d) information related to the assessment of environmental and social effects of the project activities;

This aspect was addressed by VERSA in two different ways: through a literature review and through interviews with the community. The objective of these interviews was to identify several key aspects, such as:

- How they got to know those responsible for the mitigation project.
- Evaluation of their level of understanding of the contract, the PD and the project activities.
- How the negotiation process for the percentages of certified carbon credits was developed.
- The governance system in place.
- The types of agricultural systems developed in the Hiotora and Coropoya Resguardos.
- Expectations generated with respect to the activities proposed by the Project Owner.
- The difficulties encountered throughout the project process.
- The process of empowerment and participation of women in the community in general.
- The starting date and types of activities carried out to begin implementing the mitigation project.
- How their daily tasks have been influenced by the implementation of project activities and their overall impact on the landowner community.
- The main state entities present in the territory and the types of services they provide.
- The level of knowledge on how to access the system of compliments, suggestions and complaints to those responsible for the mitigation project.

In general, the two indigenous communities interviewed stated that the mitigation project of which they are proponents is born from the active and participatory construction of the two communities. For this reason, their fundamental rights are guaranteed, the local knowledge of the territory is respected and the activities/events



carried out periodically by those responsible for the mitigation project strengthen the relationships between the governance structures present in the territory, safeguarding the integrity of the natural ecosystems present in the project area.

- e) procedures established for the management of GHG reductions or removals and related quality control for monitoring activities. The project correctly applied the "Tool to determine contributions to the achievement of the Sustainable Development Goals (SDGs) for Greenhouse Gas (GHG) mitigation projects", following the provisions established by BioCarbon Standard. This assessment was conducted in accordance with the AFOLU - REDD+ project sector. After reviewing all the evidence gathered, no material errors related to this numeral were identified, and all identified non-conformities were successfully addressed.
- f) description of the methSDG defined for the periodic calculation of GHG reductions or removals and leakage.
   Section 3.7 of the PD sets out the measures to be considered for the implementation of methodologies. These measures are mainly based on the geographic, social, economic and environmental information that characterizes the mitigation project area, as well as related quality assurance and control actions. The description of how VERSA's audit team evaluates it is described in paragraphs 4.5.7 and 5.1.2.4 of this document.
- *g)* the assignment of roles and responsibilities for monitoring and reporting the variables relevant to the calculation of reductions or removals.

Chapter 5 of the PD establishes the processes for the review of information, detailing the following criteria: Information Management Stages, Responsible Parties and Controls.

This allows the identification of quality control in monitoring and the assignment of roles and responsibilities to ensure quantification in accordance with the methodology and the most recent versions of the standard documentation.

*h)* the related procedures whit the assessment of the project contribution whit the Sustainable Development Goals (SDGs).

El capítulo 5 del DP establece los procesos para la revisión de la información, detallando los siguientes criterios: Etapas de Gestión de la Información, Responsables y Controles.

Esto permite la identificación del control de calidad en el seguimiento y la asignación de funciones y responsabilidades para garantizar la cuantificación de acuerdo con la metodología y las versiones más recientes de la documentación estándar.

*i)* criteria and indicators related to the contribution of the project to sustainable development objectives.



The use of the Tool to determine contributions to the achievement of the SDGs was verified. This information was corroborated during the audit process in the strategic planning phase through the review of 100% of the evidence provided by the project and with the information reported by the United Nations in the link: https://sdgs.un.org/goals/goali#targets\_and\_indicators.

*j)* the participation of the communities, as project participant, in the project design and implementation.

During the process of monitoring special categories related to additional benefits, it has been verified that the project has established procedures designed to effectively manage the monitoring of additional benefits within the special category of Orchid. These procedures have been organized as follows:

Biodiversity Conservation: It was verified that the mitigation project has been developing workshops and training sessions with both the Resguado Indígene Coropoya and the Resguando Indiegena Huitora communities. These sessions cover the functions and importance of the ecosystems present in the territory, climate change, mitigation measures and adaptation to climate change.

After conducting a review of all documentary evidence of the project by VERSA's audit team, as well as consultations with project managers and communities involved in the territory, it is established that the monitoring methodology detailed in the PD is feasible and consistent with the design of the project. Additionally, it is considered that the set of resources allocated for the implementation of this methodology, including data management and quality control processes, is adequate. The procedures defined for monitoring and evaluation of the project are assessed as satisfactory and aligned with the criteria described in paragraph 2 of this document.

k) detailed information necessary for monitoring project activities, assessing mitigation and preventive results and quality control of measurements and quantification related to the Sustainable Development Safeguards (SDSs) tool assessment.

The detailed information needed to monitor project activities and evaluate mitigation and prevention results included a 100% review of the monitoring protocols defined by those responsible for the mitigation project. It was established that the mitigation project has consistent procedures for collecting information, as well as specific indicators to measure project performance. The monitoring frequency is established to be annual, and the methods for analyzing and reporting results are aligned with the objectives and regulations of the Safeguards for Sustainable Development (SDS). In addition, data management strategies, methods for reviewing and validating results, training plans for the personnel in charge, and the structure of periodic reports on the results are contemplated, all of which are fundamental to ensure the quality and effectiveness of the project in its environmental and social impacts.



*l)* procedures associated with the monitoring of co-benefits of the special category, as applicable.

In order to evaluate the activities defined by the mitigation project managers for the special categories related to additional benefits, it has been verified that the project has established procedures designed to manage the monitoring of additional benefits within the special category of Orchid. These procedures have been organized as follows:

Biodiversity Conservation: It was evidenced that workshops and training sessions have been conducted with the project proponents and other stakeholders. These sessions cover the functions and importance of the ecosystems present in the project area, climate change, climate change mitigation and adaptation measures, such as:

**Invasive Species Report:** For the invasive species report, the mitigation project conducted a review of secondary information and found no reports of invasive species in the area of interest.

**Community Benefits:** According to the evidence provided, the mitigation project has key activities for the communities living in the territory to have a good living, which cover issues such as land use planning, strengthening productivity, sustainable management, conservation agriculture and climate change adaptation processes, among others.

**Gender Equality:** It is concluded that the project has ample and sufficient evidence that demonstrates the impact of the activities on leadership and the valuation of the role played by women in the community.

After reviewing all the documentary evidence of the project, as well as the interviews, the audit team confirms that the monitoring methodology described in the PD is feasible within the project design. In addition, the set of resources provided for its implementation, including data management and quality control processes, is considered adequate. The procedures outlined for monitoring and evaluation of the project are also considered satisfactory.

# 4.6.2 Data and parameters determined at registration and not monitored during the quatification period, including default values and factors.

The assessment was carried out according to the applied methodologies and tools of the BCR Program, in accordance with the BCR Standard and the Validation and Verification Manual. ISO 14064-2:2019 and 14064-3:2019 standards were used to ensure the quality and validity of emissions and reductions measurements. The process included the application of specific tools, such as those related to the Sustainable Development Goals (SDGs) and the Safeguards for Sustainable Development (SDSs), ensuring compliance with key criteria such as the prevention of double counting of emission reductions. In addition, relevant legal provisions were considered, such as Law 2294 of 2023, Decree 446 of 2020 and Resolution



1447 of 2018, which establish the frameworks for monitoring, reporting and verification of greenhouse gas (GHG) emissions in Colombia. The assessment also addressed updates to the Nationally Determined Contributions (NDCs) and social and environmental safeguards to ensure that project activities are aligned with the country's sustainable development objectives and climate change policies. This comprehensive approach allowed for a thorough and consistent review of monitoring practices, ensuring transparency and accountability in the project context.

#### 4.6.3. Data and parameters monitored

Below is a description of the assessment of the data and parameters monitored by the GHG Project:

#### *Mitigation*:

The indicators are designed for monitoring and measuring the reduction of deforestation and forest degradation, with MAGUARES ZOMAC SAS being responsible for their annual monitoring. The selected parameters are coherent and consistent with those reported by official sources, such as the NREF. Through a literature review, it was verified that the parameters used in the monitoring methodology, described in section 15.2. "Data and parameters to quantify the reduction of emissions", to calculate ex post greenhouse gas (GHG) reductions and removals during the first monitoring period, are the same as those used to make the ex ante projections in the project document (PD), specifically in section 3.7.4 "GHG emissions reduction/removal in the project scenario".

#### Governance:

The project contemplates 12 activities that will be monitored and the data and parameters that the mitigation project has defined are related to the creation of infrastructure, strengthening of capacities, conservation of traditional practices, strengthening of spaces for the transmission of traditional knowledge. As well, accountability, diversification of income, creation of alliances with International cooperation and NGO'S, strengthening of the chagra system and investments in the Financial market. Those responsible for the implementation are defined (MAGUARES ZOMAC SAS - YAUTO SAS) and will be monitored every year.

Through the literature review, it was determined that the parameters used are coherent and consistent with the objectives and scopes of the GHG mitigation project, which seek to effectively strengthen the decision-making process.

#### Social Investment:

The project includes 15 activities that will be monitored annually. The defined data and parameters are related to several key aspects, such as infrastructure creation, capacity building, conservation of traditional practices, accountability, income diversification,



establishment of partnerships with international cooperation and NGOs, as well as strengthening of the chagra system and investments in the financial market.

MAGUARES ZOMAC SAS and YAUTO SAS are the entities responsible for implementing the project and monitoring will be carried out annually. The literature review has confirmed that the parameters used are coherent and consistent with the objectives and scopes of the GHG project, guaranteeing the strengthening of the infrastructure to guarantee a good living, the technical, legal and administrative governance capacities of the actors directly involved.

#### *Productive Projects:*

The project contemplates 15 activities that will be monitored, and the data and parameters defined are related to training the population in processing and marketing of products, implementing productive systems that offer quantifiable goods or services for the community, accountability, training and construction of physical infrastructure for the development of productive activities.

MAGUARES ZOMAC SAS and YAUTO SAS are responsible for implementation and will be carried out annually. The literature review has confirmed that the parameters used are coherent and consistent with the objectives and scopes of the greenhouse gas (GHG) mitigation project and during the interviews the community stated that they actively participated in the construction of this activity and its indicators.

#### *Community Monitoring:*

The project contemplates 15 activities to be monitored. The data and parameters defined are related to the training of the population in the production and marketing of products, the implementation of productive systems that offer quantifiable goods or services to the community, accountability, training, and the construction of physical infrastructure for the development of productive activities.

MAGUARES ZOMAC SAS and YAUTO SAS are the entities responsible for implementation, and will be monitored annually. The literature review has confirmed that the parameters used are coherent and consistent with the objectives and scopes of the greenhouse gas (GHG) mitigation project. This approach promotes the active participation of local communities in the management of their resources and decision-making, empowering community members by involving them directly in the monitoring of their environment. This also fosters a greater sense of ownership and responsibility towards the conservation and sustainability of their ecosystems. In addition, local knowledge can provide valuable information that complements scientific approaches, resulting in more effective and contextualized monitoring.

#### *Monitoring Safeguards:*



The project contemplates 4 activities that will be monitored. The defined data and parameters are related to making adjustments according to national legislation, transformation and access to information, accountability, and strengthening forest governance processes and capacities.

MAGUARES ZOMAC SAS and YAUTO SAS are responsible for the implementation of the project, and monitoring will be carried out on an annual basis. The literature review has confirmed that the parameters used are coherent and consistent with the objectives and scopes of the mitigation project. This approach promotes the protection of human rights and the effective participation of local and indigenous communities. By ensuring that stakeholders are part of the decision-making process, it promotes social justice and it builds more equitable relationships between the project managers and affected communities. This not only contributes to the long-term sustainability of the project, but also helps to avoid social conflicts and promotes a more holistic and respectful approach to forest conservation.

#### Sustainable Development Goals (SDGs):

The project includes monitoring to assess how it effectively contributes to the following Sustainable Development Goals: SDG 1, SDG 2, SDG 3, SDG 4, SDG 5, SDG 6, SDG 7, SDG 8, SDG 9, SDG 10, SDG 11, SDG 12, SDG 13, SDG 15 and SDG 17.

The activities to be monitored will be based on data and parameters defined according to the targets and indicators established by the United Nations, which will facilitate the verification of results. MAGUARES ZOMAC SAS and YAUTO SAS are responsible for project implementation, and monitoring will be carried out on an annual basis. The literature review has confirmed that the objectives and indicators used are coherent and consistent with the inputs to the SDGs, at the link: https://sdgs.un.org/goals/goali#targets\_and\_indicators.

#### *Sustainable Development Safeguards (SDSs):*

The project contemplates several activities that will be monitored. The data and parameters defined are related to:

- Land Use: Resource Efficiency and Pollution Prevention and Management: It is proposed to adopt careful practices during the construction processes, as well as the treatment of discharges through the measurement of physicochemical parameters and the implementation of soil conservation practices. In addition, the creation of composting programs and the establishment of controlled landfills are suggested to mitigate the impact of waste. It also promotes a water recirculation system, the identification of sensitive areas and ecological corridors, as well as training for the community on the fauna and flora present in the area.
- Water: It is proposed to implement a water recirculation system in the germination and growth beds, which will include a water catchment system to channel it to a storage tank, thus allowing the reuse of this water in the irrigation process. In addition,



wastewater treatment will be carried out by measuring physicochemical parameters to ensure regulatory compliance. These practices will contribute to a more sustainable management of water resources and to the reduction of the environmental impact associated with cultivation activities.

- Biodiversity and ecosystems: We propose to identify sensitive areas of high biodiversity and assess habitat fragmentation. Emissions during construction will be controlled through irrigation or dust suppressants. In addition, wildlife corridors will be created to facilitate the safe passage of wildlife and environmental education programs will be carried out to raise community awareness of the importance of biodiversity.
- Working Conditions: Personnel will be trained in the proper use of personal protective equipment and in the handling of work equipment, thus ensuring worker safety. In addition, compliance with current legislation will be ensured through continuous monitoring of the activities carried out.
- Gender equity and empowerment: The development of various activities to promote gender equality, including improvements in health, communication and marketing processes, as well as the construction of educational classrooms to benefit children and young people. Initiatives will also be carried out for the care of the elderly, training for the community, and the creation of spaces for women to market their handicrafts and local products, thus encouraging their active participation in productive and cultural processes.
- Land acquisition, land use restrictions, displacement and involuntary resettlement: Monitoring measures will be taken to ensure that the activities to be developed do not create conflicts with other activities and between communities.
- Indigenous Peoples and Cultural Heritage: Monitoring of social and cultural impacts identified in the impacts assessment: monitoring proposes the identification of noise sources and activities that generate exposure to noise, ensuring compliance with Resolution 0627 of 2006 on noise emission standards and environmental noise. The noise impact on workers and surrounding communities will also be assessed, and the proper use of hearing protection equipment will be monitored. In addition, training will be provided on personal protective equipment and cleaning and disinfection of operational systems will be carried out, with the support of a health agency for vaccination activities. To comply with SDG 3, it is planned to provide the communities with an adequate health space, with trained personnel and the necessary elements to attend to emergencies and minor health problems. In addition, a drugstore will be built to address the lack of access to medicines in the territory.
- Corruption: Periodically carry out accountability processes.



The project encompasses a wide range of activities designed to promote sustainable development, social equity and environmental protection. Through a comprehensive approach that includes responsible land use, water management, biodiversity conservation, improved working conditions, and the empowerment of women, the project seeks not only to mitigate environmental impacts, but also to strengthen local communities. In addition, measures will be implemented to ensure regulatory compliance and the protection of indigenous peoples and their cultural heritage, guaranteeing that the actions promoted are fair and equitable. The inclusion of accountability processes will contribute to maintaining transparency and trust among stakeholders. With MAGUARES ZOMAC SAS and YAUTO SAS responsible for implementation and annual monitoring, the project aligns with the Sustainable Development Goals and sets a path towards a more sustainable and inclusive future.

### 4.6.3 Changes in the monitoring plan

#### 4.6.3.1 Temporary deviations

No evidence was found to suggest that the mitigation project REDD+ Marena Ichena-Nag+Ma Enoye Raufe. mitigation project presented any type of temporal deviation.

# 4.6.3.2 Permanent changes to the monitoring plan, BCR program methodologies in use, or other regulatory documents related to BCR program methodologies

No evidence was found to suggest that the Marena Ichena-Nag+Ma Enoye Raufe REDD+ mitigation project had any permanent changes in the use of methodology or other regulatory documents.

### 4.7 Compliance with Laws, Statutes and Other Regulatory Frameworks

VERSA confirmed the ability to comply with the applicable legal requirements for the GHG mitigation project, as established in the PD. This validation involved identifying the standards, laws or resolutions and conducting an analysis of their application and compliance context.

VERSA's audit team, as a validation and verification organization, has confidence in the transparency, consistency and traceability of the information provided by the project holder. In addition to the above, the project also has measures in place to continuously monitor possible changes in relevant legislative aspects that may impact REDD+ Marena Ichena-Nag+Ma Enoye Raufe activities.

*Table 12. Monitoring Compliance with Regulations or Laws.* 



Regulation	Project Compliance	VBB Analysis
Resolution 0022 de 1981	Complies, since the project guarantees the land tenure of the Indigenous reservation Huitora.	Complies since the existence of the Resguardo and its legal recognition is fundamental and a right that does not go against the development of project activities, and the objectives and scope of the project.
Political Constitution of Colombia	Complies, as the project seeks to strengthen forest governance and revitalize ancestral knowledge.	The protection of cultural diversity is integrated into the project through actions that promote the active participation of indigenous communities and their knowledge of biodiversity.
Law 21 of 1991	Complies, since the project preserves the Amazon forest and the culture of the communities in the Indigenous Reserves.	The law establishes the basis for indigenous consultation and participation, ensuring that the project recognizes their rights, which encourages a more respectful approach tailored to their needs.
Law 152 of 1994	Complies with regulations, strengthening forest governance and revitalizing ancestral cultural practices.	The inclusion of indigenous territorial entities in the development plan allows the project to be aligned with their local objectives, ensuring a holistic approach to project implementation.
Law 115 of 1994	Complies by strengthening education in line with the cultural traditions of the community.	The promotion of cultural education strengthens the identity and empowerment of the communities, allowing them to participate effectively in project activities.



Regulation	Project Compliance	VBB Analysis
Decree 2164 of 1995	Complies, guaranteeing land tenure in the Huitora and Coropoya Reservations.	Land titling ensures that communities have control over their territories, which is crucial for the implementation of sustainable techniques promoted by the project.
Decree 1397 of 199б	Complies, promoting community participation in decision making.	The creation of consultation mechanisms fosters a constant dialogue between the indigenous communities and the authorities, which facilitates the inclusion of their opinions in the project and its effective implementation.
Complies by supporting the Law 1381 of 2010 preservation of the language and culture of indigenous communities.		The protection of local languages and cultures ensures that the project respects the identity of the communities, which contributes to generating a sense of belonging and commitment to the project's initiatives.
Decree 1953 of 2014	Complies, registered on behalf of indigenous peoples, which supports governance.	The special regime strengthens the communities' self-management over their territories, allowing the project to be implemented in a manner more consistent with their needs and interests.
Decree 2333 of 2014	Complies, guaranteeing land tenure in ancestral territories.	the relationship between the decree and project compliance reinforces the commitment to the protection of indigenous rights and the sustainable management of their territories, ensuring that project activities are aligned with regulations that promote social



Regulation Project Compliance		VBB Analysis
		justice and environmental conservation.
Decree 1076 of 2015	Complies, the project is implemented with the decision of the community.	Compliance with this decree is reflected in the fact that the project is implemented based on community decisions. This demonstrates a participatory approach that respects the rights of the indigenous communities, ensuring that their interests and concerns are adequately considered. In addition, this regulation strengthens local governance, allowing communities to make decisions about their territory, which contributes to greater social cohesion and a sense of belonging.
Decree 1071 of 2015	Complies, guaranteeing land tenure in the Indigenous Reserves.	The project complies with these regulations by guaranteeing land tenure in the Indigenous Reservations. This legal security allows indigenous communities to have control over their territories, which is essential for their economic and social development. In addition, by securing land tenure, sustainable natural resource management is promoted, which contributes to the conservation of biodiversity and the preservation of cultural practices. This compliance is a key step in the recognition and protection of the rights of indigenous communities, ensuring that they can exercise their autonomy in the management of their territories.



Regulation	Project Compliance	VBB Analysis
Agreement 240 of 2022	Complies, guaranteeing the land tenure of the Indigenous reservation Huitora.	Compliance with this agreement guarantees the land tenure of the Indigenous reservation Huitora. The updating of the boundaries not only ensures land tenure, but also recognizes and expands the ancestral territory of the reservation, strengthening its territorial base. This compliance shows a commitment to the valorization of indigenous territories and their cultural, spiritual and social importance. By guaranteeing land tenure, the project lays the foundation for a sustainable and secure future for the communities, allowing the development of initiatives that respect their culture and environment.

The regulatory compliance analysis reveals that the project is fully aligned with the Colombian legal framework that protects the rights of indigenous communities and promotes sustainable development. It not only complies with the minimum legal requirements, but also demonstrates a proactive commitment to land tenure protection, ensuring the legal security of ancestral territories. In addition, the significant participation of indigenous communities in all phases of the project is highlighted, reflecting a deep respect for their autonomy and traditional knowledge. This participatory approach, together with measures for cultural preservation and the promotion of sustainable practices, ensures not only legal compliance, but also a positive and lasting impact on the lives of the communities, contributing to their long-term social, economic and cultural well-being. The completeness of regulatory compliance indicates careful planning and responsible project execution.

### 4.8 Carbon ownership and rights

The land tenure of the Huitora and Coropoya indigenous reserves can be evidenced in Resolution 0022 of 1981 issued by the Colombian Institute of Agrarian Reform (INCORA). This resolution legally awarded them vacant land in the jurisdiction of the Corregimiento of Puerto Solano, with defined boundaries as can be seen in the folder "02\_LAND TENURE" in Drive of the mitigation project. This adjudication is complemented by Agreement 240 (for Huitora) and Resolution 088 of 1988 of INCORA, together with Agreement N° 242 of the



National Land Agency (ANT) (for Coropoya), which extend the extension of the territories. This documentation provides the legal basis for the possession of the lands by both indigenous reserves, which could be corroborated in the open data portal of the ANT, at the following link: https://dataagenciadetierras.opendata.arcgis.com/datasets/894416ccfd34a7189c4bc44b8e19186\_0/exp lore?location=4.009580%2C-72.738300%2C4.26

Through the interviews conducted by VERSA and the review of the contracts, it was established that the indigenous reserves will receive 65% of the certified carbon credits (VCCs) generated by the project, distributed proportionally to the area of forest conserved in each reserve. This distribution is verified and adjusted in each monitoring report, as follows:

Resguardo	Elegible Area (ha) a 01/01/2018	Percentage (%)
Huitora	27,881.11	17.72
Coropoya (Implicit)	129,440.73	82.28
Total	157,321.83	100.00

Table 13. Ex-antet distribution of benefits per slip

In the interviews conducted by VERSA with the project proponents, they stated that they fully understood and accepted all the clauses of the mandate contracts, expressing their agreement with the agreed benefit sharing. They stated that all agreements with the mitigation project proponents were reached through active community participation, and that they agree with the commitments made to avoid deforestation and forest degradation, as they consider themselves ancestral guardians of the land. The project managers also provided ample and sufficient evidence that correctly justified the proponent's land tenure.

### 4.9 Risk management

As a result of the document review process developed by VERSA, the RISK MANAGEMENT PLAN was reviewed. As its name indicates, this document describes the management plan for the risks identified by the REDD+ Marena Ichena - Nag+ma Enoje Rafue project. Its objective is to prevent incidents that cause environmental and community damage, especially with regard to greenhouse gas emissions. The plan uses the structure of a "maloca" (indigenous house) as a framework, dividing the project into four pillars: Governance, Social Investment, Monitoring and Productive Projects. Environmental, financial and social risks will be assessed, and mitigation strategies will be implemented. The focus of the document is community-centered, highlighting holistic risk assessment and proactive management as its strengths.

To carry out this analysis, VERSA's audit team followed several steps. The first was the documentary review, with special emphasis on the project objectives, the risks identified



(environmental, financial, social) and the mitigation strategies proposed for each one. This involved identifying key concepts and the relationships between them. Additionally, a suitability analysis was performed according to the information provided in the text, the product of the field interviews (as described in section 3.2.3.2 Interviews of this document) and the criteria defined by the "Risk and permanence" of the BioCarbon Standard. Its objective was detecting possible deviations in the mitigation proposals and in the processes established by those responsible for the project. These deviations were identified and reported to the mitigation project manager in the VERSA FOR 101, V4.0 findings format. The findings related to this item were satisfactorily resolved, as can be seen in Annex 2 of this document.

Risk Category	Specific Risk	Proposed Mitigation Measure	VVB Analysis
	Gales/Windstorms	Departmental risk management plans; community awareness raising	Leverages existing frameworks and strengthens community preparedness, promoting a coordinated and effective response to extreme weather events.
Environmental Relevance of the Measures: High	Pests and Diseases	Monitoring; taking advantage of the natural resilience of the ecosystem.	It combines active observation with intrinsic knowledge of the ecosystem, optimizing resources and minimizing unnecessary intervention, promoting sustainability.
	Floods	IDEAM maps; buffer zones; early warning systems; early warning systems	Integrates technological tools with practical risk management measures, creating a comprehensive system that reduces the vulnerability of communities.
Financial Relevance of the measures: High	Project Financing	Resources of Maguares Zomac SAS; fiduciary agreements.	Demonstrates a strong financial commitment and a transparent approach to benefit sharing, ensuring the long-term sustainability of the project.
Social	Land tenure disputes	Community participation; training; tenure clarification.	It promotes peaceful conflict resolution, empowers communities and prevents future disputes, ensuring

Table 14. risk analysis table



Relevance of			equity and sustainable
Measures:			development.
High	Political Instability	Community strengthening; capacity building.	Empowers communities to face external challenges, increasing their resilience and autonomy in the face of external factors.
	Opportunity Costs	Community development; economic alternatives.	It offers viable alternatives that improve living conditions, reducing dependence on unsustainable activities and promoting local economic development.

In conclusion, VERSA's review of the Risk Management Plan for the Marena Ichena -Nag+ma Enoje Rafue REDD+ project evidences sound and proactive planning to mitigate environmental, financial and social risks. The holistic, community-centered approach and the effective implementation of the proposed mitigation measures, as reflected in the resolution of the findings, suggest a high probability of success in achieving the project's objectives and the sustainability of its long-term results. The structure of the plan, based on the maloca model, and the alignment with the BioCarbon Standard, reinforce the robustness of the risk management implemented.

### 4.10 Sustainable development safeguards (SDSs)

In order to conduct a detailed and structured analysis of the justifications and mitigation and prevention actions proposed by the project, a process that includes the following stages was followed:

First, it started with a review of the evidence provided by those responsible for the mitigation project, to understand how the project defined the objective of the proposals to meet the SDGs, their context and the role of the communities involved. Central issues such as flow of funds, accountability, carbon rights, community participation and respect for traditional knowledge were identified. This identification was fundamental to form a solid understanding of the content and its social and economic implications and its compliance with the criteria of the Sustainable Development Safeguards (SDSs) Tool.

Finally, the audit team conducted a thorough review of the project content to determine the extent to which its objectives are being met. This review led to the conclusion that the project has managed to establish effective tools that facilitate the implementation of actions focused on highlighting the importance of its impact on both the indigenous communities and the environment in which it will be developed.



Table	15.	Indicator	table.
INDIC	- )*	matencor	cubic.

Indicator Category	Mitigation and Prevention Actions	VVB Analysis	
Land Use	Physicochemical parameters of waste water Rate of implementation of soil conservation practices Effectiveness of the composting program Volume of waste in the controlled landfill	The project identifies a wide range of potential environmental impacts, providing a good starting point for the development of mitigation strategies. The inclusion of measures to address soil erosion, water and air pollution, soil degradation, waste management, protection of indigenous territories, flood prevention and habitat conservation demonstrates a comprehensive understanding of environmental challenges.	
Water	Efficiency of the water recirculation system Compliance with wastewater treatment standards	environmental challenges. The proposed actions aim to addred both scarcity and quality of wat resources, promoting sustainable practices in various sectors by improvi- water management and reducing adver- impacts on aquatic ecosystems. It crucial to implement monitori- systems and conduct regula assessments to ensure compliance and effectiveness in the preservation of wat	
	Habitat Fragmentation:	resources. In summary, the integration of preventive and mitigation actions in conservation projects is essential to	
Biodiversity and Ecosystems	Invasive Species	address the challenges facing biodiversity in the areas of the Huitora and Coropoya Indigenous Reserves.	
	Biodiversity Monitoring	These actions not only seek to preserve the ecosystems, but also to promote sustainable development that respects	
	Particulate Matter Pollution	the culture and heritage of the indigenous communities. Collaboration between local communities,	
	GHG Emissions Reduction	environmental authorities and researchers will be key to achieving a future where biodiversity and ecosystem	
	Species Conservation and Habitability	health remain fundamental pillars of human and environmental well-being in	



	Biodiversity Targets	the departments of Caquetá and Putumayo.	
Climate Change	Research on Biological Diversity Reforestation with native species Identification of Critical Habitats Wildlife Relocation Sensitive Area Mapping	The project's integrated approach no only seeks to reduce GHG emissions, but also emphasizes the importance of biodiversity conservation in the territories of the Indigenous Reserves. B implementing mitigation and prevention strategies, the protection of local ecosystems is scaled up and the capacit of indigenous communities t	
	Impact Assessment	sustainably manage their resources is strengthened. This interrelated approach is fundamental to ensure a more sustainable and healthy future for the region, allowing biodiversity and local cultures to coexist harmoniously.	
	Educational Activities	The project represents a comprehensive approach that combines education, economic support, health and welfare, all	
Working Conditions	Economic Support and Autonomy	and conservation of the territory. B implementing activities that direct benefit the indigenous community, th project seeks to strengthen their bond with the environment, preserve their culture and guarantee a future in harmony with nature. By addressing th challenges from multiple fronts, th project not only promotes environment conservation but also improves th	
	Health and Wellness		
	Sanitation and Drinking Water		
	Creation of REDD+ Committees	quality of life of its inhabitants, creating a sustainable model.	
Gender Equity and Empowerment	Women's Active Participation	The project's focus on gender equality not only complies with SDG 5, but also becomes an integrating element for the	
Natural Resources Monitoring Commercialization Spaces		sustainable development of the territory. By empowering women and encouraging their active participation in society, it is expected to create a fairer and more eauitable environment where all	



	Inclusion of Children and Youth: Family Support	members of the community can contribute to the collective well-being. The implementation of these actions will benefit not only women, but also the entire community, creating a lasting legacy of equality and respect for cultural and natural diversity.				
	Activity Monitoring	The project represents an approach in which the community is the main protagonist of its development. By respecting land tenure, traditional				
Land Acquisition	Prior, Free and Informed Consent	practices, and ensuring equitable benefit sharing, it promotes a development process that is both socially just and environmentally				
Lana Acquisition	Transparency and Access to Information:	Commitment to transparency, informed consent and ongoing monitoring strengthens the community's trust and				
	Participation in Decision Making	long-term relevance and effectiveness.				
Indigenous Peoples and Culture	Free, Prior and Informed Consent	The project presents a sustainable development model that integrates respect for traditional knowledge, active participation of the indiaenous				
	Leopold Matrix for Impact Assessment	communities, and a focus on social and economic justice. The implementation of mitigation and prevention actions aimed at cultural respect and equitable benefit				
	Strengthening Local Governance	sharing ensures that the project is perceived as a vehicle for positive change for the communities in the Indigenous				
	Equitable Benefit Sharing	education and sustainability, the project has the potential to leave a lasting and meaningful legacy for both th				
	Land Tenure and Legal Documentation	environment and future generations of the communities involved.				



Health and Safety	Health Impact Monitoring	The project presents a comprehensive approach that prioritizes both the health of indigenous communities and the protection of the environment. By				
	Noise Management	directly addressing basic health rights, it seeks not only to meet sustainable development objectives, but also to strengthen the social and cultural fabric of the communities. Mitigation and prevention activities are critical to ensure that the impact of the project is positive and lasting, providing a framework for care and attention that extends beyond project implementation. Ultimately, the success of the project lies in its ability to engage and empower				
	Vector Control and Disease Prevention					
	Training and Preparation for Equipment Use					
	Vulnerability Assessment	communities, making them active participants in building a healthier and more sustainable future.				
Corruption	Accountability	The project presents a participatory management model in which the indigenous communities are the protagonists. By maintaining a focus on				
	Risk Identification and Delimitation	financial transparency, respect for community rights and compliance with regulations, the foundations are laid for sustainable and equitable development.				
	Resource Management Training	established throughout the project not only guarantee the correct use of resources, but also build trust and cohesion within the communities				
	Validation of Financial Transactions	ensuring that the benefits derived from the project are distributed fairly among all those involved.				

The project's integrated approach not only seeks to reduce GHG emissions, but also emphasizes the importance of biodiversity conservation in the territories of the Indigenous Reserves. By implementing mitigation and prevention strategies, the protection of local ecosystems is scaled up and the capacity of indigenous communities to sustainably manage their resources is strengthened. This interrelated approach is fundamental to ensure a more sustainable and healthy future for the region, allowing biodiversity and local cultures to



coexist harmoniously, which is aligned with the "Sustainable Development Safeguards, SDSs" Tool.

#### *4.11* Stakeholder engagement and consultation

During the audit, the team conducted an exhaustive review of the evidence provided by the proponent of the Greenhouse Gas (GHG) Project, including the minutes of the socialization process carried out by MAGUARES ZOMAC SAS - YAUTO SAS with the governors of the departments of Caquetá and Putumayo, with the mayors of the municipalities of Solano, Cartagena del Chairá, and Puerto Leguízamo, with the secretary of indigenous affairs of Solano, with Corpoamazonia, and with La Paya National Natural Park. These findings were also supported by the interviews described in section 4.3 Interviews.

*Table 16. Stakeholder's Consultation* 

REPRESENTATIVE SECTOR
Alcaldía Solano
Alcaldía Cartagena del Chairá
ASAINCA
CORPOAMAZONÍA sede Caquetá
Comunidades INDIGENOUS RESERVATION HUITORA O WITORA
Comunidades INDIGENOUS RESERVATION DE COROPOYA

During the interviews conducted by VERSA's audit team, documented in section 4.3 of this document, the communities interviewed stated that in the context of their autonomy, the project seeks to provide them with tools and skills external to their culture through training. This will allow them to develop and implement the project on their own, strengthen their management capacity and promote their sustainable development.

As an additional measure, content has been published on Instagram, in the account @reddcolombia. This platform serves the different sectors interested in the implementation of the project, showing the formulation process, the established objectives, the implementation process and the expected results. This dissemination is part of the REDD+ project dissemination strategy in the territory, aimed at the relevant public institutions.

REDCH	communityredd	Seguir	Enviar mensaje				
	194 publicaciones	1283 seguido	res 1390 segu	idos			
	Programa Comunitario REDD+ Colombia						
	(a) communityredd						
	Inversión de impacto de Comunitarios. Ø communityredd.con	Empresas Colo n + 3	mbianas, Resguardo	s Indígenas, y Consejos			

The project proponent has the Guide for carrying out infrastructure construction Version 1.1 (30/09/2024), within this guide are described the activities that the project has to consult



other participants directly involved in the implementation of the project's own activities per pool.

Table 17. Other entities to be contacted by the project for the development of project activities.

Entity	Activity to be developed
<i>Ministry of the Interior</i>	<ul> <li>Presentation and approval of the project before the Indigenous Affairs Directorate,</li> <li>Room and minorities.</li> <li>Request for technical and regulatory advice.</li> <li>Consultation concept of origin.</li> <li>Development of prior consultation procedure if appropriate.</li> </ul>
Ministry of Culture	<ul> <li>Request the revision of the project with pertinent comments to be taken into account.</li> <li>Request advice regarding the care of the cultural heritage of the indigenous communities.</li> <li>Articulate the action plans with the communities</li> </ul>
Urban Curator's Office / Municipal Planning Office	Apply for required permits depending on the type of infrastructure to be built.
Local authorities	<ul> <li>- Request technical and regulatory advice on project scopes and departmental and municipal involvement in the project.</li> <li>- Approach the relevant secretariats to request permits.</li> </ul>
Mayor's Office/Municipal Planning Office	Land Use Permit
Ministry of Health and Social Protection	Verification that the project complies with sanitary and technical standards for health infrastructure.
Departmental/Municipal Health Secretariat	Permission to operate the health center in compliance with hygiene and safety standards.
Regional Autonomous Corporation	Permits related to the use of water resources or impacts on water bodies.
Ministry of Labor	Industrial safety and occupational health permit.

Source: Adapted from MAGUARES ZOMAC SAS - YAUTO SAS



#### - Prior Consultation:

Additionally, in order to comply with the provisions of Law 2294 of 2023, Article 230, paragraph 2, which states that "The holders of greenhouse gas mitigation initiatives must comply with the provisions of environmental, social and economic regulations and, in the case of greenhouse gas mitigation initiatives in the Agriculture, Forestry and Other Land Use sector -AFOLU, comply with the social and environmental safeguards defined by the United Nations Framework Convention on Climate Change - UNFCCC, and adopted by the country through its National Interpretation of Social and Environmental Safeguards, including free and informed prior consultation, if applicable, when the project involves areas with the presence of indigenous communities, black, Afro-Colombian, Raizal and Palenquero communities, and other tools, conditions, criteria and requirements that are defined within the framework of the National System of Safeguards. All mitigation initiatives within their Monitoring, Reporting and Verification system shall monitor, report and verify the implementation of social and economic regulations, and if applicable, the implementation of social and environmental safeguards, during all phases, which shall be subject to conformity assessment. The national government will regulate the matter".

The project initiated the process of prior consultation for the implementation of its activities through the request for determination of appropriateness and timeliness. It was submitted to the Ministry of Interior, Directorate of the National Authority for Prior Consultation, the process was carried out on April 24, 2024, under the files 2024-1-002410-030959 ID 920935 for the Huitora reservation and 2024-1-002410-030942 ID 320914 for the Coropoya reservation.

To conclude, based on the above, it is possible to affirm that the mitigation project has clear and defined mechanisms and procedures to ensure that the purpose, scope, impacts and activities of the project are objectively disclosed to all stakeholders. In addition, it has been verified that there is a process in place to address and respond to complaints, suggestions and claims, which reflects a commitment to transparency and attention to concerns.

The project also demonstrates mechanisms that allow for the active participation of all stakeholders. This includes the integration of diverse stakeholders in decision-making, ensuring that their voices are heard and their input is valued. This participation not only strengthens stakeholders' commitment to the project, but also promotes a sense of ownership and collaboration, leading to more inclusive and sustainable development.

#### *4.12* Public consultation

In strict compliance with the Public Consultation section 15.2, the consultation for comments was carried out on the BioCarbon Standard website, at the link: https://globalcarbontrace.io/consulta-publica-form/52. It was found that, during a period of 30 calendar days, which began on December 02, 2022 and ended on January 01, 2023, no evidence was found on the Global Carbon Trance page to suggest that comments were received.





It is therefore possible to conclude that the project complied with the procedures established for the Public Consultation, and that no comments were received during the designated period from December 2, 2022 to January 1, 2023 on the Global Carbon Trance website.

### 5 Verification findings

The verification process carried out by VERSA's auditor for the REDD+ Marena Ichena - Nag+ma Enoje Rafue project, was carried out through a thorough and detailed evaluation of all the evidence provided by the mitigation project manager, along with a field visit that covered all the communities that are part of the GHG project.

To comprehensively understand the activities and procedures developed in the MR of the mitigation project and establish its connection with the Greenhouse Gas Emissions (GHG), the audit team appointed by VERSA (whose designation is detailed in Table 5 of section 3.3 Audit Team, of this document), focused on verification activities during strategic planning. This evaluation was carried out considering the adequacy of the evidence provided by the project owner.

During this phase, the potential types of material misstatements associated with how the GHG project addresses the actions implemented during monitoring are real, effective, measurable, verifiable, additional, transparent and permanent over time were analyzed. The audit team assessed the likelihood of occurrence of these material errors to establish an evidence-based collection plan.

To achieve the objectives set out in the verification activities, VERSA's audit team conducted a thorough and detailed review of 100% of the evidence provided by the Project Bidder. This



review was conducted in accordance with the criteria defined for the verification process, taking as a reference the criteria defined in paragraph 2 of this document.

*The evaluation of the information was carried out with the following characteristics:* 

- 1. Complete: It was verified that the expected content was present in the document.
- 2. Accurate: Made sure that the content was aligned with reliable sources, such as standards and regulations.
- 3. Consistent: Reviewed the document for consistency both internally and with related documents (evidence).
- 4. Up to date: Checked that the content was up to date and compliant with the latest regulations applicable to the Colombian carbon market, as well as with the national interpretation of the social and environmental safeguards for REDD+ projects in Colombia, in addition to the latest version of ISO 14064-2:2019 and BioCarbon Standard normative documents in general.

During the verification process carried out by the Lead Auditor, a documentary review was conducted in the Strategic Planning stage, which included:

- 1. A comprehensive review of the Project Document, including the methodology applied, tools used, modules, monitoring plan, and quality assurance and control procedures.
- 2. An evaluation of the project implementation through the Monitoring Report.
- 3. A verification of the integrity of the data and information presented.
- 4. An assessment of compliance with the regulatory framework related to carbon management and applicable regulations to verify the regularity of the activity.
- 5. A review of the documents supporting the project's land tenure and/or carbon rights.
- 6. An assessment of the controls in place to ensure the quality of information and documentary control of the project.
- 7. A review of other supporting documents, such as maps and spreadsheets.

Based on all the evidence gathered, it can be concluded that the criteria defined for this verification were adequate and that the activities were implemented consistently over time. Emissions and removals are significant, and the evidence provided by those responsible for the mitigation project is complete, correct, consistent, up to date and supports the scope of the audit, being sufficient to support the reported greenhouse gas reductions and/or removals.

The findings identified by VERSA's audit team were recorded in FOR 101, V4.0, and were related to non-compliance in the use of updated versions of BioCarbon Standard regulatory documents. Likewise, deficiencies were observed in the monitoring of key aspects, such as compliance with current legal regulations, safeguards, and the Sustainable Development Goals (SDGs). Lack of clarity in quantification methods and reporting, as well as in any changes made, was also highlighted. Of the 30 findings identified, 29 were successfully resolved by the project managers, while one was recorded as a future action. This finding is related to the consultation with the Ministry of the Interior on the appropriateness of the



prior consultation, from which no response has been obtained. For this reason, it is necessary to evaluate it in future verifications.

The project has traceability of tests and records, validating that the Project Proponent provided 100% of the data used in the calculations to obtain the final amount of reported emission reductions. The raw data comes from reliable sources and is included in the Monitoring Report (MR).

### 5.1 Project and monitoring plan implementation

#### 5.1.1 Project activity implementation

During the verification process for the first monitoring period of the Marena Ichena -Nag+ma Enoje Rafue REDD+ project, it was verified that the PDD and annexes have tools for periodic monitoring of the main components of the REDD+ project, ensuring effective control over the variables associated with carbon. It was also found that the information related to data for carbon estimates was established in accordance with commonly accepted principles and practices for the management of REDD+ activities in Colombia.

The Monitoring Report Document of the REDD+ Marena Ichena - Nag+ma Enoje Rafue project complies with the requirements of the BioCarbon Standard document. Version 3.4. 28-June-2024 for estimating the carbon stock and the AFOLU Sector Methodological Document Quantification of GHG Emission Reductions or Removals from REDD+ Projects. BCR 0002 Version4.0. 27-May-2024. This verification confirms that the project is fully aligned with the parameters of the criteria defined in numeral 2 of this document.

During the verification, any changes in risks and material discrepancy thresholds that may have occurred were assessed. In addition, it was analyzed whether the high-level analysis procedures applied were still representative and appropriate:

- Through the verification of ex ante calculations on deforestation and degradation, GHG mitigation was assessed.
- Based on the documentation described in the PD and the spreadsheets provided by the project manager, it was possible to verify the applicability of the BCR002, V4.0 methodology.
- The baseline scenario described in numeral 15.1 Baseline emissions of the MR was evaluated, as can be seen in more detail in numeral GHG baseline emissions 5.2.2.1 of this report.
- The actions implemented by the mitigation project were evaluated for the contribution to the SDGs, and compliance with the SDG tool was verified.
- Evaluated the actions implemented by the mitigation project to ensure compliance with applicable legislation.
- Ownership and carbon rights were assessed through documentation and complemented by interviews.



- The actions implemented by the mitigation project to ensure compliance with Climate Change Adaptation were evaluated.
- Evaluated the actions implemented by the mitigation project to ensure compliance with the SDGs along with their respective tool.
- Stakeholder consultation was confirmed.
- Evaluated the actions implemented by the mitigation project to ensure compliance with the REDD Safeguards along with their respective tool.
- The status of implementation of the actions of the Orquídea Special Category associated with co-benefits was evaluated.
- Environmental and social aspects were evaluated.

A determination was made as to whether the evidence gathered was sufficient and appropriate to generate a conclusion. If it was considered insufficient, additional activities were carried out to gather additional evidence. A thorough review was made to ensure that there were no material errors or discrepancies that could affect the validity of the results obtained.

#### 5.1.2 Monitoring plan implementation and monitoring report

The verification of the REDD+ project corresponds to the first monitoring period of the project, which runs from January 1, 2018 to December 31, 2022. The audit process could be performed according to the activities described in the Monitoring Plan described in section 3.2 Validation and verification processes of this document.

For the current monitoring period, the project reported a total reduction of 8,342,653 tCO2e for five monitoring periods. The criteria established for this verification are described in Chapter 2 of this document. The authoring process was conducted with a level of assurance of at least 95%, and the material discrepancy in the data supporting the baseline scenario was less than 5% in the estimation of GHG emission removals or reductions.

The consistency of the baseline scenario and mitigation results were assessed against the validated baseline scenario as stipulated in the methodology selected for the Marena Ichena - Nag+ma Enoje Rafue REDD+ project. It was verified how the project monitors compliance with applicable legal regulations in Colombia and the indicators related to its contribution to the sustainable development objectives.

Following this assessment, it was determined that the monitoring plan is in line with national circumstances, adopts good practices and follows the quality standards established by ISO 14064-2. The project holder effectively demonstrated the quantification, monitoring, reporting and verification of carbon credits using the BCR tool "Monitoring, Reporting and Verification (MRV)". As a result, the monitoring plan is considered to comply with the methodological and reference tool requirements.

The evaluation conducted by VERSA's audit team during the strategic planning phase and the on-site audit process concludes that the information related to the monitoring plans



adequately covers the follow-up of project activities and the presentation of GHG mitigation targets, with a main focus on the prevention of deforestation and degradation.

#### 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

Not applicable for this monitoring period.

#### 5.1.2.1.2 Data and parameters monitored

Through the literature review, it was determined that the parameters used in the MR described in section 14.2 "Data and parameters to quantify the reduction of emissions". In order to calculate the ex post GHG reductions/removals for the first monitoring period are the same as those used to make the ex ante projections in the PD described in section 3.8.4 "GHG emissions reduction/removal in the project scenario".

In addition to the above, the calculations made in the Excel spreadsheets Calculo\_emisiones\_exante\_LB2005\_2017\_expost\_2018\_2022\_BCR\_Deforestacion\_v1\_04092 023, were 100% recalculated by the audit team and it was possible to corroborate that the procedures developed by the GHG Project Proponent:

- The procedures developed in the RM are aligned with the requirements of ISO 14064-2: 2019 and the BCR 0001, v4.0 methodology.
- The emissions and removals included are comprehensive; the following reservoirs were not conservatively included: dead wood and litter and woody biomass combustion was not included because the BRC 0001 v4.0 methodology does not contemplate it and the project does not contemplate it as a project activity; on the contrary, it contemplates activities to mitigate and/or compensate for them.
- It was verified that the source of the reported values corresponds to the NREF. for Colombia submitted to the UNFCCC, taken from: https://redd.unfccc.int/files/02012019\_nref\_colombia\_v8.pdf.

Parameter description	Value	Source	QA/QC
Total area	159.957,23 ha	The values were confirmed in the project file calculations.	
Eligible area	157.321,83 ha	Forest and Carbon Monitoring System (SMByC)	Own: GIS development.
Non eligible área	2.635,40 ha	Forest and Carbon Monitoring System (SMByC)	

Table 18. Parameters of the lost mitigation project monitoring.



Leakage area	16.046,98 ha	The values were confirmed in the project file calculations.	
CBFeq	543 tCO2e/ha		
COSeq	14 tCO2e/ha	Official NREF information	NREF
CTeq	556,6 tCO2e/ha		

The audit team conducted a thorough review of the data and parameters used in the assessment of greenhouse gas (GHG) emission reductions during the monitoring period. After the analysis, it was concluded that these are not only adequate, but also meet the rigorous requirements of the applied methodology. It was also verified that the secondary information parameters, which complement and support the main data, have been reported and applied correctly. Quality assurance and quality control procedures were implemented to ensure that net greenhouse gas (GHG) removals by sinks were measured and monitored in an accurate, credible, verifiable and transparent manner. The project complied with the guidelines set out in the IPCC Good Practice Guidance for Land Use, Land Use Change and Forestry (GPG).

Table 19 shows the carbon pools used to account for carbon stocks in the GHG Project.

Reservoir	Acronym	VVB Justification				
Aerial biomass	AB	It was corroborated that the values reported for the first verification of these GHG project reservoirs are the same				
Ground biomass	GB	as those reported in the PD. The aboveground ar belowground biomass values used in the GHG Project a consistent with those reported by NREF.				
Soil organic carbon	SOC	Optional, according to the methodology. However, according to the national NREF, the change in carbon content in this pool is significant, so it should be included assuming that the soil carbon content is expelled in equal proportions for 20 years, once the deforestation event happens (MADS & IDEAM, 2019).				

Table 19 Carbon Stocks.

*Fuente: Adaptado de IDEAM, 2019* 

Table 20 shows the GHG emission sources used to account for the emissions evaluated in the MR, which are consistent with those proposed by the BCR 0001 methodology and the IPCC.

Table 20. GHG emission sources



Activity	Baseline scenario		Project Scenario			Leaks			
	CO <sub>2</sub>	CH <sub>4</sub>	$N_2O$	CO2	CH <sub>4</sub>	$N_2O$	<i>CO</i> <sub>2</sub>	CH <sub>4</sub>	$N_2O$
GHG removal	SI	NO	NO	SI	NO	NO	SI	NO	NO
OVV Justification									
The mitigation project has procedures that ensure the identification of the timing and extent									
of fires that could eventually occur in the project area.									

Source: Adapted from IDEAM, 2019

The mitigation project validation and verification process ensures that the information sources and data used to estimate the emission factors are assessed and approved for the project's reduction estimates. In this context, the project proponent effectively demonstrates that its procedures are aligned with the requirements of the national greenhouse gas (GHG) inventory and national reference levels. A QA/QC plan designed to ensure data credibility was implemented. This plan outlines specific activities with a scheduled time frame from preparation to final report. The plan details specific QA/QC procedures and special QC review procedures, serving as an internal document to organize, plan and implement these activities.

#### 5.1.2.2 Environmental and social effects of the project activities

During the process of assessing the environmental and social effects of the project activities implemented during its first crediting period, a systematic approach was adopted that included several steps. First, monitoring objectives were clearly defined and focused on identifying and assessing the impacts of project activities. These objectives covered both positive and negative effects on the environment, thus ensuring a holistic view of the consequences of the actions undertaken, in line with the guidelines of the BCR No Net Harm Environmental and Social Safeguards tool.

This was followed by a comprehensive review of previous documentation, including the PD, interviews conducted with mitigation project proponents, and relevant documents such as the environmental impact assessment and socioeconomic assessments. This review provided the necessary context to identify potential changes or effects associated with recent project activities, providing a solid basis for further analysis.

Information gathering was carried out through a variety of methodologies, including community interviews and review of secondary information from official sources. This collection process was crucial to obtain accurate information on the state of the environment and the community. Once the data was collected, it was analyzed to identify trends, patterns and anomalies in the established indicators.

Based on this analysis, environmental and social impacts were evaluated, determining the magnitude, duration and intensity of each effect identified. Impacts were classified as positive, negative or neutral, and were assessed in the context of the project to identify areas requiring special attention. Recommendations were then formulated to mitigate the negative impacts and enhance the positive effects. These recommendations included



adjusting project practices, implementing new environmental and social management measures, and proposing more effective engagement with local communities, ensuring that their concerns were addressed.

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

Throughout the documentation review, a strong and rigorous approach to quality management in relation to greenhouse gas (GHG) reduction activities was evident. The Project Holder successfully demonstrated the development and implementation of robust procedures aimed at ensuring quality control at all stages of the process.

These procedures encompass a variety of tools, including manuals, specific procedural guides, and standardized formats for data collection and analysis. The relevance and pertinence of these tools, which have been designed and adapted to meet the specific needs of the project and comply with the standards established by the BCR standard and the BCR0002 methodology, is particularly noteworthy.

It is important to note that the effective implementation of these quality procedures not only ensures the accuracy of the data collected, but also contributes to the transparency and credibility of the GHG Project as a whole.

## 5.1.2.4 Description of the methSDG defined for the periodic calculation of GHG reductions or removals, and leakage

During the audit, a thorough review of 100% of the Excel spreadsheets was performed, confirming that the procedures for determining the Project's GHG mitigation reductions/removals in the eligible Project area are aligned with the procedures described in the PD.

It can be assured that the procedures defined to periodically calculate the GHG reductions/removals calculations are equal to those described in the PD and therefore ensure compliance with the methodological guidelines established by BCR0002. Version 4.0. Based on the information provided by the Project Holder and the quality control performed by the audit team on the results and shapefile layers of the project areas.

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

At this point, it is important to clarify that the Huitora and Coropoya indigenous reserves are the proponents and responsible for the development of the project within their territorial boundaries. As project owners, the indigenous reserves assume responsibility for implementing the project in accordance with the standards established in the REDD+ project framework.



The responsibilities of the two partner companies, Yauto SAS and Maguares SAS, in the REDD+ project with the indigenous communities are as follows:

- 1. **Project Formulation and Certification**: Both companies are responsible for the formulation, registration, registration, validation and certification of the REDD+ project.
- **2. Respect for Community Autonomy:** They must respect the autonomy of the communities in decision making and their own governance structures.
- 3. **Prioritization of Needs:** During the formulation process, communities prioritize their needs and activities, in alignment with REDD+ program requirements.
- 4. **Technical Studies:** The companies carry out technical studies to evaluate the tons of carbon stored in the territory and provide tools to the communities for the formulation of the project.
- 5. **Technical Support in Implementation:** During implementation, they will provide the necessary technical support to ensure the correct execution of the activities outlined in the project document.

These responsibilities seek to foster effective collaboration between the companies and the indigenous communities, ensuring that decisions are consensual and that local needs are addressed.

The project managers have demonstrated the existence of procedures to ensure and control the quality of implementation during the GHG project execution phase. These procedures are applied in all phases of the project, considering the applicable legal and technical requirements. This approach aims to comply with the following aspects:

- Ensure proper project development and management.
- Identify and control resources to carry out activities at all stages of the project.
- Implement manuals, procedures, guidelines and formats required for the project.
- Apply methodologies to quantify GHG emission reductions.

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

It is confirmed that the activities implemented in the RM are aligned with the activities described in the PD. The information provided in the RM satisfactorily meets the criteria of accuracy, transparency, consistency and coherence. Regarding the monitoring of the Sustainable Development Goals (SDGs), it has been verified, through the review of the evidence presented by the project managers and during the field visit, that those responsible for the mitigation project have demonstrated, that from the beginning of its implementation



have effectively contributed to achieving the following Sustainable Development Goals. This by the use of the Tool to determine contributions to the achievement of the SDGs, the definition of relevant criteria, activities and indicators,

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

To verify the progress made in terms of co-benefits of the project, the VERSA team conducted an analysis based on the evidence provided by the person responsible for the development of the project, where key aspects were identified such as that the project has clearly defined in Table 14. Indicators Project monitoring for the orchid category, numeral 11 Special categories, related to co-benefits of the RM as: indicators, goals, units of measurement, sampling methodology, monitoring frequency and responsible. Below are the activities that showed progress during the implementation period:

#### **Biodiversity Conservation**

- Actions are implemented to halt biodiversity loss, such as ecosystem conservation, natural resource monitoring, reforestation with native species, and biodiversity research.
- Ensures that invasive species are not introduced, preserving local biodiversity.
- Community Benefits
- Strengthens social participation and empowerment of communities in the management of natural resources.
- Promotes productive projects that generate short- and long-term income for community members, including initiatives such as beekeeping and collective ventures.

**Gender Equity** 

- The project is aligned with Colombian regulations that promote gender equality, ensuring the active participation of women in various community and cultural activities.
- Leadership training and opportunities for women to market their products are provided.

Finally, the project seeks to integrate environmental conservation with social and economic development, promoting gender equity and community participation, thus fulfilling the requirements of the Orquídea Category.

### 5.2 Quantification of GHG emission reductions and removals

The following is a description of the steps taken to assess the consistency of the quantification of greenhouse gas (GHG) emission reductions, in accordance with the applicable requirements in BCR 0002 methodology, version 4.0. This evaluation was performed according to the information provided in the Monitoring Report (MR), numeral 15, entitled "Quantification of GHG emission reductions/removals".


First, the identification of the appropriate methods and equations was carried out, based on the activity data and the type of project. Subsequently, verification of the information provided in the Geographic Information System (GIS) was carried out, allowing confirmation of the accuracy of the spatial data used.

In addition, the rate of deforestation in the reference region during the historical reference period was verified to ensure that the data accurately reflect the environmental situation. Verifications were also carried out on the values and source of data when these are provided from secondary information, ensuring their reliability. Data units were also verified to ensure that appropriate measures are used consistently. The implementation of methods and equations in the spreadsheet was reviewed to confirm their correct and complete application.

Verification of the projected annual deforestation or degradation in the Project Area was also carried out, which is fundamental to determine the baseline presented in the PD. Likewise, the verification of the projected annual deforestation or degradation in the Leakage Area and the Project Emissions was also carried out. Finally, we verified that the correct results were presented in the documents, thus ensuring the completeness and accuracy of the information provided.

Based on the analysis conducted by the audit team, it is possible to conclude that the eligible area of the project corresponds to the forest category at the beginning of the project activities and ten years before the start of the project (stable forest). The project included areas that meet the definition of forest for Colombia, i.e. are larger than 1 ha, have a canopy cover greater than 30% and a tree height greater than 5 m. The audit team corroborated the forest areas in the GIS file provided by the project owner and recognized the national forest definition. The project used official cartography (obtained from SyMBC) in conjunction with the digital satellite image processing procedure. Therefore, after evaluating the evidence provided, it is considered that the PD and RM adequately detail the type of project, the technology, the measures implemented and a correct procedure to define project eligibility.

# 5.2.1 Methodology deviations (if applicable)

According to the evidence presented by the person responsible for the mitigation project, no methodological deviations were identified for this monitoring period.

#### 5.2.2 Mitigation results

During the audit process, the parameters for identifying greenhouse gas emissions in the baseline scenario were evaluated and their compliance was validated considering the criteria defined by:

- BIOCARBONO CERT. 2024. NORMA BCR. Versión 3.4. 28 de junio de 2024.
- CERT BIOCARBONO, 2024. CUANTIFICACIÓN DE EMISIONES Y REDUCCIONES DE GEI Proyectos REDD+ BRC 0002, versión 4.0. 27 de mayo de 2024..



The steps performed to assess the consistency of the quantification of GHG reductions, in accordance with the applicable requirements in the methodology used and the VVM, were applied according to the information provided in the RM, Section "15. Quantification of GHG emission reductions/removals", as follows:

- Identification of appropriate methods and equations according to activity data and project type.
- Verification of the GEODATABASES provided by the project in QGIS.
- Verification of the procedures implemented to estimate the deforestation rate in the Reference Region during the historical reference period.
- Verification of data values and sources when provided from secondary information, e.g. emission factors are from the NREF.
- Verification of the conservatism of the data units.
- Review of full and proper implementation of methods and equations in spreadsheets.
- Verification of projected annual deforestation/degradation in the Project Area to determine the baseline presented in the PD.
- Verification of projected annual deforestation/degradation in the Leakage Area and Project Emissions.
- Verification that the correct results are presented in the documents.

Through the bibliographic review it was possible to establish that the PD was carried out in accordance with the guidelines established in the methodological documents of the AFOLU sector, particularly the BCR0002 methodology, Version 4.0. Section 3 of the PD describes the conditions of applicability of the methodology, how the limits of the project were determined, the description of the identification of the baseline, additionality, causes and agents of deforestation/degradation, uncertainty management and mitigation results. In this sense, the supporting documentation of section 3 was evaluated and as can be seen in this document, it is considered that the information presented is reliable and sufficient in the scenario of formulation and quantification of ex ante reductions.

The eligible project area corresponds to the forest category at the start of project activities and twelve years prior to the start of the project (stable forest). The project included areas that meet the definition of forest for Colombia, i.e. are larger than 1 ha, have a canopy cover of more than 30% and a tree height greater than 5 m. The audit team corroborated the forest areas in the GIS file provided by the project owner and recognized the national forest definition.

The project used official cartography obtained from SyMBC, together with the digital satellite image processing procedure. Accordingly, the project complies with the BCR0002 methodological document and the national forest definition.

In conclusion, the audit process conducted for the project confirms that comprehensive and systematic assessments of the quantification of greenhouse gas reductions were carried out. It was verified that the methodology used adheres to the standards established by



BIOCARBON CERT and that rigorous procedures were applied to ensure the reliability and validity of the data presented.

The project was aligned with AFOLU sector guidelines and complied with the national definition of forest in Colombia, ensuring that eligible areas meet the established criteria. The supporting documentation submitted has been found to be reliable and sufficient, ensuring that ex ante reductions were adequately formulated and quantified. This systematic and rigorous approach contributes to the legitimacy of the project and its commitment to climate change mitigation through sustainable forest management practices.

#### 5.2.2.1 GHG baseline emissions

To validate the baseline, the audit team evaluated the updated PD. To determine that the project meets the criteria for the establishment of the baseline region, the following information was taken into account:

a) The reference region may include all or part of the project area: The reference region includes the entire project area; the information was validated through the GIS file provided by the project holder.

*b)* Drivers and drivers of deforestation/degradation identified in the reference region can access the project area: Given that there are similarities in economics and land ownership between the reference region and the project area, the drivers can access the project area. The project holder described the drivers identified in Section 11 of the PD.

c) The project area is of interest to the drivers identified in the previous criterion: The project proponent demonstrated that the drivers of deforestation and degradation have similarities between the reference region and the project area.

d) Land tenure and land use rights should be characterized in the reference region: The project meets this criterion, given that land tenure in the reference region includes private properties with the same land use rights as the project area.

*e)* Exclude areas of restricted access for agents and drivers of deforestation and degradation: An overlap with La Paya National Park was excluded from the project area.





As already mentioned in numeral 5.2.2.2.2 Eligible areas in the GHG Project boundaries of this document, it was evidenced that the mitigation project identified the eligible areas for forest conservation, following the boundaries of the indigenous reserves and based on the criteria established by the National Land Agency and through an exhaustive multi-temporal analysis, comparative of forest cover maps from 2005 and 2017 allowed correctly identifying those areas that have maintained the forest condition since 2005 and that meet the definition established by IDEAM for Colombia.

Eligible areas were determined to cover a total of 157,321.83 hectares. In addition, areas that no longer meet the eligibility requirements, such as those that have been deforested, regenerated or those classifications that do not correspond to forest, have been excluded from this figure.

The following GHG emissions are presented in the baseline scenario.

It was thus established that emissions from unplanned deforestation in the baseline scenario are 24,560,622 tCO2e, with an annual average of 1,228,031 tCO2e per year in the first 20 years; and 46,706,162 tCO2e, with an annual average of 1,167,654 tCO2e for the total of the 40 years:

Year	Historical deforestation (ha)	Forest area (ha)	Total biomass (t)	Soils (tCO2eq)	Annual emission (tCO2eq)
2018	2.622,24	157.321,83	1.423.483,00	35.576,00	1.459.059
2019	2.757,76	154.699,59	1.497.050,00	37.414,00	1.534.464
2020	2.877,36	151.941,83	1.561.975,00	39.037,00	1.601.012
2021	2.977,46	149.064,47	1.616.313,00	40.395,00	1.656.708
2022	3.055,66	146.087,02	1.658.768,00	41.456,00	1.700.224
2023	1.990,01	143.031,36	1.080.279,00	26.998,00	1.107.277
2024	1.990,01	141.041,34	1.080.279,00	26.998,00	1.107.277
2025	1.990,01	139.051,33	1.080.279,00	26.998,00	1.107.277

Table 21. Emissions from deforestation in the baseline scenario for 20 and 40 years.



Year	Historical deforestation (ha)	Forest area (ha)	Total biomass (t)	Soils (tCO2eq)	Annual emission (tCO2eq)
2026	1.990,01	137.061,32	1.080.279,00	26.998,00	1.107.277
2027	1.990,01	135.071,31	1.080.279,00	26.998,00	1.107.277
2028	1.990,01	133.081,29	1.080.279,00	26.998,00	1.107.277
2029	1.990,01	131.091,28	1.080.279,00	26.998,00	1.107.277
2030	1.990,01	129.101,27	1.080.279,00	26.998,00	1.107.277
2031	1.990,01	127.111,26	1.080.279,00	26.998,00	1.107.277
2032	1.990,01	125.121,25	1.080.279,00	26.998,00	1.107.277
2033	1.990,01	123.131,23	1.080.279,00	26.998,00	1.107.277
2034	1.990,01	121.141,22	1.080.279,00	26.998,00	1.107.277
2035	1.990,01	119.151,21	1.080.279,00	26.998,00	1.107.277
2036	1.990,01	117.161,20	1.080.279,00	26.998,00	1.107.277
2037	1.990,01	115.171,18	1.080.279,00	26.998,00	1.107.277
	Total	44.140,66	23.961.774	598.848	24.560.622
Annual average		2.207,03	1.198.089	29.942	1.228.031
21	2.038	1.990,01	113.181,17	1.080.279,00	26.998,00
22	2.039	1.990,01	111.191,16	1.080.279,00	26.998,00
23	2.040	1.990,01	109.201,15	1.080.279,00	26.998,00
24	2.041	1.990,01	107.211,14	1.080.279,00	26.998,00
25	2.042	1.990,01	105.221,12	1.080.279,00	26.998,00
26	2.043	1.990,01	103.231,11	1.080.279,00	26.998,00
27	2.044	1.990,01	101.241,10	1.080.279,00	26.998,00
28	2.045	1.990,01	99.251,09	1.080.279,00	26.998,00
29	2.046	1.990,01	97.261,07	1.080.279,00	26.998,00
30	2.047	1.990,01	95.271,06	1.080.279,00	26.998,00
31	2.048	1.990,01	93.281,05	1.080.279,00	26.998,00
32	2.049	1.990,01	91.291,04	1.080.279,00	26.998,00
33	2.050	1.990,01	89.301,03	1.080.279,00	26.998,00
34	2.051	1.990,01	87.311,01	1.080.279,00	26.998,00
35	2.052	1.990,01	85.321,00	1.080.279,00	26.998,00
36	2.053	1.990,01	83.330,99	1.080.279,00	26.998,00
37	2.054	1.990,01	81.340,98	1.080.279,00	26.998,00
38	2.055	1.990,01	79.350,96	1.080.279,00	26.998,00
39	2.056	1.990,01	77.360,95	1.080.279,00	26.998,00
40	2.057	1.990,01	75.370,94	1.080.279,00	26.998,00
T	otal 40 years	83.940,90	45.567.354	1.138.808	46.706.162
Ar	nual average	2.098,52	1.139.184	28.470	1.167.654

Source: Yauto SAS and Maguares SAS, 2024.

Emissions from forest degradation in the baseline scenario are 2,179,542 tCO2e, with an annual average of 108,977 tCO2e per year in the first 20 years; and 4,359,085 tCO2e, with an annual average of 108,977 tCO2e for the total 40 years:



Year	Primary Deforestati on (ha)	Secondary Deforestati on (ha)	Annual emission (tCO2eq)	Core - Patch (tCO2eq)	Perforated - Patch (tCO2eq)	Annual project emission (tCO2eq)
1	2.018	7.230,85	18,28	108.910	67,21	108.977
2	2.019	7.230,85	18,28	108.910	67,21	108.977
3	2.020	7.230,85	18,28	108.910	67,21	108.977
4	2.021	7.230,85	18,28	108.910	67,21	108.977
5	2.022	7.230,85	18,28	108.910	67,21	108.977
6	2.023	7.230,85	18,28	108.910	67,21	108.977
7	2.024	7.230,85	18,28	108.910	67,21	108.977
8	2.025	7.230,85	18,28	108.910	67,21	108.977
9	2.026	7.230,85	18,28	108.910	67,21	108.977
10	2.027	7.230,85	18,28	108.910	67,21	108.977
11	2.028	7.230,85	18,28	108.910	67,21	108.977
12	2.029	7.230,85	18,28	108.910	67,21	108.977
13	2.030	7.230,85	18,28	108.910	67,21	108.977
14	2.031	7.230,85	18,28	108.910	67,21	108.977
15	2.032	7.230,85	18,28	108.910	67,21	108.977
16	2.033	7.230,85	18,28	108.910	67,21	108.977
17	2.034	7.230,85	18,28	108.910	67,21	108.977
18	2.035	7.230,85	18,28	108.910	67,21	108.977
19	2.036	7.230,85	18,28	108.910	67,21	108.977
20	2.037	7.230,85	18,28	108.910	67,21	108.977
Tota	l 20 years	144.617,0	365,5	2.178.198,0	1.344,0	2.179.542
Annu	al 20 years	7.230,9	18,3	108.909,9	67,2	108.977
21	2038	7.230,85	18,28	108.910	67,21	108.977
22	2039	7.230,85	18,28	108.910	67,21	108.977
23	2040	7.230,85	18,28	108.910	67,21	108.977
24	2041	7.230,85	18,28	108.910	67,21	108.977
25	2042	7.230,85	18,28	108.910	67,21	108.977
26	2043	7.230,85	18,28	108.910	67,21	108.977
27	2044	7.230,85	18,28	108.910	67,21	108.977
28	2045	7.230,85	18,28	108.910	67,21	108.977
29	2046	7.230,85	18,28	108.910	67,21	108.977
30	2047	7.230,85	18,28	108.910	67,21	108.977
31	2048	7.230,85	18,28	108.910	67,21	108.977
32	2049	7.230,85	18,28	108.910	67,21	108.977
33	2050	7.230,85	18,28	108.910	67.21	108.977
34	2051	7.230,85	18,28	108.910	67.21	108.977
35	2052	7.230.85	18,28	108.010	67.21	108.077
36	2053	7.230,85	18,28	108.910	67,21	108.977

*Table 22. Emissions from degradation in the baseline scenario for 20 and 40 years.* 



37	2054	7.230,85	18,28	108.910	67,21	108.977
38	2055	7.230,85	18,28	108.910	67,21	108.977
39	2056	7.230,85	18,28	108.910	67,21	108.977
40	2057	7.230,85	18,28	108.910	67,21	108.977
Tota	l 40 years	289.234,0	731,1	4.356.397	2.688	4.359.085
Annual 40 years		7.230,9	18,3	108.909,9	67,2	108.977

Source: Yauto SAS and Maguares SAS, 2024.

The estimated ex-ante net greenhouse gas (GHG) emission reduction figure is considered accurate and realistic. This is because the formulas used are consistent with the monitoring plan and what is indicated in the PD document, and both the methodology and the default values applied are appropriate. Furthermore, the audit team concludes that no significant material discrepancies were identified that could influence the results, and that the results are clearly and correctly represented in the spreadsheets provided.

The following GHG emissions are presented in the scenario with project.

Emission reductions from unplanned deforestation in the scenario with project (Exante) are 23,406,734 tCO2e, with an average of 1,170,337 tCO2e per year in the first 20 years; and 44,519,174 tCO2e, with an annual average of 1,112,979 tCO2e for the total 40 years, that is, a 95% reduction in emissions with respect to the baseline scenario:

Year	Historical deforestation	Forest area (ha)	Total biomass (t)	Soils (tCO2eq)	Annual project emission (tCO2eq)
1	2018	2.622,24	157.321,83	1.423.483,00	35.576,00
2	2019	2.757,76	154.699,59	1.497.050,00	37.414,00
3	2020	2.877,36	151.941,83	1.561.975,00	39.037,00
4	2021	2.977,46	149.064,47	1.616.313,00	40.395,00
5	2022	3.055,66	146.087,02	1.658.768,00	41.456,00
6	2023	1.990,01	143.031,36	1.080.279,00	26.998,00
7	2024	1.990,01	141.041,34	1.080.279,00	26.998,00
8	2025	1.990,01	139.051,33	1.080.279,00	26.998,00
9	2026	1.990,01	137.061,32	1.080.279,00	26.998,00
10	2027	1.990,01	135.071,31	1.080.279,00	26.998,00
11	2028	1.990,01	133.081,29	1.080.279,00	26.998,00
12	2029	1.990,01	131.091,28	1.080.279,00	26.998,00
13	2030	1.990,01	129.101,27	1.080.279,00	26.998,00
14	2031	1.990,01	127.111,26	1.080.279,00	26.998,00
15	2032	1.990,01	125.121,25	1.080.279,00	26.998,00
16	2033	1.990,01	123.131,23	1.080.279,00	26.998,00

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Year	Historical deforestation	Forest area (ha)	Total biomass (t)	Soils (tCO2eq)	Annual project emission (tCO2eq)
17	2034	1.990,01	121.141,22	1.080.279,00	26.998,00
18	2035	1.990,01	119.151,21	1.080.279,00	26.998,00
19	2036	1.990,01	117.161,20	1.080.279,00	26.998,00
20	2037	1.990,01	115.171,18	1.080.279,00	26.998,00
To	tal 20 years	44.140,66	23.961.774	598.848	24.560.622
Ann	ual 20 years	2.207,03	1.198.089	29.942	1.228.031
21	2038	1.990,01	113.181,17	1.080.279,00	26.998,00
22	2039	1.990,01	111.191,16	1.080.279,00	26.998,00
23	2040	1.990,01	109.201,15	1.080.279,00	26.998,00
24	2041	1.990,01	107.211,14	1.080.279,00	26.998,00
25	2042	1.990,01	105.221,12	1.080.279,00	26.998,00
26	2043	1.990,01	103.231,11	1.080.279,00	26.998,00
27	2044	1.990,01	101.241,10	1.080.279,00	26.998,00
28	2045	1.990,01	99.251,09	1.080.279,00	26.998,00
29	2046	1.990,01	97.261,07	1.080.279,00	26.998,00
30	2047	1.990,01	95.271,06	1.080.279,00	26.998,00
31	2048	1.990,01	93.281,05	1.080.279,00	26.998,00
32	2049	1.990,01	91.291,04	1.080.279,00	26.998,00
33	2050	1.990,01	89.301,03	1.080.279,00	26.998,00
34	2051	1.990,01	87.311,01	1.080.279,00	26.998,00
35	2052	1.990,01	85.321,00	1.080.279,00	26.998,00
36	2053	1.990,01	83.330,99	1.080.279,00	26.998,00
37	2054	1.990,01	81.340,98	1.080.279,00	26.998,00
38	2055	1.990,01	79.350,96	1.080.279,00	26.998,00
39	2056	1.990,01	77.360,95	1.080.279,00	26.998,00
40	2057	1.990,01	75.370,94	1.080.279,00	26.998,00
Tot	al 40 years	83.940,90	45.567.354	1.138.808	46.706.162
Ann	ual 40 vears	2.008.52	1.130.184	28.470	1.167.654

Source: Yauto SAS and Maguares SAS, 2024.

The estimated deforestation emissions in the baseline scenario for 20 and 40 years are considered accurate and realistic. This is because the formulas used are consistent with the monitoring plan and what is indicated in the PD document, and both the methodology and the default values applied are appropriate. In addition, the audit team concludes that no significant material discrepancies were identified that could influence the results, and the results are clearly and correctly represented in the spreadsheets provided.

Emission reductions from forest degradation in the scenario with project (Exante) are 1,542,088 tCO2e, with an average of 77,104 tCO2e per year in the first 20 years; and



3,084,176 tCO2e, with an annual average of 77,104 tCO2e for the total of the 40 years, i.e., an emission reduction of 70% with respect to the baseline scenario:

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		Simulated project scenario (PE) ex ante							
		Projec	ct area		EX ANTE RE	DUCTIONS			
Year o	f project	Projected annual primary degradation in the project area in the scenario with REDD+ project	Projected annual Secondary Degradation in the project area in the REDD+ project scenario	Ex-ante net emission reductions Primary and Secondary Degradation REDEG.REDD-PROY REm		Marketable emission reductions			
Year of project	Calendar	DFPREDD+ project,year	DFSREDD+ project,year	RE <sub>DEG,REDD+proy</sub> RE <sub>m</sub>		<i>REC</i> <sub>mt</sub>	<i>REC</i> <sub>m</sub>		
<i>(t)</i>	yeur	ha	ha	tCO₂eq	tCO <sub>2</sub> eq	$tCO_2eq$	$tCO_2eq$		
1	2018	723,09	1,83	77.104	77.104	61.683	61.683		
2	2019	723,09	1,83	77.104	154.209	61.683	123.366		
3	2020	723,09	1,83	77.104	231.313	61.683	185.049		
4	2021	723,09	1,83	77.104	308.418	61.683	246.732		
5	2022	723,09	1,83	77.104	385.522	61.683	308.415		
6	2023	723,09	1,83	77.104	462.626	61.683	370.098		
7	2024	723,09	1,83	77.104	539.731	61.683	431.781		
8	2025	723,09	1,83	77.104	616.835	61.683	493.464		
9	2026	723,09	1,83	77.104	693.940	61.683	555.147		
10	2027	723,09	1,83	77.104	771.044	61.683	616.830		
11	2028	723,09	1,83	77.104	848.148	61.683	678.513		
12	2029	723,09	1,83	77.104	925.253	61.683	740.196		
13	2030	723,09	1,83	77.104	1.002.357	61.683	801.879		
14	2031	723,09	1,83	77.104	1.079.462	61.683	863.562		
15	2032	723,09	1,83	77.104	1.156.566	61.683	925.245		
16	2033	723,09	1,83	77.104	1.233.670	61.683	986.928		
17	2034	723,09	1,83	77.104	1.310.775	61.683	1.048.611		
18	2035	723,09	1,83	77.104	1.387.879	61.683	1.110.294		
19	2036	723,09	1,83	77.104	1.464.984	61.683	1.171.977		
20	2037	723,09	1,83	77.104	1.542.088	61.683	1.233.660		
21	2038	723,09	1,83	77.104	1.619.192	61.683	1.295.343		
22	2039	723,09	1,83	77.104	1.696.297	61.683	1.357.026		
23	2040	723,09	1,83	77.104	1.773.401	61.683	1.418.709		
24	2041	723,09	1,83	77.104	1.850.506	61.683	1.480.392		
25	2042	723,09	1,83	77.104	1.927.610	61.683	1.542.075		
26	2043	723,09	1,83	77.104	2.004.715	61.683	1.603.758		
27	2044	723,09	1,83	77.104	2.081.819	61.683	1.665.441		
28	2045	723,09	1,83	77.104	2.158.923	61.683	1.727.124		
29	2046	723,09	1,83	77.104	2.236.028	61.683	1.788.807		
30	2047	723,09	1,83	77.104	2.313.132	61.683	1.850.490		
31	2048	723,09	1,83	77.104	2.390.237	61.683	1.912.173		
32	2049	723,09	1,83	77.104	2.467.341	61.683	1.973.856		



33	2050	723,09	1,83	77.104	2.544.445	61.683	2.035.539
34	2051	723,09	1,83	77.104	2.621.550	61.683	2.097.222
35	2052	723,09	1,83	77.104	2.698.654	61.683	2.158.905
36	2053	723,09	1,83	77.104	2.775.759	61.683	2.220.588
37	2054	723,09	1,83	77.104	2.852.863	61.683	2.282.271
38	2055	723,09	1,83	77.104	2.929.967	61.683	2.343.954
39	2056	723,09	1,83	77.104	3.007.072	61.683	2.405.637
40	2057	723,09	1,83	77.104	3.084.176	61.683	2.467.320
T	otal	28.923	73	3.084.176		2.467.320	
An	nual	723	2	77.104		61.683	

Source: Yauto SAS and Maguares SAS, 2024.

The Total deforestation and degradation figure for the quantification period (40 years): 1,190,083 tCO2e/year and 47,603,350 tCO2e for a crediting period of 40 years, is considered accurate and realistic. This is because the formulas used are consistent with the monitoring plan and what is indicated in the PD document, and both the methodology and the default values applied are adequate. In addition, the audit team concludes that no significant material discrepancies were identified that could influence the results, and the results are clearly and correctly represented in the spreadsheets provided.

#### 5.2.2.2 GHG project emissions

#### Baseline emissions

According to the guidelines of the BCR0002 Version 4.0 methodology, the greenhouse gas (GHG) emissions corresponding to the baseline scenario are detailed below. In this context, emission reductions due to unplanned deforestation are quantified at 7,349,449 tCO2e, equivalent to an annual average of 1,469,890 tCO2e.

		A	Project	Area	Leakag	e Belt	
Year		Annual Baseline Emission (tCO2eq)	Projected annual deforestation	Annual Emissio n (tCO2e q)	Projected annual deforestation	Annual Emission (tCO2eq)	Emission Reduction in Project Scenario (tCO2eq)
		$EA_{lbt}$	$CSB_{lb}$	$EA_{lb,t}$	CSB <sub>im,f</sub>	EA, <sub>ft</sub>	
Т	Calendar	tCO2eq	На	tCO2e q	Ha	tCO2eq	tCO2eq
1	2.018	1.459.059	131,11	72.973	73,43	40.867	1.345.219
2	2.019	1.534.464	137,89	76.744	73,43	40.867	1.416.853
3	2.020	1.601.012	143,87	80.073	73,43	40.867	1.480.072
4	2.021	1.656.708	148,87	82.858	73,43	40.867	1.532.983
5	2.022	1.700.224	152,78	85.035	73,43	40.867	1.574.322
Т	'otal	7.951.467	715	397.683	367	204.335	7.349.449
Aı	ınual	1.590.293	143	79.537	73	40.867	1.469.890

*Table 25. Emissions from unplanned deforestation in the baseline scenario.* 



# Source: Yauto SAS and Maguares SAS, 2024.

*Emission reductions from forest degradation in the baseline scenario are 385,522 tCO2e, averaging 77,104 tCO2e per year:* 

*Table 26. Emissions from forest degradation in the baseline scenario* 

Year	Annual issuance Baseline	Projected annual	Projected annual	Emissions per	Secondary dea	Ex-ante emission reductions
1 cur	EA <sub>lbt</sub> tCO2e	primary degradation	secondary degradation	primary deg	emissions	RE deg REDD+proyc
2018	108.977	723,09	1,83	10.898	6,72	77.104
2019	108.977	723,09	1,83	10.898	6,72	77.104
2020	108.977	723,09	1,83	10.898	6,72	77.104
2021	108.977	723,09	1,83	10.898	6,72	77.104
2022	108.977	723,09	1,83	10.898	6,72	77.104
Total	544.886	3.615,43	9,14	54.489	33,61	385.522
Annual	108.977	723,09	1,83	10.898	6,72	77.104

Source: Yauto SAS and Maguares SAS, 2024.

*In the scenario with monitored project, the following GHG emissions are presented:* 

*Emission reductions from unplanned deforestation in the scenario with monitored project (Expost) are 7,797,924 tCO2e, with an average of 1,559,585 tCO2e per year:* 

Table 27. emission reductions from unplanned deforestation in the scenario with project.

		Project		
Ye	Year Actual annual deforestation		Annual issuance	<i>Emission</i> <i>reductions in the</i>
Of the project	Calendar	CSBlb	EA <sub>lb</sub> , t	Expost scenario
<i>(t)</i>	Cultinuur	ha	tCO₂eq	tCO₂eq
1	2.018	39,61	22.048	1.562.549
2	2.019	151,64	76.744	1.475.994
3	2,020	20,71	80.073	1.552.794
4	2.021	27,24	82.858	1.601.162
5	2.022	52,74	85.035	1.605.425
То	tal	291,95	346.758	7.797.924
Anr	nual	58,39	69.352	1.559.585

Source: Yauto SAS y Maguares SAS, 2024



Emission reductions from forest degradation in the scenario with project (Exante) are 544,729 tCO2e, with an average of 108,946 tCO2e per year:



	Project area							EX AN' REDUCTI	EX ANTE REDUCTIONS	
Annua l Year ce Baseli ne		Projected annual primary degradation in the project area in the scenario with REDD+ project		Ex-ante net emission reductions Primary and Secondary Degradation						
Of the	Calend	EAlbt	DFPREDD+proy, año	DFSREDD+proy, año	Core - Patch	Perforat ed - Patch	EAREDD+proy, año	RE <sub>DEG,REDD+</sub>	RE <sub>m</sub>	
proje ct (t)	ar	tCO2e q	ha	ha	tCO₂eq	tCO₂eq	tCO₂eq	tCO₂eq	tCO₂e q	
1	2.018	108.97 7	0,73	0,00	10,98	0,00	11	108.948	108.94 8	
2	2.019	108.97 7	0,02	0,00	0,27	0,00	0	108.962	217.91 0	
3	2.020	108.97 7	0,23	0,00	3,51	0,00	4	108.869	326.77 9	
4	2.021	108.97 7	0,00	0,00	0,00	0,00	-	108.973	435·75 1	
5	2.022	108.97 7	0,00	0,00	0,00	0,00	-	108.977	544.7 29	
Т	otal	544.88 6	0,98	-	14,76	-	14,76	544.729		
An	nual	108.97 7	0,20	-	2,95	-	2,95	108.946		

Table 28	omission	reductions	from	innlanned	do	foractation	in	the	congrio	with	nro	inct
<i>1 uble 20.</i>	enussion	reductions	μοπιι	ипріанней	ue	jorestation	lΠ	lile	scenario	WILII	proj	ject

Source: Yauto SAS y Maguares SAS, 2024

The total emissions figure for this monitoring period is 8,342,653 tCO2e, with an annual average of 1,668,531 tCO2e/year. Of this amount, 7,797,924 tCO2e correspond to deforestation, with an annual average of 1,559,585 tCO2e/year, and 544,729 tCO2e are attributable to degradation, with an annual average of 108,946 tCO2e/year. This analysis is based on a 5-year monitoring period, and the estimates are considered to be accurate and realistic. The formulas used are consistent with the monitoring plan and with what is established in the PD document, and both the methodology and the default values applied are adequate. Furthermore, the audit team concludes that no significant material discrepancies have been identified that could affect the results, which are clearly and correctly presented in the spreadsheets provided.

#### 5.2.2.3 GHG leakage

The leakage assessment process conducted by the audit team began with a detailed analysis that identified how the project managers justified the analysis of drivers, agents and underlying causes of deforestation and forest degradation. This analysis took into account the following aspects: first, it was identified that the underlying causes of deforestation and degradation have predominant institutional, economic, technological and social motivations, derived from the absence of public policies, a centralized state and deficiencies in governance, which are identified as barriers. Secondly, it was determined that the agents of deforestation are individuals or groups of individuals who directly cause deforestation.



Finally, it was analyzed that the drivers of deforestation correspond to a process that articulates both the agents and the underlying causes, driving deforestation for the development of economic activities such as mining, illicit crops, cattle ranching and timber product extraction.

El análisis de los resultados de la revisión documental fue corroborado de manera participativa por el equipo auditor, en colaboración con los responsables del proyecto, los proponentes del proyecto y otras partes interesadas, a través de entrevistas que permitieron verificar que los hitos relacionados con la deforestación y la degradación forestal coinciden con los descritos en el PD y con los monitoreados en el RM.

After reviewing 100% of the information provided, it was possible to confirm that greenhouse gas (GHG) emissions from deforestation in the leakage area during the monitoring period (2018-2022) totaled 379,072 tCO2e.

Year		Expo		
		Deforestation Degradation		Total leakage
Of the project	Calendar	EA,ft	EA,ft	
( <i>t</i> )	Culendur	tCO₂eq	tCO₂eq	tCO₂eq
1	2.018	162.681	18,01	162.699
2	2.019	55.417	15,26	55.432
3	2.020	68.998	104,82	69.103
4	2.021	64.455	4,27	64.459
5	2.022	27.379	0,00	27.379
T	otal	681	378.930	379.072
Annual		136	75.786	75.814

Table 29. Leakage identified in the expost scenario.

Source: Yauto SAS y Maguares SAS, 2024

Leakage due to deforestation as shown in table29 is 378,930 tCO2e due to deforestation and 142 tCO2e due to forest degradation, for a total of 379,072 tCO2e in the current monitoring period, with an annual average of 75,815 tCO2e.

After conducting a thorough analysis of the information provided and carrying out a detailed verification process, the audit team confirms that the results presented in the MR are accurate and consistent with the official information of the IDEAM's Forest and Carbon Monitoring System.

First, it is confirmed that the underlying causes of deforestation and forest degradation identified in the analysis are correct and consistent with the analyses presented in the PD.



These causes, of an institutional, economic, technological and social nature, are related to the absence of public policies, a centralized governance model and deficiencies in territorial management. In addition, the agents responsible for deforestation, who cause direct changes in forest cover, coincide with those identified in the analysis, i.e., individuals or groups that carry out activities such as mining, illicit crops, cattle ranching and timber extraction. This information has been corroborated by SINCHI's Plan de Seguimiento al Cumplimiento de los Acuerdos Locales para la Conservación del Bosque, Version 4.0 (2019), and by the report Deforestation in Colombia: Challenges and Perspectives by Helena García Romero, available at the following link:

#### <u>https://www.repository.fedesarrollo.org.co/bitstream/handle/11445/337/KAS%20SOPLA</u> <u>Deforestacion%20en%20Colombia%20retos%20y%20perspectivas.pdf?sequence=2&isAllo</u> <u>wed=</u>.

In addition, the analysis of the drivers of deforestation, linking both underlying causes and responsible agents, has also been verified. These drivers are correctly described in the context of the development of economic activities that cause deforestation in the study area, as detailed in the document.

### 5.3 Sustainable development safeguards (SDSs)

It was verified that the mitigation project adequately implemented the BCR Tool Sustainable Development Safeguards (SDSs). The audit team found solid evidence supporting the claim that the project's activities contribute to the achievement of the SDSs. During the document review and the interviews conducted, as detailed in section 6.9.1, it was confirmed that the proposed activities have a significant impact on the SDSs, demonstrating that the project not only meets technical requirements but also advances the promotion of well-being by ensuring that social, economic, and environmental benefits are aligned with the principles of sustainable development.

Throughout the monitoring period, the project responsible parties carried out several activities related to the identification and evaluation of impacts through the implementation of the Leopold matrix, which allows for the classification of impacts in order of their magnitude and importance, as identified in the document:: o7\_PDD/TOOLS/EVALUACION\_IMPACTOS/Matriz\_evaluacion\_Huitora\_v1. and Matriz\_evaluacion\_Coropoya\_v1.xlsx. In this context, an evaluation was made of how the project's activities impact the following components:



Table 3	0.	Subcomponent:	Land	use:	Resource	efficiency	and	pollution	prevention	and
manage	me	ent								

Could the project/initiative activities involve or result in?	Answer	<i>Mitigation and/or</i> preventive actions	Analysis of the OVV
Land degradation or soil erosion, leading to loss of productive land	Yes	Delineate tree roots and surrounding vegetation during project construction and implementation through careful excavation practices and the installation of protective barriers.	Relevant. The action is appropriate to prevent soil erosion, as it ensures that roots and vegetation are protected during works, which prevents damage to the soil and maintains ground stability.
Contamination of soils and aquifers with pollutants, chemicals or hazardous materials	Yes	Treatment of discharges by measuring physicochemical parameters to determine regulatory compliance.	Relevant. Measuring physicochemical parameters is essential to ensure that project activities do not contaminate soils or aquifers, helping to prevent negative impacts on aquatic ecosystems and human health.
Air and water pollution due to emissions, discharges or inappropriate waste disposal practices related to the project	Yes	Use of irrigation or dust suppressants to control emissions generated by earthworks associated with construction work.	Relevant. The use of irrigation and dust suppressants is an effective measure to minimize air pollution, especially in the construction phases of the project, where dust and emissions are common.
Harmful excess nutrients due to the use of fertilizers and/or pesticides	Potentially	Adequate use of the quantity and quality of products for the required intervention in the soils.	Relevant. Proper management of the use of fertilizers and pesticides is essential to avoid contamination of soils and nearby water bodies, ensuring that there is no excess that damages the ecosystem.
Inadequate waste management practices, leading to	Yes	<i>1. Installation of composting programs to mitigate the impact of</i>	Relevant. The actions are very relevant, since proper waste management is



inappropriate disposal of project waste and potential environmental damage		waste on water sources, soils and air. 2. Use of controlled landfills for proper waste storage, in accordance with applicable regulations.	crucial to avoid environmental pollution. Composting and the use of controlled landfills are practical and sustainable solutions.
Loss of productive agricultural land due to urban expansion, affecting local food production, rural livelihoods and food security.	Potentially	Implementation of a monitoring system to protect forests and biodiversity in the project area, strengthening environmental management practices in local communities.	Relevant. Protecting forests and local biodiversity is key to preventing the loss of agricultural land, as it promotes sustainable practices that benefit both the ecosystem and the local community.
Disruption of natural drainage systems, increasing vulnerability to flooding, soil erosion or other water problems	Potentially	Using a water recirculation system to reuse water in the irrigation process.	Relevant. The use of water recirculation systems not only reduces the demand on water resources, but also mitigates the risk of altering natural drainage patterns and reduces the impact on the aquatic environment.
Inadequate management of project resources, leading to unnecessary waste generation and environmental impacts	Yes	1. Installation of composting programs. 2. Use of controlled landfills for proper waste storage.	Relevant. The proposed actions are appropriate to ensure that waste management is carried out efficiently, reducing environmental impact and promoting sustainability in the project.

# Table 31. Water:

Could the project/initiative activities involve or result in?	Answer	Mitigation and/or preventive actions	Analysis of the OVV
Exacerbation of water scarcity or depletion of water resources	Yes	Using a water recirculation system to reuse water in the irrigation process.	Relevant. Water recirculation is a key measure to reduce water demand in a project that may impact local water resources. This action



			ensures efficient water use and helps conserve water.
Water pollution, including contamination of rivers, lakes, oceans or aquifers due to project- related activities such as emissions, spills or waste disposal	Potentially	Treatment of discharges by measuring physicochemical parameters to ensure compliance with standards.	Relevant. This action is crucial to prevent the contamination of nearby water sources, thereby protecting water quality and aquatic ecosystems from negative impacts.
Disruption of aquatic ecosystems, including marine life, river ecosystems, or wetlands, due to changes in water quality, temperature, or flow patterns	Potentially	Treatment of discharges by measuring physicochemical parameters.	Relevant. By measuring and controlling discharges, adverse effects on aquatic ecosystems are minimised, protecting biodiversity and water quality in sensitive areas.
Alteration of river flow patterns, which could lead to downstream impacts on water availability, sediment transport and ecosystems	Potentially	Using a water recirculation system to reduce the impact on aquatic ecosystems.	Relevant. The use of water recirculation helps to avoid disruption of natural flow patterns, which contributes to maintaining the stability of aquatic ecosystems.
Depletion of aquifers and groundwater resources due to project activities, affecting local water supply and ecosystem sustainability	Potentially	Implementation of a water recirculation system, with capture and storage for irrigation.	Relevant. Water recirculation is essential to reduce pressure on groundwater resources and ensure long-term sustainability.
Mountainous terrain, including changes in snowmelt patterns, glacier dynamics, or alterations in water runoff	Potentially	Use of a water recirculation system to prevent the depletion of water resources.	Relevant. Water recirculation can mitigate the effects of alterations in mountain and glacial ecosystems, contributing to the preservation of the local hydrological cycle.
Disruption of lake ecosystems, including changes in water quality,	Yes	Treatment of discharges by measuring	Relevant. Monitoring and treating discharges helps maintain water quality in lake ecosystems, preventing pollution and



nutrient levels, or habitat disturbances	physicochemical parameters.	negative effects on aquatic flora and fauna.
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#### Table 32. Biodiversity and Ecosystems:

Could the project/initiative activities involve or result in?	Answer	Mitigation and/or preventive actions	Analysis of the relevance of the action
Alteration of the phenology and behavior of species, affecting reproductive cycles, migratory patterns and interactions with other species, disturbing the dynamics of ecosystems	Potentially	Identification and protection of critical habitats used by wildlife, including nesting and feeding areas, migratory routes and breeding grounds.	Relevant. The identification and protection of critical habitats is key to mitigating the effects of climate change on wildlife, helping to maintain the natural cycles of species.
Habitat loss or fragmentation due to climate change, which compromises the adaptive capacity of species	Potentially	Identification of sensitive areas and assessment of potential impacts due to habitat fragmentation	Relevant. This action is essential to assess and reduce the impacts of climate change on habitat fragmentation, helping to protect local species.

The analysis of the risks and threats associated with the project activities has allowed us to identify several events that could impact the execution of the project, such as the risk of fires, wind or gales, pests and diseases, and water risk, all of which are inherent to the natural and climatic dynamics of the Colombian Amazon region. Despite these potential threats, no evidence has been identified that suggests negative impacts resulting from the implementation of the project activities. On the contrary, the actions proposed in the mitigation strategies, such as the protection of biodiversity, the sustainable management of water resources, the protection of habitats, and the reduction of soil, air, and water pollution, show a proactive and effective approach to environmental management. These efforts not only seek to prevent risks, but also to generate tangible benefits, highlighting especially the strengthening of local governance and community participation in the protection of the natural environment.

The proposed mitigation measures, such as the use of water recirculation systems, the treatment of wastewater, the delimitation of sensitive areas and the creation of ecological



corridors, are relevant and appropriate to reduce potential negative impacts and protect local ecosystems. These actions not only ensure the sustainability of the project, but also contribute to the resilience of the region to the effects of climate change, promoting a balance between project development and the conservation of natural resources.

In summary, although natural threats and risks associated with the Colombian Amazon are unavoidable, the prevention and mitigation measures implemented in the project are adequate and relevant to manage such risks. Furthermore, the project has demonstrated a comprehensive approach that not only minimizes negative impacts, but also generates positive impacts in terms of governance, environmental conservation and the well-being of local communities. This balanced approach reinforces the long-term viability and sustainability of the project, contributing to the responsible and sustainable development of the region.

Describe the process by which the project holder for assesses the application, the results, and the conclusions of Present a conclusion and describe how you reached it. The tool is available on the BCR website, ensure you are using the latest version.

5.4 Sustainable Development Goals (SDGs)

It was verified that the mitigation project adequately implemented the BCR TOOL SUSTAINABLE DEVELOPMENT GOALS (SDGs) version 1.0 tool dated July 13, 202. During the desk review and interviews mentioned in 6.9.1, it was established that the proposed activities have a significant impact on the SDGs.

Throughout the monitoring period, the project managers conducted monitoring of the contributions to the SDGs and environmental aspects. No evidence of negative impacts arising from the implementation of the activities was identified. On the contrary, positive impacts were highlighted, such as the strengthening of forest governance and improved capacities to implement sustainable production systems in adjacent lands.

This effort of the GHG Project contributes to the fulfillment of the SDGs adopted by Colombia as a member of the United Nations and within the framework of the 2030 Agenda. It was identified that the project has managed to demonstrate an impact in relation to the following SDGs:

Table 33. SDG

SDG Indicadores Frecuencia de Coherencia Monitoreo	SDG	Indicadores	Metodología de Monitoreo Frecuencia de Monitoreo	Análisis de la Coherencia
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1. Put an end to poverty in all its forms	<ul> <li>No. of people covered by health system</li> <li>No. of homes with basic services</li> <li>No. of students with financial support</li> <li>No. of families</li> </ul>	- Census review - Interview of families - Review of forms. Semiannually / Annually	The measures integrate basic health and education services, addressing multidimensional factors of poverty.
	with economic support		
2. End hunger	<ul> <li>No. of farms in production</li> <li>Amount of income per family</li> </ul>	- Visits to chagras - Income balance review Semiannually / Annually	The strategies are aligned with the promotion of local production and the improvement of income, achieving economic synergies.
3. Ensuring a healthy life	- Health posts equipped - No. of people attended	- Staff and patient visits and interviews Annually / Semi- annually	The availability of medical personnel and services promotes a comprehensive approach to community health.
<i>4. Ensuring inclusive education</i>	- No. of students with scholarships - No. of people trained	- Review of attendance and receipts Semiannually / Annually	The measures guarantee equal opportunities in education and skills, fostering human development.
5. Achieving gender equality	- Access to technology and training by gender	- Interviews and list review Semiannually / Annually	The initiatives address gender gaps in access to technology and training, empowering women.
6. Ensuring water and sanitation	- No. of families with potable water - No. of water	- Family visits and planning review Annually / Semi-	The measures ensure access to water, promoting public health and the general welfare of communities.
	sources	annually	



7. Access to sustainable energy	- No. of households with solar panels	- Visits to review facilities Annually	Promoting the use of renewable energies contributes to environmental sustainability and improves quality of life.
8. Promote economic growth	- No. of people trained	- Interviews and balance sheet review Annually / Semi- annually	Training and employment generation support local economic development, promoting inclusion.
9. Building resilient infrastructures	- No. of bridges and roads built	- Visits to infrastructures Annually	Infrastructure investments have a positive impact on community access and connectivity.
10. Reducing inequality	- Civil service training	- Review of minutes and interviews Annual / Semiannual	This training enables equitable participation in decision making, which is crucial to reduce inequalities.
<i>11. Inclusive cities and settlements</i>	- Elaborated spaces for edible products	- Visits to production sites Annually	Community development and local economy are encouraged, aligned with urban sustainability principles.
12. Sustainable consumption and production	- Productive projects in execution	- Balance sheet and inventory review Semiannually / Quarterly	Promotes a sustainable economic cycle, integrating responsible production and consumption within the community.
13. Combating climate change	- Hectares reforested - Seedlings for reforestation	- Visits and interviews with the monitoring team Annually / Semi- annually	Reforestation and biodiversity conservation are directly aligned with local climate resilience.
15. Sustainable use of ecosystems	- Environmental management plan and agreements	- Document review and interviews Annually / Semi- annually	Maintaining biodiversity and managing resources ensures the sustainability of healthy and habitable ecosystems.



	Partnerships	- Review of	Building alliances with
	with NGOs and	supporting	NGOs and other
	cooperations	documentation for	partnerships ensures
		established	access to critical
	- No. of	partnerships.	resources and expertise,
	investments in		while fostering long-term
C	the financial	- Review of financial	sustainability through
17. Strengtnen	market	documents of	investment. This
means of		investments made	cohesion strengthens
implementation	- Return on		local capacity to
	investments in	- Review of financial	implement projects and
	the financial	statements of	address social and
	market	investments made	environmental
			challenges effectively.
		Annually / Semi-	
		annually	

In summary, during the monitoring period, the Proponent Projector monitored the project's contributions to the SDGs and environmental aspects. No evidence of negative impacts resulting from the implemented activities was found, while positive impacts were highlighted, such as the strengthening of forest governance and improved capacities for the implementation of sustainable productive systems on the lands of the communities neighboring the GHG Project.

# 5.5 Climate change adaptation

During the audit process it was possible to establish that the REDD+ project has a direct impact on climate change mitigation by capturing atmospheric CO<sub>2</sub> and improving the avoidance of degradation and deforestation processes. The presence of forest cover also benefits responsible soil management, reducing erosion and regulating the hydrological cycle. In addition, through the activities and procedures described throughout the PD and RM, the project is able to demonstrate that it contributes to the sustainable development of the region and the country in various ways:

Activity	Description	VVB Evaluation
Forest Canopy Monitoring and Assessment	Implementation of systems to assess changes in forest cover, carbon emissions and forest quality using satellite imagery and field measurements.	It allows accurate monitoring of the effectiveness of mitigation measures and quantification of GHG emission reductions.
Sustainable Production Systems	Implementationofproductiveprojectsfocusedonnon-timberforestresources,forestforest	It reduces pressure on forests by diversifying the communities' sources of income and promoting sustainable economic alternatives through the

Table 34. Activities description



	commercialization of	implementation of productive
	products (e.g. farina), beekeeping and fish farming	activities such as non-timber forest products beekeeping and fish farming
Integral Actions for Efficient Land Use	Conservation of natural cover, reforestation with native species, updating of the ecological calendar, diversification of sustainable productive projects (definition of planting, harvesting, hunting and fishing seasons).	Minimizes deforestation and soil degradation, ensuring the health of ecosystems and their carbon storage capacity. By implementing actions aimed at increasing the richness of ecosystems in the territory, long-term survival rates are improved.
GHG Emission Reductions from Agricultural Activities	Implementation of sustainable production activities in non-forest and culturally important areas, using resources obtained from the commercialization of carbon certificates.	Reduces greenhouse gas emissions from agricultural activities that contribute to deforestation.
Enhanced water management systems	Improvements in water availability (metering), household access, system maintenance plan, etc.	The implementation of improved water management systems will improve the living conditions of the two communities in the mitigation project area, making them more resilient to water stress during drought seasons.
Climate Change Adaptation Measures	Preventing soil erosion and compaction, reducing the use of chemical fertilizers, improving infrastructure (bridges, drinking water systems), building housing with basic services and alternative energy sources.	The implementation of the proposed activities is aimed at increasing the resilience of communities to the impacts of climate change, reducing vulnerability to extreme weather events.
Solid Waste Management	Training and sensitization on waste management, creation of a waste management system that includes collection, sorting, transportation and transformation, with a focus on recycling and composting.	With these activities, the project will generate a reduction in the contamination of ecosystems and mitigate greenhouse gas emissions associated with waste management.



### 5.6 Co-benefits (if applicable)

VERSA, through documentary review and interviews with stakeholders, corroborated that the mitigation project integrates mechanisms that generate additional benefits to meet the requirements of the Orquídea Category, contributing to biodiversity conservation, community development and gender equity. These benefits include:

- Biodiversity Conservation: Periodic, semi-annual or annual workshops will be carried out, aimed at recognizing the species present, identifying useful plants and classifying those that are in any category of threat. In addition, an analysis of landscape fragmentation will be carried out with the objective of restoring ecological cohesion. Monitoring methods will include: literature review, biodiversity photo-trapping, and landscape fragmentation analysis.
- Benefits to communities: The project seeks to generate benefits for communities by strengthening social and community participation, offering training to leaders and cabildos that facilitate empowerment and decision-making in natural resource management. It also promotes small-scale productive projects, such as beekeeping and the production of handicrafts, enabling communities to move from self-sufficiency to the commercialization of surpluses. In addition, cooperation and dialogue between neighboring communities is encouraged, strengthening inter-community relations and improving local dynamics. Monitoring methods will include: follow-up of participation spaces, number of jobs generated and number of families benefited.
- Gender equity: In the area of gender equity, the project is aligned with the Colombian regulatory framework that promotes equal rights, seeking the effective participation of women. This is achieved by promoting the inclusion of indigenous women in decision-making, offering leadership training and activities related to conservation and sustainable resource use. In addition, marketing spaces are created so that women can sell their handicrafts and local products, thus ensuring their active participation in the local economy and contributing to environmental protection. Monitoring methods will include: number of trainings focused on gender equity and number of women involved in the implementation of the mitigation project.

The mitigation project, by incorporating mechanisms that generate significant co-benefits in biodiversity, community development and gender equity, demonstrates a strong alignment with the sustainability criteria sought by BioCarbon's Orchid standard. Its holistic approach, which transcends simple emissions reductions, and the inclusion of robust monitoring methods to assess its impact on each of these co-benefits, significantly increases its chances of qualifying for this special category. Demonstration of measurable positive impacts on biodiversity conservation, community empowerment and the promotion of gender equity, beyond emissions reductions, are key elements for successful Orchid certification.



## 5.7 REDD+ safeguards (if applicable)

It was found that the project proponent, within the project's own activities, complies with the principles of the National Interpretation of Social and Environmental Safeguards. Table 35 provides a summary of the REDD+ Marena Ichena-Nag+Ma Enoye Raufe REDD+ Project's compliance with social and environmental safeguards.

Table 35. Analysis of compliance with the National Interpretation of social and environmental safeguards.

Cancún	National	Compliance-related	Safeguard compliance
Safeguard	Interpretation	REDD+ activities	analysis
A. Consistent with national forestry programs and international agreements.	1A Correspondence with national legislation	This project complies with this requirement since the activities proposed within the project are aligned with national programs and international agreements on forestry. Its development is in accordance with the Colombian legal framework, the constitution, laws and decrees, which to date have been in force in the country in this area. Likewise, with national programs and international agreements in which Colombia participates in climate change management and biodiversity protection	The initiative demonstrates that it was developed in accordance with the postulates and guidelines established by the national legal framework in force and that it also has procedures for periodic monitoring over time to measure the impact that these policies may have on the development of the project in order to take the necessary actions.
B. Transparency and effectiveness of forest governance structures.	2B. Transparency and Access to Information	This requirement has been met through multiple meetings between the stakeholders involved in the project, in which timely information related to the REDD+ program is shared. Likewise, as the project holders are indigenous communities, information on program policies,	The initiative manages to demonstrate that it has mechanisms in place to guarantee access to information or to make suggestions, complaints or claims regarding the implementation of project activities.



Cancún Safeauard	National Interpretation	Compliance-related REDD+ activities	Safeguard compliance analysis
		project scopes, and the commitments assumed between the parties are not only made known but also discussed and constructed through group conversations in the traditional spaces of the communities. So that the information is available to all within their framework of understanding and language and, in turn, is appropriated and named from cultural concepts and principles.	
	3B. Accountability	The submission of financial and technical documentation and information is an obligation that the parties involved in the project will comply with throughout the implementation phase in order to detail their management and use of the resources allocated, and to monitor and evaluate the actions of those responsible for managing them. These periodic accountability meetings, which the project partners undertake to attend, will include a review of compliance with the safeguards in order to measure risks and positive and negative impacts in order to promote benefits.	According to the interviews conducted by the audit team during the field visit, it was corroborated that the communities that are part of the initiative are clear that they are the owners of the initiative. That they feel represented by the captains that represent them, that their opinion regarding the project is heard and that they agree with the percentage distribution of the resources. The owner was able to demonstrate that the community and other stakeholders are clear on how they can bring their complaints, claims and petitions to the company.



Cancún Safeauard	National Interpretation	Compliance-related REDD+ activities	Safeguard compliance analysis
	4B. Recognition of the Forest Governance Structures	In general, the project is based on the recognition of the traditional ways of managing the forest and its resources, which is why a forest governance structure has been built within the monitoring pillar, based on the existing practices of the communities and their own forms of organization. It is expected to continue strengthening the traditional and training in what is required to this forest governance structure, to give adequate follow-up to the implementation and thus meet the objectives of the REDD + program. Likewise, local, regional and national stakeholders that manage and administer the area's forests and their resources have been approached through letters and meetings to validate and socialize the project. The commitment of the project owners and partners is to promote, whenever necessary, dialogue with these stakeholders to align project activities with the objectives of protection and care of the territory.	During the field audit and review of the evidence provided by the project manager, it was confirmed that the REDD+ project has identified existing governance systems and respects them as decision making authorities. In addition, it was observed that the project has strengthened the links between community leaders by providing channels of communication between them. The REDD+ project's benefit sharing scheme reflects a transparent and equitable approach from the mandate contract. This approach ensures that all families in the resguardo receive a fair share of the income generated by the project, thus recognizing their commitment to forest conservation.
	B5. Capacity building	In order to guarantee good decision making among project participants, the activities designed within	The project managers demonstrated that they have developed awareness-raising



Cancún	National	Compliance-related	Safeguard compliance
Safeguard	Interpretation	REDD+ activities	analysis
		the project, and especially those within the governance pillar, seek to train the project holders on two levels or aspects. On the one hand, they focus on the development of technical, legal, and administrative skills. On the other, on the recovery of traditional knowledge, which is fundamental since it is from where the empowerment and autonomy of the communities is guaranteed in all aspects of the project as well as compliance in terms of conservation and care of the forest.	activities on climate change, supported by documentary evidence and interviews with the 2 communities of the Resguardo. In addition, during 2021 and 2022, the REDD+ project carried out various actions to strengthen the capacities of the communities involved.
C. Respect for the traditional knowledge and rights of the communities.	6B. Free, Prior and Informed Consent (FPIC)	Since each action required by the project has a direct impact on the communities, the national provisions on free, prior and informed consent have been applied from the formulation phase, through assemblies and other meetings to ensure and demonstrate the full participation of the communities in each of the decisions. In addition to the documents and contracts that certify compliance with this obligation, the people of the community can testify about how the project has proceeded and how they have approached the	Those responsible for the mitigation project supported compliance with this Safeguard with the support of the 1. Request for initiation of the prior consultation. To date there has been no response from the sub- directorate of prior consultation management, for this reason this item was included in the findings as a future FAR action, which should continue to be evaluated during future verifications until the process is closed by the



Cancún Safeauard	National Interpretation	Compliance-related	Safeguard compliance
Safeguard	Interpretation	REDD+ activitiesREDD+ project guidelines,highlightingthetransparency and access toinformationthatthetheparties have had. Also, inorder to comply with theconsultationonpriorconsultation, an annex hasbeen filed with the Ministryof the Interior to ensurecompliancecompliance with Article232, paragraph 2, of thePND2022-2026; as ofDecember 31, 2008, thecommunityhasbeen	analysis community and the Ministry of the Interior.
	7C. Respect for Traditional Knowledge	As the indigenous communities are the owners of the project, their knowledge system and the ancestral practices that have structured their lives are the main axis around which the activities and work methodology revolve in each of the areas and phases of the project. To guarantee this, it is necessary to start from the recognition of the cultural difference between the parties involved in the project, the need for a differential approach in all processes and the centrality of the Life Plans and related documents. Also, clarity on the priority of the word of the	The audit team, during its field visit and the review of the evidence provided by the project managers, was able to confirm that the project carried out a collective construction of the project activities with the communities, in accordance with the life plan of the project activities. It also confirmed the success of the REDD+ project in fulfilling its commitments to recognize, respect and promote the traditional knowledge of the indigenous communities in the project area.
		project, the need for a differential approach in all processes and the centrality of the Life Plans and related documents. Also, clarity on the priority of the word of the communities and their ways of doing in each and	commitments to recognize, respect and promote the traditional knowledge of the indigenous communities in the project area.



Cancún Safeauard	National Interpretation	Compliance-related	Safeguard compliance
Sujeyuara	interpretation	making processes, as well	implemented for this
		as the recognition of the	purpose were identified:
		rights that indigenous peoples have in the national constitution and other international guidelines. Evidence of the above are the minutes of the meetings, the contractual documentation, the content of the project activities, the audiovisual	- Workshops and social mapping exercises were conducted to improve understanding of the relationship between the territory, nature and communities. -The formulation of actions actively
		record of the assemblies, and the testimonies of the participants.	constaered the characteristics and dynamics of the territory, incorporating activities aimed at recovering and strengthening traditional knowledge, as well as local uses and customs.
			This approach proved to be effective in ensuring the participation of all community members in the conservation and promotion of their traditional knowledge, which contributed positively to the relationship between the REDD+ project and the indigenous communities.
	8C. Profit sharing	This requirement was met since the economic, social and environmental benefits of the project were identified from the beginning, and	During the verification audit, it was confirmed that the REDD+ project meets the requirements established to promote harmonious relations



Cancún Safeauard	National Interpretation	Compliance-related	Safeguard compliance
		subsequently a distribution scheme was agreed upon, in which the rules, mechanisms and commitments of the actors involved were made clear. In addition to the benefits of the project in general and per project, when the activities of the Productive Projects pillar were constructed. The direct generation of economic resources that will be generated in the future and the procedures and criteria that must be defined for the equitable and communal distribution of these resources in the medium and long term were discussed.	between the Resguardo and the developers. And in the future it seeks to establish and strengthen relations between the communities and the authorities present in the territory. The following key points were identified: -Clear and equitable benefit sharing scheme: a transparent scheme was established where the Resguardo receives 65% of gross revenues for its autonomous management, while the developer retains the remaining 30% to cover technical costs. During the audit the stakeholders interviewed expressed their agreement with the distribution of benefits.
	9C. Territorial Rights	In principle, the project recognizes and is based on the collective form of land tenure held by the population, as well as the limits and documents that certify their ownership. In addition to the rights that have been conferred to them by the institutions, the project considers their own use, the material and spiritual meaning that the territory has within their	The project demonstrates respect for the territorial, individual and collective rights of the ethnic peoples and communities in the project area. It is based on the Resguardo's Life Plan and participatory exercises with inhabitants and community leaders. Continued ownership of



Cancún	National	Compliance-related	Safeguard compliance
Safeguard	Interpretation	REDD+ activities	analysis
		cosmogony. As well, that they should strive to strengthen and generate sustainable alternatives for the management of the territory and resources, based on their own knowledge systems such as the ecological calendar, to avoid any type of exclusion in the use and management of their own territory or any environmental impact on it.	the territory by the indigenous communities is guaranteed, thus ensuring that the project is adequately adapted to their realities and aspirations, while respecting their cultural identity and connection to the land.
D. Full and effective participation	10D. Participation	This safeguard requires the full and effective participation of the parties involved in the project, particularly the local ethnic population that is part of the project. In order to comply with it, the communities' own regulations and organizational structure have been taken into account; their own government and the traditional spaces for participation: the assembly and the mambeadero. During these meetings, the stakeholders have been able to recognize each other and make joint and informed decisions about REDD+ initiatives, the approaches have been given following the guidelines of the leaders and traditional authorities	Compliance with this safeguard is evidenced by the fact that the Life Plans of the resguardo were taken into account in the formulation of the project. In addition, strategies such as participatory community monitoring have been implemented to ensure participation.



Cancún	National	Compliance-related	Safeguard compliance
Safeguard	Interpretation	REDD+ activities	analysis
		of the resguardo, and the rules of behavior of the sacred space of the maloca, where all the meetings have been held.	
E. Conservation and benefits	11E. Forest conservation and biodiversity	The activities proposed in the project have been evaluated so that their impacts are not detrimental to the conservation of the forests and their biodiversity. In particular, the activities within the monitoring program are focused on monitoring and protecting the forest and its resources from traditional environmental management practices, as well as from western methodologies and technologies that can contribute to the exercise of monitoring, sustainable use and restoration.	It has been shown that the project complies with the activities designed to safeguard ecosystem services, as actions have been implemented to strengthen traditional environmental management practices. This was corroborated by the information provided by the project managers, who demonstrated how the strengthening of the chagras guarantees the provision of food and how the infrastructure activities ensure the adequate use of water.



12. Provision of Environmental Goods and Services	In order to comply with this safeguard, activities have been designed that do not affect ecosystem services and, on the contrary, ensure their permanence by strengthening traditional environmental management practices. For example, activities aimed at strengthening the chagras guarantee the provision of food, infrastructure activities guarantee the adequate use of water, and activities aimed at applying the ecological calendar and resource management norms make possible the correct use of these services and ensure their permanence for future generations. The same impact evaluation mechanisms will be applied to the initiatives throughout the project, based on traditional knowledge that allows measuring the effects of each action on the ecosystems.	Likewise, the ecological calendar and resource management norms have been applied, allowing for sustainable use of these services and their permanence for future generations. In addition, impact assessment mechanisms based on traditional knowledge have been used to measure any impact on ecosystems, reaffirming the project's commitment to its environmental objectives.



Cancún	National	Compliance-related	Safeguard compliance
Safeguard	Interpretation	REDD+ activities	analysis
F. Prevent reversion risks	13F. Environmental and Land Management 14F. Sectorial Planning	In order to comply with this measure, during the design of the activities, the forms of territorial planning of the communities contained in the Territorial Management Plans of the resguardo and other documents have been taken into account. Strategies have also been contemplated for strengthening these planning instruments, the execution of their action plans, and the strengthening of governance structures to guarantee the sustainability of all conservation and protection initiatives that are intended from the different projects.	During the interviews and document review, it became evident that the project has defined mechanisms in place to comply with environmental and territorial management measures. The project has adequately integrated the communities' land-use planning according to the Territorial Management Plans, which demonstrates a clear commitment to strengthening these planning instruments. In addition, strategies have been established for the implementation of action plans and the improvement of governance structures, thus ensuring the sustainability of conservation and protection initiatives. Furthermore, the project's articulation with national legislation and conservation strategies has been clearly documented, ensuring that they are aligned with social and economic development plans at the departmental and national levels. The meticulous review of


Cancún	National	Compliance-related	Safeguard compliance			
Safeguard	Interpretation	REDD+ activities	analysis			
			indicates that community projects are being considered, facilitating their continuity and evaluating possible negative impacts on the forest in order to implement the necessary measures.			
G. Avoidance of emissions displacement	15G. Forestry Control and Surveillance to avoid displacement of emissions.	To meet this requirement, during the formulation workshops with the communities, leakage maps were drawn up to identify the direct threats of deforestation and degradation in the territory, as well as the strategies to permanently monitor these areas through the activities of the monitoring pillar. In the design of activities, labor alternatives and economic support were also identified to avoid and prevent the participation of the inhabitants of the resguardo in any related activity and thus guarantee their non- repetition and displacement to other areas.	During the interviews and document review, it became evident that there are well-defined mechanisms in place to comply with the requirements established in the project. Formulation workshops were held with the communities, where leakage maps were developed that identified the direct threats of deforestation and degradation in the territory. In addition, strategies have been developed to continuously monitor these areas through the activities of the monitoring pillar. The design of activities has also included alternative employment and economic support, which contributes to avoid and prevent the participation of the inhabitants of the			



Cancún	National	Compliance-related	Safeguard compliance
Safeguard	Interpretation	REDD+ activities	analysis
			resguardo in activities
			related to
			deforestation. This
			guarantees not only the
			non-repetition of these
			actions, but also the
			prevention of
			displacement of
			communities to other
			areas, thus ensuring a
			responsible and
			sustainable
			management of the
			territory.

After the documentary review and interviews with the communities and other stakeholders, it can be concluded that those responsible for the development of the mitigation project have established activities, mechanisms and indicators to ensure that the requirements of the social and environmental safeguards for REDD+ in Colombia are met, in accordance with the corresponding standard. Of particular note is the creation of working spaces with the two indigenous communities and other key stakeholders to design and implement the activities that support the four project cliffs from a participatory perspective. This includes reviewing progress and discussing how to address and respect these safeguards during the implementation of the REDD+ project, as well as during the monitoring and quantification period. This collaboration is clearly reflected in the development of the SUSTAINABLE DEVELOPMENT SAFEGUARDS (SDSs) Version 1.1 tool.

5.8 Double counting avoidance

In order to avoid overlapping with other projects, the audit team and the mitigation project in the PD and in the RM chapter consulted other standards and programs, with the objective of identifying that there were no overlaps that were not compatible with other projects, and the following was found:



- VERRA:





Under the VERRA program, there are 40 AFOLU REDD+ sector projects in Colombia. No mitigation projects were found registered in the area of the project in question. Nearby projects identified are:

- 1. CRIMA PREDIO PUTUMAYO Y ANDOQUE DE ADUCHE REDD+ PROJECT (ID: 2872), currently in Withdrawn status.
- 2. REDD+ Project Pueblos indígenas resguardando la selva (ID: 2297), in Registered status.
- 3. REDD PROJECT OF THE INDIGENOUS PEOPLES OF VAUPÉS YUTUCU AND OTHERS (ID: 2251), also in Withdrawn status.
- CERCARBONO:

Para mejorar la integridad en los mercados de carbono, EcoRegistry po	ne a disposición pública el algoritmo de anti-traslape.
Formulario de anti-traslapes	Mapa Satélite KML base KML de traslape
nana.rauchwerger@gmail.com	Pro and the second seco
Diana Rauchwerger	ara the second se
VERSA	16 <sup>10</sup> 9 <sup>10</sup> Orabinscores de todas. Datos del maga 6202.1 Groge. Condiciones. Informar un errer en el maga
Area Proyecto.kml Upload complete x 1,3 M0	Nota: La información utilizada para el análisis fue tomada de la información pública de otros estándares y registros y se actualiza periódicamente. Esto significa que la información puede no estar actualizada.
No soy un robot	

Using the CERCARBONO overlay tool, a detailed analysis was carried out in order to identify mitigation projects that might be registered in the project area, as well as any possible overlaps. However, the results obtained indicated that no overlaps were found in the mitigation project areas. This suggests that there is no overlap between the project area and other projects registered in the CERCARBONO database.







In BioCarbon Standard, there are 22 projects registered in AFOLU REDD+ sector of type Reduced emissions from deforestation & degradation in Colombia. No mitigation projects were found registered in the project area in question. Nearby projects identified are:

- 1. Putumayo REDD+, ID BCR-CO-665-14-001
- 2. Proyecto Nuestro Aire de Vida "Kai KOMUYA JAG+Y+" REDD+ Puerto Zábalo y Los Monos, ID BCR-CO-259-14-004, ID BCR-CO-259-14-003
- 3. Aire de Vida "FIIVO JAAGAVA KOMUYA JAG+Y+" Monochoa REDD+, ID BCR-CO-259-14-004
- 4. CRIMA Predio Putumayo y Andoque de Aduche REDD+ Projec, ID BCR-CO-259-14-005

Based on the above, it can be concluded that no overlaps with other initiatives were identified.

ColCX:





Under the ColCX program, there are 4 AFOLU REDD+ sector projects in the Amazon. No mitigation projects were found registered in the project area in question. Nearby projects identified are:

- 1. The REDD+ DEIYIABENA REDD+ NÜKAK project.
- 2. The REDD+ JUGLE IJEWET Project
- 3. The REDD+ KÚVAY MACÄRÖ VIDI REDD+ CARURÚ project
- 4. The REDD+ Project REDD+ REENCOUNTER WITH PUINAWA

The results obtained indicated that no overlaps were found in the mitigation project areas. This suggests that there is no overlap between the project area and other projects registered in the ColCX database.



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Currently the RENARE platform (the National GHG Emissions Reduction Registry), which indicates that the project has complied with national legislation. The platform is currently out of service. In addition, the project holder applied the BCR Tool "Avoidance of Double Counting (ADC)".

According to the above, VERSA's audit team did not find evidence that the mitigation project is or will be participating in another GHG program, nor that the emission reductions or removals generated by the project are included in an emissions trading program. The audit team considers that the companies YAUTO SAS. and MAGUARES ZOMAC SAS have adequately followed the BCR TOOL. AVOIDING DOUBLE COUNTING (ADC) avoid double counting of emissions reductions/removals. Version 2.0.

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# 6 Internal quality control

During the audit process, it was jointly validated and verified that the PD, the RM and all related evidence in Annex 3 submitted by the GHG Project managers were coherently and consistently planned and implemented to carry out periodic monitoring of the main components necessary to ensure effective control over the variables associated with the GHG Projects. It was also verified that the information related to the data for the carbon estimates were aligned with the principles and accepted practices for the Forest Reference Emission



Levels (NREF) for Colombia, developed by the Ministry of Environment and IDEAM and the requirements of the BioCarbon Standard.

During the verification, any changes in risks and material discrepancy thresholds that may have occurred were assessed. In addition, we analyzed whether the high-level analysis procedures applied were still representative and appropriate. It was determined whether the evidence gathered was sufficient and appropriate to generate a conclusion, 3 rounds of responses to findings were conducted, where it was thoroughly reviewed to ensure that there were no material errors or discrepancies that could affect the validity of the results obtained.

The PD and RM according to the evidence provided by the GHG Project proponent complies with the requirements of the BCR STANDARD. Version 3.4. and QUANTIFICATION OF GHG EMISSION AND REDUCTIONS REDD+ projects BRC 0002, version 4.0, therefore, in this validation and joint verification VERSA's audit team confirms that the GHG Project is aligned with the criteria defined in point 2 of this document.

The VERSA team addressed all aspects mentioned in this document for the evaluation of the validation and joint verification processes. The assessment was carried out according to the audit plan (FOR 109 Audit Plan) and the criteria defined for this purpose, thus ensuring the integrity and accuracy of the process. The scope of the MR implementation was thoroughly reviewed, including the areas and measurement equipment used. In addition, the operational characteristics described in the PD were compared with the limitations and assumptions established in the criteria, ensuring their adequacy and effectiveness.

The monitoring plan and methodology used were analyzed in detail, considering the requirements established in the validation and verification criteria. In addition, the procedures described in the PD were taken into account and compared with those described and implemented in the MR, thus the GHG Project managed to demonstrate that for the first verification period (1/12/2018 to 31/5/2023) they did not present significant changes.

According to the above mentioned, it is possible to conclude that the activities proposed in the PD are coherent and consistent with the audit criteria (described in numeral 2 of this document, the scope described in numerals 1.1 of the PD and 1. Of the MR and the objectives of the GHG Project and that in the MR during its first monitoring period (December 1, 2018 to May 31, 2023) did not evidence significant changes with respect to the monitoring plan and in the baseline scenario numeral 3.3 proposed in the PD.

# 7 Validation and verification opinion

The audit team carried out the joint independent validation and verification of the project "Marena Ichena-Nag+Ma Enoye Raufe REDD+ Project" in accordance with the following documents and standards:

- ISO 14064-2:2019 -ISO 14064-3:2019



- RESOLUTION 1447:2018

- DECREE 926 OF 2018

- RESOLUTION 471 OF 2020 of the IGAC

- Commitments assumed by Colombia before the CCNUC.

- BIOCARBON CERTIFICATE. 2024. BCR STANDARD. Version 3.4. June 28, 2024.

- BIOCARBON CERT, 2024. QUANTIFICATION OF GHG EMISSIONS AND REDUCTIONS REDD+ BRC 0002 projects, version 4.0. May 27, 2024.

It has been verified that all the activities established in the joint validation and verification process have been successfully executed. In addition, it is confirmed that the statement related to Greenhouse Gas (GHG) emissions is free of substantial and material discrepancies, ensuring a confidence level of 95% as stipulated by the BCR Standard.

The project has been designed with a 20-year projection (01/01/2018 to 31/12/2037), aligning precisely with the requirements established in the BCR Standard, the total of 23,406,734 tCO2e generated in the project.

VERSA's main auditor recommends a positive validation and verification opinion. The validation process was developed as follows: i) strategic planning, monitoring plan and ex ante and ex post estimation of GHG reductions; ii) on-site audit and interviews with stakeholders; iii) resolution of pending issues and issuance of the final validation report and opinion. During the validation process, corrective and clarifying actions were proposed, all of which were successfully completed, as explained in ANNEX 2 of this report.

The review of the Project Description documentation and additional documents related to the estimation and ex ante monitoring methodologies, together with background research, follow-up interviews and review of stakeholder comments, has provided the audit team with sufficient evidence to validate compliance with the established criteria.

# 8 Validation statement

Versa Expertos en Certificación S.A.S. been commissioned by MAGUARES ZOMAC S.A.S to validate the Proyecto REDD+ Marena Ichena-Nag+Ma Enoye Raufe.GHG emissions reduction project. The declared Proyecto REDD+ Marena Ichena-Nag+Ma Enoye Raufe. project involves the activities developed in Caquetá, Colombia. The Proyecto REDD+ Marena Ichena-Nag+Ma Enoye Raufe project has been developed in accordance with the guidelines of international standards ISO 14064-2:2019, ISO 14064-3:2019 and the specific requirements of the BioCarbon Standard.

Versa Expertos en Certificación S.A.S. conducted a review of all the supporting documentation used by by MAGUARES ZOMAC S.A.S for the elaboration of the Proyecto REDD+ Marena Ichena-Nag+Ma Enoye Raufe and made a field visit together with by MAGUARES ZOMAC S.A.S, where through interviews and review of primary information sources, it confirmed the organizational and reporting limits, activity data, emission factors



and global warming potentials used; as well as the methodological assumptions and exclusions made.

Versa Expertos en Certificación S.A.S. established the objectives, scope and validation criteria in the commercial proposal and legal agreement VERSA-P-0160 and in the approved audit plan for the validation of the Proyecto REDD+ Marena Ichena-Nag+Ma Enoye Raufe.The objectives, scope and validation criteria are described below:

## Objective

The Validation process consists of the evaluation by Versa Expertos en Certificación S.A.S of the project design document and/or monitoring reports in accordance with the guidelines of the ISO 14064-2:2019 standard, the guidelines of the selected GHG program, the methodologies used and the legislation of the country where the project is developed.

#### Scope

Validate the Proyecto REDD+ Marena Ichena-Nag+Ma Enoye Raufe. covering its Project Design Document (PDD), the monitoring plan, the associated GHG sources, sinks and/or reservoirs, the period of quantification of the reduction of GHG emissions, and its baseline scenario. The processes for managing legal requirements and the project's information documents are also included, in accordance with the guidelines and methodologies of the Biocarbon Standard.

The scope considers the validation of coherence with applicable national and international regulations, and the validation of compliance with key indicators. The audit will include both documentary review and field visits for the direct evaluation of compliance. Sectoral scope: AFOLU.

Criteria:

- ISO 14064-2:2019
- ISO 14064-3:2019
- RESOLUCIÓN 1447:2018
- DECRETO 926 DE 2018
- RESOLUCIÓN 471 DE 2020 del IGAC
- Compromisos asumidos por Colombia ante la CCNUC.
- BIOCARBON CERT. 2024. BCR STANDARD. Version 3.4. June 28, 2024.
- BIOCARBON CERT, 2024. QUANTIFICATION OF GHG EMISSION AND REDUCTIONS
- *REDD*+ projects *BRC* 0002, version 4.0. *Mayo* 27, 2024.

Versa Expertos en Certificación S.A.S. ensures that the data and information supporting the GHG statement are projected in nature.

Versa Expertos en Certificación S.A.S. identified that, according to the review of the evidence provided by MAGUARES ZOMAC S.A.S and during the field visit, from the beginning of the initiative the Proyecto REDD+ Marena Ichena-Nag+Ma Enoye Raufe. project has generated



contributions to the Sustainable Development Goals (SDGs 1, 2, 3, 4, 5, 6, 7, 8, 9,10,11,12,13,15 and 17 defined by the project) applicable for the components (Quantification of GHG Emission Reductions) according to the relevant criteria and indicators.

Versa Expertos en Certificación S.A.S. based on the results of the activities developed, it declares for all intended users that the Proyecto REDD+ Marena Ichena-Nag+Ma Enoye Raufe project of MAGUARES ZOMAC S.A.S in 2024 complies with the principles established by ISO 14064-2:2019, ISO 14064-3:2019 and the BioCarbon GEI Accreditation Program are within the level of material assurance and importance and is free from material errors. This statement is addressed to BioCarbon Standard and other interested parties and is issued.

# 9 Verification statement

Versa Expertos en Certificación S.A.S. been commissioned by MAGUARES ZOMAC S.A.S to verify the Proyecto REDD+ Marena Ichena-Nag+Ma Enoye Raufe.GHG emissions reduction project. The declared Proyecto REDD+ Marena Ichena-Nag+Ma Enoye Raufe. project involves the activities developed in Caquetá, Colombia. The Proyecto REDD+ Marena Ichena-Nag+Ma Enoye Raufe project has been developed in accordance with the guidelines of international standards ISO 14064-2:2019, ISO 14064-3:2019 and the specific requirements of the BioCarbon Standard.

Versa Expertos en Certificación S.A.S. conducted a review of all the supporting documentation used by MAGUARES ZOMAC S.A.S for the elaboration of the Proyecto REDD+ Marena Ichena-Nag+Ma Enoye Raufe and made a field visit together with by MAGUARES ZOMAC S.A.S, where through interviews and review of primary information sources, it confirmed the organizational and reporting limits, activity data, emission factors and global warming potentials used; as well as the methodological assumptions and exclusions made.

Versa Expertos en Certificación S.A.S. established the objectives, scope and verification criteria in the commercial proposal and legal agreement VERSA-P-0160 and in the approved audit plan for the verification of the Proyecto REDD+ Marena Ichena-Nag+Ma Enoye Raufe.The objectives, scope and verification criteria are described below:

## Objective

1. Evaluate with a 95% level of assurance that the project design document and monitoring reports prepared by Versa Expertos en Certificación S.A.S comply with the guidelines of the 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 developed.

2. Verify that the activities, methods, and procedures, including monitoring procedures, have been implemented in accordance with the project's PDD.

3. Confirm that the material discrepancy underlying the baseline and the estimation of reported GHG removals for the monitoring period does not exceed 5%.



4. Verify the project activities, the Project Design Document (PDD), the monitoring plan, the GHG sources, sinks and/or deposits, the GHG emissions reduction quantification period, the baseline scenario, the requirements, the legal management processes and information, as well as the guidelines and methodological documents for the Biocarbon Standard. Scope

Verify the REDD+ project REDD+ Marena Ichena-Nag+Ma Enoye Raufe.covering its Project Design Document (PDD), the monitoring plan, the associated GHG sources, sinks and/or reservoirs, the period of quantification of the reduction of GHG emissions, and its baseline scenario. The processes for managing legal requirements and the project's information documents are also included, in accordance with the guidelines and methodologies of the Biocarbon Standard.

The scope considers the verification of coherence with applicable national and international regulations, and the verification of compliance with key indicators. The audit will include both documentary review and field visits for the direct evaluation of compliance. Sectoral scope: AFOLU.

Criteria:

- ISO 14064-2:2019
- ISO 14064-3:2019
- - RESOLUCIÓN 1447:2018
- DECRETO 926 DE 2018
- RESOLUCIÓN 471 DE 2020 del IGAC
- Compromisos asumidos por Colombia ante la CCNUC.
- BIOCARBON CERT. 2024. BCR STANDARD. Version 3.4. June 28, 2024.
- BIOCARBON CERT, 2024. QUANTIFICATION OF GHG EMISSION AND REDUCTIONS REDD+ projects BRC 0002, version 4.0. Mayo 27, 2024.

Versa Expertos en Certificación S.A.S. confirms that the data and information supporting the GHG statement are historical in nature. The 95% assurance level in the audit signifies 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 potential inaccuracies or undetected errors. The verification activities are structured to deliver a high level of assurance, albeit not absolute.

Versa Expertos en Certificación S.A.S. identified that, according to the review of the evidence provided by MAGUARES ZOMAC S.A.S and during the field visit, from the beginning of the initiative the Proyecto REDD+ Marena Ichena-Nag+Ma Enoye Raufe. project has generated contributions to the Sustainable Development Goals (SDGs 1, 2, 3, 4, 5, 6, 7, 8, 9,10,11,12,13,15 and 17 defined by the project) applicable for the components (Quantification of GHG Emission Reductions) according to the relevant criteria and indicators.



Versa Expertos en Certificación S.A.S. based on the results of the activities developed, it declares for all intended users that the Proyecto REDD+ Marena Ichena-Nag+Ma Enoye Raufe project of MAGUARES ZOMAC S.A.S in 2024 complies with the principles established by ISO 14064-2:2019, ISO 14064-3:2019 and the BioCarbon GEI Accreditation Program are within the level of material assurance and importance and is free from material errors. This statement is addressed to BioCarbon Standard and other interested parties and is issued.

# 10 Facts discovered after verification/validation

When new facts are reported following the issuance of a joint validation and verification report and statement, the audit team must follow a technical and structured approach to address and document the actions to be taken to successfully resolve the issue:

1. Identification and Evaluation: First, the new data must be clearly identified, accurately documenting its nature and origin. Then, the potential impact of this information on the original conclusions of the report must be evaluated, considering its relevance and accuracy.

2. Communication: Notify all relevant stakeholders of the new findings. Present a preliminary assessment outlining the potential implications for the original report and conclusions, maintaining clear and objective communication.

3. Analysis and Review: Conduct a detailed analysis of the additional data. This analysis may require additional verification methods or a reexamination of existing data to properly integrate the new information.

4. Action Plan: Develop a specific action plan to address the new context. This plan should include activities such as additional data collection, revalidation of results, and clear assignment of responsibilities along with a defined timeline.

5. Updates and Revisions: Review the original report to incorporate the new findings and their implications. Revisions should be transparent and clearly indicated, ensuring that modifications do not alter the coherence of the original document.

6. Issuing Updated Report: Issue a formal update to the report or a detailed annex that includes all new information, its analysis, and actions taken. Ensure that this update is appropriately distributed to all stakeholders.

7. Documentation: Maintain rigorous documentation of the entire process, including records of communications, analysis performed, decisions made, and revisions to the original documentation.

8. Feedback and Continuous Improvement: Request and analyze feedback from interested parties on the management of new information. Use this information to improve future procedures related to validation and verification.



By following these technical steps, proper handling of the new information is ensured, adapting the original report to the new reality without losing the integrity and reliability of the data initially presented.



# Annex 1. Competence of team members and technical reviewers

Full Name(s)	Role	Activities to Develop
Diana Rauchwerger	Lead Auditor	The lead auditor has predestined activities which are: -Document review -Creation of the audit plan -Carry out the field audit according to regulations -Make findings corresponding to the audit - Delivery of verification report
Emilio Montealegre	Technical Expert	The technical expert has predestined activities which are: -Document review -Carry out the field audit according to regulations -Make findings corresponding to the audit
Helena Beatriz Villanueva	Technical Reviewer	The technical reviewer has predestined activities which are: - Carry out the review of the final documents. - Issue technical review document.
Camilo Montaña	Issuer of the V/V opinion	Accreditation in: ISO/IEC STANDARD 17029;2019 - ISO 14064-1 - ISO14064-2 - ISO 14064-3

In the following Table 1, the audit team selected by VERSA for the validation process is listed:



	ISO/IEC	STANDARD
	17065;2012	

## Diana Rauchwerger:

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 Andres Montaña Salamanca:

Mechanical engineer and project manager with over 12 years of experience in conformity assessment and monitoring of technical regulations. Former head of the technical regulations group at the Superintendence of Industry and Commerce. He has completed the courses for lead formulators for the validation and verification of greenhouse gas (GEI) mitigation projects provided by Asocarbono-Asocec. Currently serving as the General Director of Versa Expertos en Certificación SAS.

## Joaquin Emilio Montealegre Villanueva, Lead Auditor

Forest Engineer, Specialist in Renewable Natural Resources Management, with experience in coordination, execution and environmental monitoring. Obtained migration from Forestry Engineer in 1990, worked for the company Maderas de Urabá S.A. – Maduraba, based in Urabá Chocoano in forestry inventories, later experience in environmental consultancy until 2003.

Senior Coordinator in Environment, Industrial Security and Communities in the oil & gas industry, for exploration and development projects in oil fields in the departments of Putumayo, Casanare and Meta. Design and execution of compensation plans and environmental investments for the period from 2003 to 2013.

Subsequently, since the year 2014 as biotical reviewer at the Autoridad Nacional de Licencias Ambientales – ANLA del Ministerio de Medio Ambiente and during the years 2019 and 2020, as technical leader and as Revisor Biótica at the Subdirectorate of Evaluación de Licencias Ambientales SELA de ANLA for the Hydrocarbons Group. During the second semester of 2023, leader of technical aspects in a pilot group for Environmental Reports Atención created in the ANLA Environmental Licensing Follow-up Subdirectorate.

Forestry expert in the certification processes for access to Carbon Bonuses for REDD+ projects with the VERSA certification company, in:

•La cuenca del río Caquetá, Huitora and Coropoya indigenous communities, Municipality of Solano, Department of Caquetá, Colombian Amazon;



• With the indigenous and Afro communities of Alto Baudó, municipalities of Quibdó, Istmina and Baudó in the Department of Choco, Colombia,

• AWIA TUPARRO +9 REDD+ Project, in the Regions Amazonia and Orinoquia, departments of Casanare, Guainía and Vichada, Colombia.

### <u>Beatriz Helena Villanueva</u>

Forest Engineer, with knowledge and experience in the development of REDD+, CDM projects, in the improvement of mathematical and spatial models of deforestation, with extensive knowledge in the development of calculations and analysis of emissions of carbon through the implementation of guides IPCC 2000, 2003 and 2006 for inventories of greenhouse gases, analysis of land use change and evaluation of carbon content for the different changes in coverage, implementation of REDD+ projects with verra 003, 007, 009, 0015, 0037 methodology, 0042 and their respective modules. With international academic recognition for his research contributions on the trapeze Amazonian. Leadership capacity and disposition for interdisciplinary work and commitment to activities that promote sustainable development. Ability to handle computer packages statisticians as meets Minitab and Infostat, and of interpretation of images satellite, radar and aerial photography for spatial analysis and production cartographic. She participated as an auditor under monitoring of the Proyecto Lomas de Nogales is part of the AFOLU sector.

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

Findin g N°:	1	Finding Type	CAR	Х	CL				
Descript n:	tio	The GHG project is not aligned with: 1. Numeral 2 BCR Standard Version V3.2 2 2.							
Objective Evidence 1. The project holder shall use the most current v related documentation. In compliance with the the BCR Standard V3.2 of September 23, 2023, t quantification of GHG emissions from REDD+ pro- 15, 2022, tools and corresponding templates sho				ersion abov e Me ects I be u	is of the BCR Standard ar e, the most recent versio thodology for the BCR0002 v3.1 of Septemb used.	nd all ns of per			
	2. The Project Description Document (PD) and Monitoring Registry (MR) r completed in its entirety, with no modifications made to the template co cases where a numeral is not applicable, 'Not Applicable' should be ind					ə . In I.			
3. The person responsible for the GHG project should not modify or c numerals and contents of the templates during the completion: Project Document (PD) V 2.0 and Monitoring Report Template v1.0.						e the ption			



Action Plan:	ROUND 1 The Project Description Document (PD) and Monitoring Record (MR) have been completed in full, with no modifications to the template content. In cases where a numeral is not applicable, 'Not Applicable' was included. The Drive 07_PDD and 11_MONITORING REPORT folders contain the documents in version number 2. ROUND 2 The Project Description Document (PD) and Monitoring Record (MR) have been fully updated with the latest versions of the standard, methodology, tools and templates (PDD 2.1 and MR 1.1). In the Drive 07_PDD and 11_MONITORING RECORD folders you can find the documents in version number 2.1. ROUND 3: PDD and RM documents have been updated following the most recent						
VVB Evaluation :	<ul> <li>ROUND 1</li> <li>1. On the cover page of the PD, page 3 it was found that the project holder cites the previous version of the standard and must use the most current versions of all documentation that is related to the standard.</li> <li>To comply with the above, it is necessary for the project owner to use the most recent versions of the documents available on the BCR Standard web page.</li> </ul>						
	BioCarbon Registry Estándar. Versión 3.1. 25-julio-2023.         Metodología Aplicada         Cuantificación de Reducciones de Emisiones o Remociones de GEI de Proyectos REDD+. Versión 3.1. 22-septiembre-2022						
	<ul> <li>3 Cuantificación de la reducción de emisiones de GEI</li> <li>3.1 Metodología de cuantificación</li> <li>BioCarbon Registry Estándar. Versión 3.1. 25-julio-2023.</li> </ul>						
	Version 2.0Página52de194The versions of the BCR standard documents should be consistent in all documents generated by the GHG project. It was found that the PD uses template version 2.0 and as of today version 2.1 is available and should be updated.1. Finding closed, satisfactorily. However, this applies to the project's update of the PD template.2. Finding closed, satisfactory. However, this applies to the project's update of the PD template.						
	ROUND 2 The document does not use the latest versions of the BioCarbon Stands	ard:					



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Los c	criterios para la formulación, monitoreo, validación y verificación del proyecto son:
~	Requisitos y herramientas BioCarbon Registry. Estandar. BCR Standard versión 3.3
~	Documento metodológico sector AFOLU Cuantificación de Reducciones de
	Emisiones de GEI de Proyectos REDD+ BCR0002 versión 3.1
v	Herramienta BCR. Objetivos de Desarrollo Sostenible (ODS). Versión 1.0. junio 27,
	2023
v	Herramienta para demostrar el cumplimiento de las salvaguardas REDD+. Brigard
	& Urrutia, Biocarbon Registry. Versión 1.1. 26 de enero de 2023.
v	BCR Tool. Avoiding double counting (ADC). Avoid double counting of emissions
	reductions/removals. Biocarbon Registry. Versión 2.0. 7 de febrero de 2024.
	BCR Tool. Monitoring, reporting and verification (MRV). BCR carbon credits are
	quantified, monitored, reported and verified. Biocarbon Registry. Versión 1.0. 13 de
	febrero de 2023.
	No Net Harm Environmental and Social Safeguards (NNH). BCR Tool. BCR project
	activities do not cause any net-harm to the environment or to local communities
	and society in general. Versión 1.0. 07 de marzo de 2023.
	Biocarbon Guidelines. Baseline and Additionality. BCR Projects generate Verified
	Carbon Credits (VCC) that represent emissions reductions, avoidance, or removals
	that are additional. Versión 1.3. 07 de marzo de 2024.
	Permanence and Risk Management. BCR Tool. BCR Project holder take actions to
	ensure the Project benefits are maintained over time. Versión 1.0. 07 de marzo de
	2023.
	Decreto 926 de 2017
	Resolución 1447 de 2018
~	Resolución 831 de 2020
	Decreto 446 de 2020
	Resolución 471 de 2020
	ISO 14064-2
	/ ISO 14064-3
Ihese de	o not match the latest published on the standard's website:
-	BIOCARBON CERT. 2024. BCK STANDARD. Version 3.4. June 28, 2024.
-	projects BRC 0002 version 4.0 Mayo 27 2024
-	BIOCARBON CERT. 2024. BIOCARBON GUIDELINES. BASELINE AND
	ADDITIONALITY. BCR projects generate verified carbon credits (VCC) that
	represent emissions reductions, avoidance, or removals that are additional.
	Version 1.3. March 1, 2024.
-	BIOCARBON CERT. 2024. BCR TOOL. AVOIDING DOUBLE COUNTING (ADC). BCR
	avoia aouble counting of emissions reductions/removals. Version 2.0. February 7 2024
	BIOCARBON REGISTRY, 2023, BCR TOOL, MONITORING, REPORTING AND
	VERIFICATION (MRV). BCR carbon credits are quantified, monitored,
	reported, and verified. Version 1.0 February 13, 2023.
-	BIOCARBON REGISTRY. 2023. BCR TOOL. PERMANENCE AND RISK MANAGEMENT.
	BCR project holder take actions to ensure the project benefits are
	maintained over time. Version 1.1 March 19, 2024.



	<ul> <li>BIOCARBON REGISTRY. 2023. TOOL. SUSTAINABLE DEVELOPMENT GOALS (SDG). Version 1.0. June 13, 2023.</li> <li>BIOCARBON CERT. 2024. SUSTAINABLE DEVELOPMENT SAFEGUARDS (SDSS) Version 1.1. July 4, 2024.</li> </ul>							
	ROUND 3: Finding satisfactorily resolved, no further action required.							
Conclusio n	Close finding x Mantain finding FAR							

Finding N°:	2	Finding Type	CAR			Х	CL			
Description	:	<ul> <li>The GHG project is not aligned with:</li> <li>1. Numeral 9 Methodological documents, Standard BCR 0002, V3.1 2.</li> <li>2. Numeral 6.1 General requirements. ISO 14064-2:2019</li> <li>3. Item 2. BioCarbon Template-GHG Projects V2.1</li> </ul>								
Objective Evidence		<ul> <li>The initiative holder must mention in the Project Description Document (PD and in the Monitoring Report (MR) the criteria it has established for the development and implementation of the GHG initiative's monitoring activity. These criteria should take into account the following aspects:</li> <li>1. method for determining the scope and boundaries of the commitment.</li> <li>2. The greenhouse gases (GHGs) and the Sources of Sinks and Reserve (SRSs) for which they will be accounted.</li> <li>3. Applicable local laws regulating carbon markets and GHG initiative.</li> <li>5. Disclosure requirements.</li> <li>It is important that the version of the documents used for the development the mitigation project is consistent across all documents. In addition, the crimust be relevant, complete, reliable, understandable and available to intended user.</li> </ul>						ies. oirs es. ht of teria the		
Action Plan	1:	ROUND 1 Update of PDD ar ROUND 2 Update of PDD ar	ROUND 1 Update of PDD and RM documents following the finding requests. ROUND 2 Update of PDD and RM documents following the finding requests.							
VVB Evaluation:		ROUND 1 1. The initiative holder should mention in the Project Description Documer (PD) the criteria it has established for the development and implementation of the GHG initiative monitoring activities. For example, no evidence was found to identify the versions of the BCR standard tools used. ROUND 2 Finding satisfactorily resolved, no further action required.						nent n of d to		
Conclusion		Close finding		Х	Mantain	finding	9		FAR	



Finding N°:	3	Finding Type	CAR		Х	CL			
Description:       The GHG project is not aligned with:         1.       Numeral 5.1.6 Scope, ISO 14064-2:2019 2.         2.       Numeral 3 Scope of the AFOLU Sector Methodological Docume 0002 v3.1         3.       Numeral 5 Scope of BCR Standard, v3.2         4.       4. Item 2. BioCarbon_Template-GHG Projects V2.1					ocument l	BCR			
Objective Evidence		<ul> <li>The Scope described in the PD and RM shall be adjusted to the defined objectives of the GHG mitigation project and the needs and expectations of the intended user.</li> <li>At a minimum the scope should include: <ol> <li>Spatial and temporal boundaries;</li> <li>Physical infrastructure, activities, technologies and processes;</li> <li>GHG FSR</li> <li>Types of GHGs</li> <li>Periods</li> </ol> </li> </ul>					of		
Action Plan	1:	ROUND 1 Update of the PD document following the finding requests. ROUND 2: PDD and RM document update following the finding requests.							
VVB Evaluation:		<ul> <li>ROUND 1</li> <li>1. Item 1.1 Scope of the PD, does not contain the Table with which to indicate compliance with any of the eligibility conditions within the scope of the BCR Standard.</li> <li>2. This item should clearly and completely justify and describe how the project is eligible within the scope of the BCR Standard.</li> <li>ROUND 2: Finding satisfactorily resolved, no further action required.</li> </ul>						of e	
Conclusion		Close finding	Х	Mantain finc	ling			FAR	

Finding N°:	4	Finding Type	CAR	Х	CL	
Description: The GHG project is not aligned with: 1. Numeral 6.2 Project Description, ISO 14064-2:2019 2. 2. Numeral 2. BioCarbon_Template-GHG Projects V2.1						
Objective Evidence		1. 1. The responsibiliti this regard, i proponent c	project proponent sho es of the various staket t should include conta and other participants,	ould d nolde ct info inclue	escribe the roles and rs involved with the project ormation for the project ding the intended users, rol	. In es



	and contact inform program administra 2. 2. The GHG p GHG report and er the needs of the in the expectations a	nation ators project nsure tende nd re	n for the relevant regulatory to which the GHG project s at holder should identify the that the content of the rep ed user. The report should b equirements of the intended	inten ort is recir	norities or ribes. Ided use of consistent signed to n pients.	f the with neet
Action Plan:	ROUND 1 Update the PDD docume Objectives and section 5 C	nt fo arbo	bllowing the finding reques n Ownership and Rights.	sts, se	e section	2.2
VVB Evaluation:	ROUND 1 1. General description introductory description of activities that result in green to the above, the following (a) A brief description of the project activities, (b) Details of how the proje (c) The special category (ie brief description of the criter compliance, (d) A brief summary of how achievement of the Sustain (e) An average estimate of activities. ROUND 2: Finding satisfactorily resolved	n of t the p shous shou ct ac ct ac ct ac ct ac the p able the o	he Project, the PD did not ir roject objectives and activi se gas (GHG) emissions redu Id be included in the descri ting scenario prior to impler which the project is propose nder which the project dem project activities will contrib Development Goals, emission reductions attribute ofurther action required.	ncluda ties, i uctior iption menta ission ission ionstr ute to able t	e an ncluding a ns. In additi ation of the reduction apply, with rates to the to the proje	iny ion s, n a ect
Conclusion	Close finding	Х	Mantain finding		FAR	

Finding N°:	5	Finding Type	CAR	Х	CL	х				
Description:		<ul> <li>The GHG project is not aligned with:</li> <li>1. Numeral 1.3. BioCarbon_Template-GHG Projects v2.1 2.</li> <li>2. Numeral 10.3 BCR Standard Project Scale v3.2</li> </ul>								
Objective Evidence		The scale for RED project scale. 1.3 Escala del Local	The scale for REDD+ projects is not subdivided into categories related to project scale. 1.3 Escala del proyecto Local							
Action Plan:		Updating of the F	DD document	follow	ring the requests of the finding.					



VVB Evaluation:	Finding satisfactorily reso	Finding satisfactorily resolved, no further clarification required.							
Conclusion	Close finding	Х	Mantain finding		FAR				

Finding N°:	6	Finding Type	CAR		Х	CL			
Description: The GHG project is not aligned with: 1. Numeral 8.4. Time limits and analysis periods. AFOLU Sector M Document BCR 0002 v3.1 2. Numeral 6.2 Description of the ISO 14064-2:2019 project.					or Me	thodologic	al		
Objective Evidence		The GHG mitigation project proponent must include a defined monitoring frequency (annual or biannual) in the PD and RM in the time plan. <i>Período de cuantificación de la reducción de emisiones de GEI</i> 30 años, desde el 01 de enero de 2018 hasta el 31 de diciembre de 2047. <i>Períodos de seguimiento</i> El monitoreo se realizará en periodos anuales o bianuales.							
Action Plan:		Updating of defining the	the PDD doc follow-up per	umen riod w	it follow vith ann	ing the requests of th Jal periods.	ne fina	ding and	
VVB Evaluation:		Finding satis	Finding satisfactorily resolved, no further action required.						
Conclusion		Close findin	g	х	X Mantain finding FAR				

Finding N°:	7	Finding Type	CAR	Х	CL	
Description: The GHG project is not aligned with: 1. Numeral 6.2 Project Description. ISO 14064-2:2019						
Objective Evidence		1. In this nur going to	meral it is not cle develop:	ar the	number of shelves that the project	is



	Libir	ca dónde se vo	a realizar	cada una de las acti	vidades correspo	ndientee a lo
	esta	antillos.	a realizar		vidades correspon	nuientes a ic
	A- F	ormulación				
	Ву	F- Gobernanza				
	Су	G- Proyectos de	Inversión S	Social		
	Dy Ee	H- Proyectos pro	oductivos			
	Le	1- Montoreo				
	Мар	oa con la localiza	ación de las	áreas de intervenciór	1	
2.	2. T	his numera	l mentic	ons a cake that	does not ap	opear:
2	.5. Descrip	ción de las activ	vidades RE	DD+		
lr d	nformación sol e los cuatro pi	bre los porcenta ilares, a que ob	ajes la torta jetivo del p	a, priorización de las royecto responde ca	actividades por da actividad	cada uno
s	e identifican la	as actividades,	agrupadas	por pilares, y se des	scriben.	
А	- Monitoreo de	e las reduccion	es de emis	iones por deforestac	ión v degradació	n forestal
З	In these i	toms there	is a lack	of information		
0.	III IIIOJO I				•	
li a p	D Actividad ctores que participan en mplementaci	C-2 Mejora	miento de	l proceso educativ	∕o de los estud	iantes
Ó	'n					
h	ndicadores p	oara reportar a	avance			
N	lombre	ID Indicador	Тіро	Meta	Unidad de Medida	Responsa le Medició
c	Construir			Construir	# de espacios	Maguares
	ID Actividad	E-4 Valida prácticas o	ción del c que lo com	alendario ecológico ponen.	o e implementac	ión de las
			•			
	implementa ón	ci		<b>F</b> = 11 = 11		
	implementa ón Indicadores	ci para reportar :	avance			
	implementa ón Indicadores	para reportar	avance			
	implementa ón Indicadores	para reportar	avance			ntoolán d
ID Ad	implementa ón Indicadores	para reportar E-4 Validació prácticas que	avance ón del ca e lo com	lendario ecológ	ico e impleme	entación de
ID Ac imple ón	implementa ón Indicadores ctividad ementaci	ci para reportar E-4 Validacio prácticas qui	avance ón del ca e lo com	lendario ecológ ponen.	ico e impleme	entación de
ID Ac imple ón Indic	implementa ón Indicadores ctividad ementaci adores para	ci para reportar E-4 Validacio prácticas que a reportar av	avance ón del ca e lo com ance	llendario ecológ ponen.	ico e impleme	entación de



Cumplimiento del proyecto Al ser un Estado de derecho. Colombia se rige por las leyes de una constitución política. En cumplimiento con los artículos mencionados, el Proyecto de REDD+ Conservación del bosque Galilea – Amé fomenta la conservación de los bosques y biodiversidad y, en consecuencia, veia por la preservación de los servicios ecosistémicos asociados a los ecosistemas boscosos que se encuentran íntimamente ligados a la provisión de agua, el mejoramiento de la calidad del aire, el mantenimiento del hábitat de especies nativas y migratorias, entre otros.								
Action Plan:	Updating of the PDD document following the requests of the finding.							
VVB Evaluation:	Finding satisfactorily closed,	Finding satisfactorily closed, no further action required.						
Conclusion	Close finding	Х	Mantain finding		FAR			

Finding N°:	8	Finding Type	CAR	Х	CL						
Description:		The GHG pr	oject is not aligned with: 1. Numeral 6.2 Project de 2. Numeral 10.3. Key stak 0002 Methodology v 3	escripti eholde .2	on h) ISO 14064-02:2019 2. ers, interests and motivations.	BCR					
Objective Evidence		1. The indi and act the am	<ol> <li>The GHG mitigation project proponent must identify all direct and indirect stakeholders involved in the project through a stakeholder analysis. This includes, for example, local authorities related to forestry activities, the companies involved and the populations that are part of the project's co-benefit plan, as well as partners and developers, among others (ICBF, GEF, TNC).</li> <li>In addition to the above, it is necessary to conduct interviews with thes</li> </ol>								
		2. In a dire	<ol> <li>In addition to the above, it is necessary to conduct interviews with these direct and indirect stakeholders involved in the project.</li> </ol>								
Action Plan:		ROUND 1 Update of the PDD document following the requests of the finding, see 5 Carbon ownership and rights. Interviews have not yet been scheduled the auditor will be notified once the indirect stakeholders give us space agenda.									
		ROUND 2 In the folder the socialize meetings w Cartagena indicated (https://driv p=drive_link	es of the PDD there is eviden ng the difficulty in arranging v held with the mayor's offic es the minutes are attached i loc ETLkT5hKYcf3U90G4zaftYD2Tt4	ce of virtual ce of n the ation 4E?us							
VVB Evaluation:		ROUND 1 1. The direct and it found relate	drive_link). 								



	are mentioned in th development of the 2. As of the do indirect stakeholder ROUND 2 Finding satisfactorily	e MR o GHG ate of s are s resolv	as stakeholders that collaborat project activities. the response to these findings, till pending. ved, no additional actions are r	ed in 1 some require	the interviews w ed.	ith
Conclusion	Close finding	Х	Mantain finding		FAR	

Finding N°:	9	Finding Type	CAR			Х	CL				
Description:		The GHG project is not aligned with: Numeral 4. Applicability conditions. Methodological document BCR 0002 v 3.1 NUMERAL 3.1.1 Applicability conditions of the methodology. Standard BCR v3.2									
Objective Evidence		The project owner n and justify that the p BCR Standard v 3.2.	nust rela project	ate h com	ow the differe plies with the	nt iter applie	ns descrik cability c	oed ir ondit	n the PD exp ions defined	olain d by	
Action Plan:		ROUND 1 Update of the PDD 3.1.1 Conditions of a ROUND 2 PDD and RM docur methodological do ROUND 3: PDD and RM docur methodological do	<ul> <li>DUND 1</li> <li>Ddate of the PDD document following the requests of the finding, see section 1.1 Conditions of applicability.</li> <li>DUND 2</li> <li>DD and RM documents have been updated following the most recent lethodological documents ROUND 3.</li> <li>DUND 3:</li> <li>DD and RM documents have been updated following the most recent lethodological documents ROUND 3.</li> </ul>								
VVB Evaluation:		ROUND 1 The holder mention and its compliance supports its claims.	COUND 1 The holder mentions in Table 1. Conditions of applicability of the methodology and its compliance. However, it should provide and relate the evidence that supports its claims.								
		ROUND 2 The owner of the ini applicability condit	ROUND 2 The owner of the initiative must explain and justify how it complies with the applicability conditions of the standard:								
		They do not match QUANTIFICATION O version 4.0. May 27,	They do not match those described in the BIOCARBON CERT, 2024. QUANTIFICATION OF GHG EMISSION AND REDD+ REDD+ projects BRC 0002, version 4.0. May 27, 2024. NO 5:								
		ROUND 3: Finding satisfactorily	ROUND 3: Finding satisfactorily resolved, no further action required.								
Conclusion		Close finding		Х	Mantain find	ing			FAR		

Finding N°:	10	Finding Type	CAR	Х	CL	
-						



Description:	The GHG project is not aligned with: 1. Numeral 7. Carbon pools and GHG sources. Methodological Document BCR 2002 v 3.1 2. Numeral 3.1.1. Carbon reservoirs and GHG sources. BioCarbon_Template- GHG Projects v2.1 3. Section 6.3. Identification of relevant project GHG FSRs. ISO 14064-2:2019							
Objective Evidence	<ol> <li>The project proponent and procedures for bas for the Monitoring Repo- including any GHG FSRs activities (MR).</li> <li>The selected emission degradation emission re the emission factors wer aboveground biomass</li> </ol>	must seline ort. In s for k fact fact educ re ob is the	select and establish GHG F estimates, projections in th addition, it must justify the r both project activities (PD) o ors must be referenced o tion calculator it is not clear tained, nor is it clear why the same for the different frag	SR se e PD easo and n and ju r from e weig ment	lection crit and period n for not nonitoring ustified. In n where or ghted aver ation class	eria dic the how age es.		
Action Plan:	OUND 1 Ipdate of the PDD document following the requests of the finding. OUND 2 Ipdate of PDD and RM documents following the requests of the finding.							
VVB Evaluation:	ROUND 11.In the description othe PoD, no evidence was fthe GHG FSR selection criterprojections in the PD and poaddition, it should justify theproject activities (PoD) and2.Emission factors conROUND 2Finding satisfactorily resolve	f nun ounc ria ar eriod reas mon ntinu d, nc	neral 3.2.2. Carbon pools ar d on how the project selects nd procedures for baseline ic projections for the Monito on for not including any GF itoring activities (MR). e to be unexplained and ur o further action required.	nd Gł s and estim oring IG FS hjustif	HG sources I establishe ates, Report. In Rs for both ied.	s in 's		
Conclusion	Close finding	Х	Mantain finding		FAR			

Finding N°:	11	Finding Type	CAR	Х	CL	
Description	:	The GHG project is n 1. Numeral 11.2 Base 2. Numeral 8.2 Refere methodology. 3. Numeral 3.7.1 Eligi projects). BioCarbon	ot aligned with: Pline or reference scenario ence region for baseline of ble areas within GHG pro _Template-GHG Projects	o. BC estin ject V2.1	CR Standard v3.2 nation. BCR0002 v 3.1 boundaries (AFOLU secto I	r



Objective Evidence	<ol> <li>The project proponent shall include a description of the procedures it developed to establish the delimitation of the reference region, for the estimation of deforestation/degradation that could occur in the baseline scenario.</li> <li>The delineation of the reference region should take into account the choice of the most conservative scenario, to ensure that emission reductions or increases in GHG removals are not overestimated.</li> </ol>
Action Plan:	ROUND 1         Update of the PDD document following the requests of the finding, see section         3.4.1 Identification and description of the baseline scenario.         ROUND 2         Update of the PDD document following the requests of the finding, see section         3.4.1 Identification and description of the baseline scenario.         ROUND 2         Update of the PDD document following the requests of the finding, see section         3.4.1 Identification and description of the baseline scenario.         ROUND 3         Update of the PDD document following the requests of the finding, see section         3.4.1 Identification and description of the baseline scenario.
VVB Evaluation:	<ul> <li>ROUND 1 <ol> <li>Reference region and 3.10.1 Eligible areas within the GHG project boundaries (AFOLU sector projects) described in the PD there was no evidence to determine:</li> <li>How the project performs a description that allows to demonstrate that the areas within the geographical boundaries of the project correspond to the land cover/land use categories according to the requirements of the methodology used.</li> <li>Similarly, demonstrate that the areas within the geographical boundaries of the project meet the condition of presence/absence of land cover as defined by the applied methodology and in the BCR Standard reference dataset.</li> <li>Indicate and justify the choice of map scale used for the multitemporal land cover/land use analysis. Demonstrate that land cover/land use has been identified in accordance with the land use and/or land cover classifications applicable to the country in which the project activities are proposed.</li> <li>Demonstrate that geographic data are handled according to international standards defined by organizations such as ISO, OGC or the American Society for Photogrammetry and Remote Sensing, and justify how these standards are met.</li> <li>The GHG project must describe in detail how the delineation of the reference region is done with the most conservative scenario, to ensure that emission reductions or increases in GHG removals are not overestimated.</li> </ol> </li> <li>Eligible areas and the reference region shall be described, justified and made explicit in accordance with the guidelines in paragraphs 8.1, 8.1.1 and 8.2 of the methodology document BCR 0002 v3.1.</li> </ul>



	ROUND 2 Numerals 1, 2 and 3 mus methodology: BIOCARBON AND REDUCTIONS REDD+ pr 9. SPATIAL AND TEMPORAL L ROUND 3 Finding satisfactorily resolve	st be CEF oject IMITS d, nc	e adapted to the new re RT, 2024. QUANTIFICATION ts BRC 0002, version 4.0. May of further action required.	equire OF ( 27, 2	ements of GHG EMISS 2024. NUME	the ION RAL
Conclusion	Close finding	Х	Mantain finding		FAR	

Finding N°:	12	Finding Type	CAR	Х	CL				
Description	:	The project is not Article 43. addition 2. 4.4. Additionalit 3. 10.6. Additional 1. 4. 8.2 Addition	aligned with: nality criteria in REDD+ Project y. BioCarbon_Template-GHG ity. BCR Standard v3.2 nality. BioCarbon Guidelines B	ts 2. R Proje aselin	esolution 1447:2018 cts V2.1 ne and Additionality. V1	1.2			
Objective Evidence		1. The p are n derive within	roject owner shall demonstration o areas of compensation action ad from the impacts caused b the framework of environme	te tha ivities by pro ntal liv	t in the project area th of the biotic compone jects, works or activitie censes.	ere nt s			
		<ol> <li>The project holder shall demonstrate that in the project area are no areas of preservation and restoration activities in strat areas and ecosystems for which payments for environmenta services for GHG reduction and sequestration are available.</li> </ol>							
		<ol> <li>The project holder shall demonstrate that the project had overlaps with other GHG projects or GHG programs. Demonstration no double counting</li> </ol>							
Action Plan	:	ROUND 1 Update the PDD of Additionality. ROUND 2 Update the PDD of Additionality. ROUND 3 Update the PDD Additionality.	document following the findin document following the findin document following the fir	g req g req nding	uests, see section 3.4 uests, see section 3.4 requests, see section	3.4			
VVB Evaluation:		ROUND 1 1. In the PD, project justifies an how it complies w and Additionality. The GHG project 1 removals) do not	ROUND 1 1. In the PD, in the 3.4.1.1.1. paragraphs, it was not found how the project justifies and presents evidence of the project start date and justifies how it complies with the requirements of the BioCarbon Guidelines Baseline and Additionality. The GHG project holder must demonstrate that the emission reductions (or removals) do not correspond to emission reductions attributable to the						



	<ul> <li>contemplated in the EOT or POT.</li> <li>2. The project proponent continues to fail to demonstrate that the project area does not contain areas of preservation and restoration acti in strategic areas and ecosystems for which payments for environmental services for GHG reduction and sequestration are available.</li> <li>3. In paragraph 16 of the PdD, no evidence was found that the GP project does not overlap with other projects of the ColCX GHG program the Amazon Vision GHG program, demonstrating that there is no double counting.</li> <li>ROUND 2</li> </ul>							
	Items 1, 2 and 3 should be adapted to the new methodology requirements: BIOCARBON CERT, 2024. QUANTIFICATION OF GHG EMISSION AND REDD+ REDD+ projects BRC 0002, version 4.0. May 27, 2024. ROUND 3 Finding satisfactorily resolved, no further action required.							
Conclusion	Close finding	х	Mantain finding		FAR			

Finding N°:	13	Finding Ty	ре	CAR			Х	CL			
Description	:	<ul> <li>The project is not aligned with:</li> <li>1.11.1 Conservative approach and uncertainty management. BCR Standarv3.2</li> <li>2.13.1 Uncertainty Management. BCR 0002 v 3.1 methodology.</li> <li>3. Validation and verification criteria for REDD+ projects. Resolution 1447:2018</li> <li>4. Numeral 3.2.3.1. BioCarbon_Template-GHG Projects V2.1.</li> </ul>							rd		
Objective Evidence		<ol> <li>The project owner should justify and explain how it developed mechanisms to ensure, with a confidence interval greater than 95%, that the project adequately managed uncertainty in both the Project Description Document (PD) and the Monitoring Report (MR).</li> <li>The initiative leader must demonstrate that the material discrepancy o the data supporting the baseline and the estimate of emissior reductions or removals is less than 5%.</li> </ol>							s, ect y of sion		
Action Plar	1:	ROUND 1 Update th Uncertaint	ne PDD doc ty Managem	cumen nent.	nt fo	llowing the t	indin	g reque	sts, se	e section	3.6
VVB Evaluation:		ROUND 1 Finding sa	ROUND 1 Finding satisfactorily resolved, no further action required.								
Conclusion		Close find	ing		Х	Mantain finc	ling			FAR	



Finding N°:	14	Finding Type	CAR	Х	CL				
Description	:	The project is not align 1. Numeral 8.3 Leakas 2. Numeral 11.3 Leaka 3. Numeral 3.6 Leak Projects V2.1	ned with: ge area. Methodolog age and non-perman age and non-perma	y BCR ence anenc	0002 v 3.1 BCR Standard v3.2 ce. BioCarbon_Template-0	ЭНG			
Objective Evidence		<ol> <li>The project m delimit the an the PD and R</li> <li>The project n assess the risk MR.</li> </ol>	<ol> <li>The project manager must explain and justify the procedures us delimit the area and perform the GHG project leakage calcula the PD and RM.</li> <li>The project manager must explain and justify the procedures assess the risks of non-permanence of the GHG project in the MR.</li> </ol>						
Action Plar	):	ROUND 1 Update of the PDD do 7 Risk Management. ROUND 2 Update of the PDD do 7 Risk Management. ROUND 3 Update of the PDD do 7 Risk Management.	ocument following the ocument following the	e requ e requ e requ	uests of the finding. See sec uests of the finding. See sec uests of the finding. See sec	tion: tion:			
VVB Evaluation:		ROUND 1 Validation 1. Numeral 13. 6 used to delimit the lead justification of: (a) all forest areas that should be included. (b) today exclude are agents. At this point it is clarifie correspond to a "leak According to BCR 000 understood as "area degradation activity r project owner, i.e. are may be displaced as 2. Within the lead the risks of participation anthropic risks, and fir 3. Likewise, it als activities, following the project activities, thr activities. Verification	does not describe that age area, which sh at are within the range as of restricted acce ed that the area of le cage belt" as mention 2 methodology, para of forest to which a d may occur, and whice as in which the agen a consequence of pu- kage and non-perme on of local communiti- nancial risks are struct o failed to identify an- e condition established ough verification, w	ne pro ould i e of m ass to c akage ned in agrap isplac h is ou ts of c roject eabilit ies, so ured. d expl ad by ill ass	cedure that the project ho nolude an explanation and obility of the identified age deforestation and degrado e does not necessarily different sections of the Po h 8.3, this should be ement of deforestation or utside the control of the afforestation or degradatio activities". y analysis, it must identify h cial risks, natural and ain the permanence of pro- the standard. The monitorin ess the permanence of s	vider 1 2 1 2 1 1 2 1 1 2 1 1 2 1 1 1 1 1 1 1 1 1 1 1 1 1			



	<ol> <li>At this point it is imp an explanation of the mech implementation of certain of forest degradation does no another place inside or outs practices that generate de ROUND 2</li> <li>Items 1, 2 and 3 of validation requirements of the method OF GHG EMISSION AND RED 2024.</li> <li>ROUND 3</li> <li>Finding satisfactorily resolve</li> </ol>	ortan nanis actio t ger side t fores n an dolog D+ F	nt that the project manage ms developed to avoid tha ns in the territory to avoid de herate that the community l the project area, to continu- tation. d 1 of verification must be c gy: BIOCARBON CERT, 2024. REDD+ projects BRC 0002, ver o further action required	r incli t the efore nas to e cai adap QUA ersion	udes in the station and o move to rrying out th ted to the r NTIFICATIO 1 4.0. May 2	MR d ne new N 7,
Conclusion	Close finding	X Mantain finding FA				

Finding N°:	15	Finding Type		CAR	х	CL	
Description	:	The project is no 1. Numeral 11. Q and/or reduction 2. Numeral 13 GI Methodology. V	t aligned w wantifications 2. BCR St HG emission 3.2	ith: on and monitoring of andard V3.2 n reductions from REE	GHG )D+ a	emission removals ctivities. BRC 0002	
Objective Evidence	<ol> <li>Explain and justify in the DD how the parameters were calculated for the ex ante scenario: CBS (lb, year) annual change in area covered by forest in the scenario with projection; CBS (f, year) annual change in area covered by forest in the leakage area.</li> <li>For the without-project scenario; DAlb; EAlb; DAredd+proy and the formulas that depend on these parameters.</li> </ol>						
Action Plan: ROUND 1 All formulas and parameters are guidelines from the standard methodological documents. See section 3.1 Quantification n ROUND 2 All formulas and parameters are guidelines of the methodolo of the standard. See section 3.1 Quantification methodology					andard's ation methodology. hodological docume dology.	ents	
VVB       ROUND 1         Evaluation:       Validation         1. Must explain and justify the select relevant equations to calculate the verification         1.       In RM1.4 Project location of Safeguards, 15.1.1 Data and para 16.3. Leakages, no evidence was ruses procedures to track the project location			ne selected data and late the leakage. cation and project bo d parameters to qual e was found on how e project leakage are	l para bunda ntify e the p ea (G	imeters, and provide iries, g of item 11 RED mission reductions ar roject implements an IS tools, formulas, etc)	the D+ id d	



	ROUND 2 Items 1, 2 and 3 should be a methodology: BIOCARBON AND REDUCTIONS REDD+ pr ROUND 3 Finding satisfactorily resolve	adap CER ojec d, nc	ted to the new requirement 7, 2024. QUANTIFICATION OF ts BRC 0002, version 4.0. Ma o further action required.	ts of t GHC y 27,	the G EMISSION 2024.	ł
Conclusion	Close finding	Х	Mantain finding		FAR	

Finding N°:	16	Finding Type	CAR	Х	CL	
Description	:	The project is not aligr Numeral 14. Monitorin	ned with: g Plan.			
Objective Evidence		The initiative holder m activities: 1. monitoring the perm 2. Quality control 3. Registration a 4. In the SDG ma in some SDGs the mor result of the indicator 5. The numberir of social and enviro correspond to that of complete. 14. Control y Para cum comunida amenazas mismo, la de las act ubicaron participac y garantiz In addition to relate the evic period to the in numeral 13 project is artic 1. Monitorin UNFCCC	ust describe the proce nanence of the REDD+ of and quality assurance and data archiving syste- onitoring, the monitoring hitoring frequency is no for this reporting period ng described in the mo- nmental safeguards f the primer. In some nu <b>v Vigilancia Forestal para e</b> oplir con este requisito, dura des, se realizaron mapas of s directas de deforestación s estrategias para vigilar de r ividades del pilar de monitore alternativas laborales y apoy ión de los habitantes del reso car así su no repetición y desp the above, it is necess dence of the activities compliance with the C Sectoral Planning, the culated with the most ri g of current applicable agreements.	edure en pro- em. ing most dee d is r nitor for F mer vitar ante l de fu y de nanee o. En ros ed guard blazar con er is ecce e e leg	es to follow up on the follow ject. rocedures. tethodology is not describe escribed, within this analysis not included. ring report on the interpreto REDD+ in Colombia does als the ideas presented are el Desplazamiento de emisiones os talleres de formulación con la gradación sobre el territorio, y as ra permanente estas zonas a travé el diseño de actividades también s conómicos para evitar y prevenir l o en cualquier actividad relacionad miento a otras zonas. for the project proponent the reloped during this monitori cun safeguards. For examp no description of how the nt NDC for Colombia. gislation and compliance w	ving d, the tion not not s s s s s s s s s s s i s s s i s s s i s s s i s s s i s s s i i not
Action Plan	1:	ROUND 1				



	Update of the PDD document following the finding requests, see document in Drive 06_SALVAGUARDAS SDG COBENEFICES AND SPECIAL CATEGORY/SDG Y CATEGORIA ORQUIDEA/ Safeguards Compliance-RM1.xslx ROUND 2 Update of the PDD document following the finding requests, see document in Drive 06_SALVAGUARDAS SDG COBENEFICES AND SPECIAL CATEGORY/SDG AND ORCHID CATEGORY/ Safeguards Compliance-RM1.xslx ROUND 3 Update the PDD document following the finding requests, see document in Drive 06_SALVAGUARDAS SDG COBENEFICES AND SPECIAL CATEGORY/SDG AND ORCHID CATEGORY/ Safeguards Compliance-RM1.xslx ROUND 3 Update the PDD document following the finding requests, see document in Drive 06_SALVAGUARDAS SDG COBENEFICES AND SPECIAL CATEGORY/SDG Y CATEGORIA ORQUIDEA/ Safeguards Compliance-RM1.xslx
VVB Evaluation:	ROUND 1 1. The initiative holder must describe the procedures to follow up the following activities, according to the guidelines established by numeral 14 Monitoring Plan described in the methodology BCR0002 v 3.1: (a) Project boundary monitoring. The explanation given by the project owner to explain and justify the project boundary monitoring mechanisms is not sufficient. (b) Monitoring of the execution of project activities. In some of the activities proposed by the project, the Tables are not completely filled out. It is important to include in the Tables a justification of how the activities proposed by the project contribute to the fulfillment of the project's objectives. For example, how these activities will result in GHG emission reductions. (c) Monitoring of the quantifications of project emission reductions. (d) Quality control and quality assurance procedures. No evidence was found related to the development of this point in the PdP. (d) Quality control and quality assurance procedures. No evidence was found related to the development of this point in the PdP. (g) Userification of field data. No evidence was found related to the development of this item in the PoD. (g) Data recording and archiving system. No evidence was found related to the development of this item in the POA. The GHG project should present in detail the mechanisms designed, including key information for monitoring and mitigation: data needed to estimate GHG emission removals or reductions during the quantification period, additional information to establish the baseline or reference scenario, specification of potential emissions outside the project boundary (leakage). As well, data on the environmental impact assessment of GHG project activities, procedures for managing emission reductions or removals, and quality control for monitoring, description of procedures for periodic calculation of emission reductions and leakage, description of how the project boundary (leakage). As well, data on the environmental impact assessment of GHG



	In addition, the monitoring of the BCR tool (Monitoring, Reporting and Verification - MRV) must be demonstrated, evidencing a rigorous process with a high level of accuracy and strict data collection and archiving.								
	ROUND 2								
	Numerals 1, 2 and 3 must be adapted to the new requirements of the methodology: BIOCARBON CERT, 2024. QUANTIFICATION OF GHG EMISSION AND REDUCTIONS REDD+ projects BRC 0002, version 4.0. May 27, 2024.								
	ROUND 3 Finding satisfactorily resolved, no further action required.								
Conclusion	Close finding	Х	Mantain finding		FAR				

Finding N°:	17	Finding Type	CAR		Х	CL					
Description: The project is not aligned 14 Implementation of the					ed with: he Project. Monitoring Report Template V1.0						
Objective Evidence		The project has significant cha the activities approval of th	The project holder should include in the monitoring report whether there were significant changes in the project's GHG procedures or criteria with respect to the activities proposed for monitoring in the PD and whether a request for approval of the changes that may have occurred was made.								
Action Plar	1:	ROUND 1 Update of the Monitoring Report document following the requests of the finding. ROUND 2 Update the Monitoring Report document following the requests of the finding.							ng.		
VVB Evaluation:		ROUND 1 The response given to this item is not consistent with the BCR v1.0 monitoring template guidelines. ROUND 2 Finding satisfactorily resolved, no further action required.							)		
Conclusion		Close finding		Х	Mantc	Mantain finding FAR					

Finding N°:	18	Finding Type	CAR	Х	CL	
Description:The project is not aligned with:1.Numeral 11 Quantification and monitoring of GHG emission remaind/or reductions 2. BCR Standard V3.22.Numeral 13 GHG emission reductions from REDD+ activities.					nitoring of GHG emission removals V3.2 ns from REDD+ activities.	



Objective Evidence	The project holder must ensure that for the monitoring period it makes a comparison of actual emission reductions with those estimated in the project document.							
Action Plan:	ROUND 1 Update of the Monitoring Report document following the finding requests. See section 14.3 Deviation request applied for this monitoring period. ROUND 2 Update the Monitoring Report document following the finding requests. See section 14.3 Deviation request applied for this monitoring period.							
VVB Evaluation:	ROUND 1 1. A complete additional ar obtained must be included 2. Evidence must be provide ROUND 2 Finding satisfactorily resolve	nalys ed to d, no	is (explanation and justifica o support the results. o further action required.	tion)	of the resul	ts		
Conclusion	Close finding	Х	Mantain finding		FAR			

Finding N°:	19	Finding Type	CAR			CL			Х
Description	:	Article 40 of the reso	lution 1447	of 2018					
Objective Evidence		It is not clear how the geoprocessing was performed or the sources from whice the data was obtained, whether from government sources, satellite images. It also unclear how the criteria of Resolution 1447 of 2018 Article 40 "The maximu GHG mitigation potential subject to national accounting of a REDD+ Proje shall be calculated from the methodological reconstruction of the NR assessed by the UNFCCC applicable to the Project area" is met.							
Action Plar	):	ROUND 1 Update of the PDD document following the requests of the finding, see section 3.1 Quantification Methodology. ROUND 2 Update the PDD document following the finding requests, see section 3.1 Quantification Methodology							tion
VVB Evaluation:		ROUND 1 The project owner clarifies the sources of the information. However, he fails to clearly describe how he develops the management of geographic information in the PD and RM. ROUND 2 Finding satisfactorily resolved, no additional actions are required.							to
Conclusion		Close finding	Х	Mantain fir	nding			FAR	



Finding N°:	20	Finding Type	CAR			CL			x
Description: The project is not aligned with: Numeral 6.11 ISO 14064-2:2019 GHG project documentation.									
Objective Evidence		In the GDB pro the project of reporting, then way as to allo forest degrade	In the GDB provided by the developer, it was found that the layer containing the project area and leakage belt are merged in the case of emissions reporting, therefore, it is required that these data are disaggregated in such a way as to allow verification, this applies to both activities (deforestation and forest degradation).						ning ions ch a and
Action Plar	1:	ROUND 1 Update of the GDB following the finding requests.							
VVB Evaluation:		ROUND 1 There is no clear description in the PD and RM of how the project establishes procedures to manage the GBD, project areas for deforestation and forest degradation activities in accordance with the requirements of the BCR standard. ROUND 2 Finding satisfactorily resolved, no additional actions required.							
Conclusion		Close finding		Х	Manta	iin finding		FAR	

Finding N°:	21	Finding Type	CAR	Х	CL						
Description	:	The project is not alig Numeral 7. Risk man	The project is not aligned with: Numeral 7. Risk management. BioCarbon_Template-GHG Projects V2.1								
Objective Evidence		Validation It was not found how the initiative holder describes and explains adequately accurately and objectively the procedures it performs to carry out ris assessment and management as established by the BCR standard. In this way, the project owner must identify the environmental, financial and social risks associated with the implementation of project activities. Based on the identification of risks in these three dimensions, the project holder must justif the measures designed to manage the risks so that greenhouse gas (GHG emission reductions and/or removals are maintained over the project augnification period									
Action Plar	1:	ROUND 1 Updating of the PDD section 7.	document following the	req	uests of the finding, see						
VVB Evaluation:		ROUND 1									


	Risk assessment and manag requirements: BIOCARBON AND REDUCTIONS REDD+ pr ROUND 2 Finding satisfactorily resolve	geme CERT rojec d, no	ent must be adapted to the , 2024. QUANTIFICATION OF ts BRC 0002, version 4.0. Ma o further action required.	new GHC y 27,	methodolo EMISSION 2024.	ogy		
Conclusion	Close finding X Mantain finding FAR							

Finding N°:	22	Finding Type		CAR	Х	CL	
Description:       The project is not aligned with:         1. Numeral 12. REDD* Safeguards. BioCarbon_Template-GHG Projects V2.         2. Numeral 12. REDD+ Safeguards. Methodology BCR0002 v3.1         3. Numeral 18 REDD+ Safeguards. BCR Standard v 3.2         4.       BCR Tool Safeguards REDD+ Safeguards v 1.1         5.       Bill number 274 of 2023 - chamber 238 of 202 senate by which the national development plan 2022-2026 "Colombia world power of life" is is:         Article 230. Paragraph 2.							ed.
Objective Evidence	2	<ol> <li>No evide the guid Safegud should d the Ca Colomb</li> <li>In the de not evid ensure f aligned For exa Paragra addresse is partic indigend</li> </ol>	ence we delines e irds Too lemonst ncun se ia. evelopn ent how that the with the mple, r ph 2 of es the fr ularly re pus com	as found to demonstrate ho established by BioCarbon R I, template, methodology rate that its project activitie afeguards and with the ment of the section on the E the project elaborates and proposed actions within Cancun safeguards and w to evidence was found re Article 230 of the Nationa ee, prior and informed cons levant given that the proje imunities.	w the p registry, and sto so relate nation Design I limpler the pro- ith its no elated I Devel ultation ect is be	project complies as described in andard, as to ho to compliance al interpretation Document (PdD) ments mechanism oject framework ational interpreta to compliance lopment Plan, w m process. This asp eing developed	with the with for , it is ns to are tion. with hich bect with



	PARAGRAFO 2°. Los titulares de las iniciativas de mitigación de gases de efecto invernadero deberán cumplir lo previsto en la normativa en materia ambiental, social y económica y, para el caso de las iniciativas de mitigación de gases de efecto invernadero del sector Agricultura, Silvicultura y Otros Usos del Suelo -AFOLU, cumplir las salvaguardas sociales y ambientales definidas por la Convención Marco de las Naciones Unidas para el Cambio Climático -CMNUCC, y adoptadas por el país a través de su Interpretación Nacional de Salvaguardas Sociales y Ambientales, incluida la consulta previa libre e informada de ser procedente, cuando el proyecto verse sobre áreas con presencia de comunidades indígenas, comunidades negras, afrocolombianas, raizales y palenqueras, y las demás herramientas, condiciones, criterios y requisitos que sean definidos en el marco del Sistema Nacional de Salvaguardas. Todas las iniciativas de mitigación dentro de su sistema de Monitoreo, Reporte y Verificación deberán monitorear, reportar y verificar la implementación de la normativa en materia ambiental, social y económica, y de ser aplicable, la implementación de las salvaguardas sociales y ambientales, durante todas las fases, lo cual será objeto de evaluación de la conformidad. El Gobierno nacional reglamentará la materia.								
Action Plan:	ROUND 1 The Huitora and Coropoya indigenous reserves are the owners, proponents and responsible for the development of the Project within their territorial limits. As project owners, the indigenous reserves assume responsibility for implementing the project in accordance with the standards established in the REDD+ project framework, as defined by their traditional uses and customs. In order to comply with the requirements of this national legislation, a request for prior consultation, in this case self-consultation, has been made to the Ministry of the Interior, which as of July 31, 2024 has not responded. For annexes go to the REDD+ Safeguards section (for REDD+ projects), social and cultural safeguards, section C6 of the PD v2.1.								
VVB Evaluation:	<ul> <li>V2.1.</li> <li>ROUND 1</li> <li>The REDD+ project must comply with the consultation process for prior consultation, as this is a fundamental right of ethnic groups in Colombia. The Constitution and national legislation establish that communities must participate in decisions that affect their territories and ways of life, guaranteeing their free, prior and informed consent.</li> <li>Prior consultation promotes inclusion and respect for the communities' customs and governance structures, and is essential to comply with national and international regulations, such as ILO Convention 169. This process is crucial to avoid rights violations and conflicts, and ensures that the project is acceptable and beneficial to the communities.</li> <li>As part of the obligations of a REDD+ project, it is necessary to have ample and sufficient evidence to establish that the project is aligned with Colombian laws related to this aspect. To date there is no evidence to suggest that prior consultation is appropriate or not, as there is no response from the Ministry of the Interior. Therefore this process is considered as a future action to be resolved by the project management in future varifications.</li> </ul>								
Conclusion	Close finding		Mantain finding		FAR	Х			

Finding	23	Finding Type	CAR	Х	CL	
IN°:						



Description:	The project is not aligned with: Numeral 15. Other GHG program. BioCarbon_Template-GHG Projects V2.1							
Objective Evidence	No evidence was found on how the project justifies and confirms that the project is not registered under another greenhouse gas (GHG) program. In case the project is registered under another Program or Standard, the reasons why the project holder decided to register the project under the BCR Standard and the other requirements established by the BioCarbon Registry should be included. Verification No evidence was found on how the project justifies and confirms that the project is not registered under another greenhouse gas (GHG) program. In case the project is registered under another Program or Standard, the reasons why the project is registered under another program or Standard, the reasons why the project holder decided to register the project under the BCR Standard and the other requirements established by the BioCarbon Registry should be included.							
Action Plan:	ROUND 1 Update the PDD document Avoid double counting.	ROUND 1 Update the PDD document following the requests of the finding, see section 16 Avoid double counting.						
VVB Evaluation:	ROUND 1 Finding satisfactorily resolved, no further action required.							
Conclusion	Close finding	se finding X Mantain finding FAR						

Finding N°:	24	Finding Type	CAR	Х	CL						
Description	1:	The project is not aligned with: BIOCARBON Standard BCR0002. V3.1, numerals 14.6.1 and 14.6.2									
Objective Evidence		Validation No evidence was found related to the development of items 14.6.1 and 14.6.2 Quality control procedures. Verification No relevant evidence was found regarding the development of the items that make up item 14 Implementation of the Project in the MR. In this context, the importance of incorporating a detailed explanation, adequate justification and substantial evidence regarding the items specified in the template is emphasized. It is essential that this information is complete and clearly supported to ensure the integrity and comprehensive understanding of the GHG Project implementation process.									
Action Plar	ו:	ROUND 1 Update the PDD document following the finding requests, see section 14.6. ROUND 2									
		Identified deviations we	ere corrected.								



VVB Evaluation:	ROUND 1 Numerals 1, 2 and 3 must be methodology: BIOCARBON AND REDUCTIONS REDD+ pr ROUND 2 Finding satisfactorily resolve	e ado CER ojec d no	apted to the new requireme T, 2024. QUANTIFICATION OF ts BRC 0002, version 4.0. Ma further action required.	ents c <sup>-</sup> GHC y 27,	of the G EMISSION 2024.	I
Conclusion	Close finding x Mantain finding FAR					

Finding N°:	25	Finding Type		CAR		х	CL				
Description	:	The project is not BCR standard fro 3.2, numeral 10.7 Social and en Correspondence	aligr m dif Com viron with	ned with: ferentiated respon npliance with appli mental safeguar national legislation	isibility, to cable le ds for n	o co gislc RE[	mmon ro ation. DD+ in	esponsibility <sup>v</sup> Colombia.	/ 1A		
Objective Evidence		Validation The person responsible for the project must ensure full compliance and correlation of the project with the most recent and current policy and regulations in Colombia in relation to climate change. In the documentary analysis conducted, it was not observed how the project integrates with certain relevant milestones within the Colombian legal framework applicable to this area. These milestones include the approval of the RAMSAR Convention (Law 357 of 1999), the National Plan to Combat Desertification (2005), the National Policy for the Management of Biodiversity and Ecosystem Services (2012), the "TERRITORIES OF LIFE FORESTS" strategy (2017), the update of the Nationally Determined Contributions (NDC) in 2020 and Law 2294 of 2023, among others. It is imperative that the project is aligned and adjusted to these legal frameworks to ensure its coherence and compliance with the relevant regulatory provisions on climate change in the Colombian context. Verification The project must ensure that it followed the most recent climate change polici and regulations in force in Colombia for the monitoring period.							y n tem date f ed he ext. olicy		
Action Plan	:	ROUND 1 Regarding the re made to the tabl legislation", in the regulations comp the inclusion of th ROUND 2 The identified de	Regarding the relevant milestones mentioned above, an adjustment was made to the tables included in chapter 4 "Compliance with applicable egislation", in the adjustments a box was added to indicate whether the regulations comply or do not comply with the project's objectives, as well as the inclusion of the relevant milestones mentioned above. ROUND 2 The identified deviations were corrected.								
VVB Evaluation:		ROUND 1 Finding satisfacto	orily re	esolved, no further	action re	equi	red.				
Conclusion		Close finding	х	Mantain finding			FAR				

Finding	26	Finding Type	CAR	Х	CL	
N°:						



Description:	The project is not a	aligned wit	h:							
	Social and env	ironmentc	l safeguard	ds for F	REDD+	in	Colombia.	1A		
	Correspondence	with natior	al legislation							
Objective	The project manag	he project manager must ensure full compliance and correlation of how the								
Evidence	proposed activitie	es comply	with the po	ostulates o	of the r	natic	onal safegu	ards		
	interpretation.	nterpretation.								
Action Plan:	ROUND 1	OUND 1								
	The question was	s posed t	o the lead	auditor a	as to w	vhetl	her or not	it is		
	appropriate to co	nsult on w	nether or not	the COP	should	be c	consulted as	the		
	proponent resgua	rdos.								
VVB	ROUND 1	ROUND 1								
Evaluation:	Finding satisfactorily resolved, no further action required.									
Conclusion	Close finding 2	x Manta	n finding		FAR					

Finding N°:	27	Finding Type		CAR		х	CL			
Description	:	The project is not Social and en Correspondence	he project is not aligned with: locial and environmental safeguards for REDD+ in Colombia. Correspondence with national legislation							1A
Objective Evidence		In the PDD, the fo	ollov	ving was evidenced	:			В	ioCarbon Standard	
		materia se : para facilita interna en e bombeo, y comunidad luz y alcan deportivos actual, así deportiva. S construcció	materia se solicita un muelle flotante para el correcto acceso a la comunidad y un puerto para facilitar el ingreso a la misma. También la construcción de puentes para la movilidad interna en el territorio y un sistema de agua con tanques de almacenamiento, sistemas de bombeo, y una red de distribución para cada uno de los hogares. Cada familia de la comunidad también pretende contar con una casa que con los servicios básicos de agua, luz y alcantarillado (pozos sépticos) y su respectiva dotación. En cuanto a los espacios deportivos se propone el mejoramiento de las condiciones de la cancha de microfútbol actual, así como la adaptación y acondicionamiento del espacio de la segunda cancha deportiva. Se solicita que estos espacios cuenten con el material deportivo necesario y la construcción de un parque comunitario para el disfrute de la comunidad en general.							
		which could contradict the established safeguards. In line with national legislation, it is essential to take into account that, for the execution of public works and projects in the national fluvial network, such as the construction and operation of public ports, it is mandatory to have the corresponding environmental license.								
Action Plan	1:	ROUND 1 Identified deviati	ons	corrected						
VVB		ROUND 1			+					
Conclusion:		Close findina	х	Mantain findina	non r	equire	J. FAR			

Finding N°:	28	Finding Type	CAR		x C	L		
Description	:	The project is not aligne Social and environm Correspondence with n	d with: iental safeguards f ational legislation:	for	REDD+	in	Colombia.	1A



Objective	ROUND 2					
Evidence	In the PDD it was evidenced:					
	BioCarbon					
	Standard					
	materia se solicita un muelle flotante para el correcto acceso a la comunidad y un puerto para facilitar el ingreso a la misma. También la construcción de puentes para la movilidad interna en el territorio y un sistema de agua con tanques de almacenamiento, sistemas de bombeo, y una red de distribución para cada uno de los hogares. Cada familia de la comunidad también pretende contar con una casa que con los servicios básicos de agua, luz y alcantarillado (pozos sépticos) y su respectiva dotación. En cuanto a los espacios deportivos se propone el mejoramiento de las condiciones de la cancha de microfútbol actual, así como la adaptación y acondicionamiento del espacio de la segunda cancha deportiva. Se solicita que estos espacios cuenten con el material deportivo necesario y la construcción de un parque comunitario para el disfrute de la comunidad en general.					
	There is no evidence of compliance with the endorsement of: The creation of new schools is mainly regulated by the Ministry of National Education. This ministry is in charge of formulating educational policies and supervising the creation, operation and management of educational institutions in the country. In addition, the Secretaries of Education of each department and municipality also play a fundamental role in this process, as they are responsible for the implementation of educational policies at the local level, as well as for the approval and regulation of new educational institutions to be established in their jurisdiction. The legislation that supports these processes includes the General Education Law (Law 115 of 1994), which establishes the principles and norms that govern the educational system in the country. There are also spacific regulations					
	governing aspects related to educational intrastructure, such as Decree 1860 of 1994, which details the requirements and procedures for the creation and					
	operation of educational institutions.					
Action Plan:	ROUND 1					
	Identified deviations corrected					
VVB	ROUND 1					
Evaluation:	Finding satisfactorily resolved, no further action required.					
Conclusion	Close finding   x   Mantain finding   FAR					

Finding N°:	29	Finding Type	CAR	х	CL			
Description	:	The project is not aligned Social and environme Correspondence with no	d with: ental safeguards for ational legislation:	RED	)D+	in	Colombia.	1A
Objective Evidence		ROUND 2						



	In the PDD it was evidenced:					
	G-3 Relleno sanitario y sistema de manejo de basura: El proyecto apunta a la construcción de un relleno sanitario para la disposición final de los residuos sólidos en un área predeterminada para el correcto tratamiento de la materia. Se plantea la creación de un sistema de manejo de basura que abarque la recolección, transporte, y transformación de los residuos que se generan dentro del territorio, así como un plan de reciclaje que permita darle un máximo aprovechamiento a los mismos y reducir su efecto negativo sobre el medio ambiente.El proyecto permite solventar problemas de contaminación en las fuentes hídricas, eliminar desechos sólidos correctamente, y materiales que se descomponen. Bajo un correcto tratamiento se busca reducir al máximo la afectación directa al medio ambiente y darle un manejo a los residuos aprovechables. La actividad está alineada con lo establecido en el Plan de manejo del resguardo, el cual prohíbe arrojar basura en ríos o caños, así como productos químicos que pueden generar daños irreversibles. Así mismo se alinea con el acuerdo interno Número 2 sobre el cuidado del agua y su biodiversidad asociada y el número 3 sobre el cuidado de nuestros bosques y su biodiversidad.					
	There is no evidence of compliance with the endorsement of: Laws regulating landfills in Colombia include Law 99 of 1993 and the National Code of Natural Resources, among other regulations. In addition, the Corporaciones Autónomas Regionales (CARs) are the entities in charge of granting these licenses in their respective jurisdictions.					
Action Plan:	ROUND 1					
	Identified deviations corrected					
VVB	ROUND 1					
Evaluation:	Finding satisfactorily resolved, no further action required.					
Conclusion	Close finding x Mantain finding FAR					

Finding N°:	30	Finding Type	CAR	х	CL		
Description	:	The project is not aligned with: Social and environmental safeguards for REDD+ in Colombia. 1A Correspondence with national leaislation:					
Objective Evidence		áreas de intervención o comunidad, ya que cor modelo de salud prop desarrollen en los dos ca para atender a los pacie - Salud occidenta la correcta pres habitantes del re de salud perman y prioritarias qu desarrollo de br diagnóstico del o There is no evidence of who may provide health the licensing and operc	In the PDD it was evidend comportan el área sociocultural y la trempla un proceso de investigación sio, la formación de sabedores y pe umpos, y también la adecuación física d ntes. Il: Se construirá un puesto de salud con tación del servicio y atención en cas esguardos. Para ello, se considera neces nente dentro del resguardo, el cual ativ ue se presenten en el territorio. Así igadas de salud para la atención inme estado de salud de los habitantes. compliance with Law 1 n services in Colombia by ation of IPS, seeking to el	ced infrae para l. rrsonal le infra n la do os de enda la misma diata 122 r esto	estructura físi a construcció l que conoze aestructura y o otación necesa emergencias ontratar a un as necesidade o, se enfatiza y la realizació of 2007, ablishing e that th	ca de la n de un ian y se dotación aria para para los personal s básicas rá en el ón de un which regula clear criteria ese entities c	tes for can
Action Plan	1:	ROUND 1 Identified deviations cor	rected				
VVB Evaluation:		ROUND 1 Finding satisfactorily resc	olved, no further action re	quir	ed.		



Conclusion Close	finding x	Mantain finding		FAR	
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## Annex 3. Documentation review

As a fundamental component of the validation and verification activities of the mitigation project, a thorough review of all documents and evidence submitted by the responsible project party, as well as other documents required for cross-checking, was carried out. This detailed review ensured the accuracy and completeness of the data submitted on GHG emissions and mitigation measures implemented, as indicated in Table 36.

Document Title / Version	Author	Organization	Document provider (if applicable)
PROYECTO REDD+ MARENA ICHENA – NAG+MA ENOYE RAFUE	MAGUARES ZOMAC SAS - YAUTO SAS	MAGUARES ZOMAC SAS - YAUTO SAS.	MAGUARES ZOMAC SAS - YAUTO SAS.
MONITORING REPORT REDD+ MARENAICHENA- NAG+MA ENOYE RAFUE PROJECT V1	MAGUARES ZOMAC SAS - YAUTO SAS	MAGUARES ZOMAC SAS - YAUTO SAS.	MAGUARES ZOMAC SAS - YAUTO SAS.
MONITORING REPORT REDD+ MARENAICHENA- NAG+MA ENOYE RAFUE PROJECT V2	MAGUARES ZOMAC SAS - YAUTO SAS	MAGUARES ZOMAC SAS - YAUTO SAS.	MAGUARES ZOMAC SAS - YAUTO SAS.
MONITORING REPORT REDD+ MARENAICHENA- NAG+MA ENOYE RAFUE PROJECT V 2.1	MAGUARES ZOMAC SAS - YAUTO SAS	MAGUARES ZOMAC SAS - YAUTO SAS.	MAGUARES ZOMAC SAS - YAUTO SAS.
MONITORING REPORT REDD+ MARENAICHENA- NAG+MA ENOYE RAFUE PROJECT V 2.1	MAGUARES ZOMAC SAS - YAUTO SAS	MAGUARES ZOMAC SAS - YAUTO SAS.	MAGUARES ZOMAC SAS - YAUTO SAS.
Contrato de Mandato No. 023 de 26 de marzo de 2023	YAUTO SAS. Y Resguardo Indigena Huitora	YAUTO SAS. Y Resguardo Indigena Huitora	MAGUARES ZOMAC SAS - YAUTO SAS.
Contrato de Mandato No.024 de 28 de marzo de 2013	YAUTO SAS. Y Resguardo Coropoya	YAUTO SAS. Y Resguardo Coropoya	MAGUARES ZOMAC SAS - YAUTO SAS.
Adicionalidad_REDD_MI- NER_V2.xlsx	MAGUARES ZOMAC SAS - YAUTO SAS	MAGUARES ZOMAC SAS - YAUTO SAS.	MAGUARES ZOMAC SAS - YAUTO SAS.
SDS_MI-NER_V1.xlsx	MAGUARES ZOMAC SAS - YAUTO SAS	MAGUARES ZOMAC SAS - YAUTO SAS.	MAGUARES ZOMAC SAS - YAUTO SAS.

*Table 36. Documents reviewed by the audit team during the audit process.* 



			Document
Document Title / Version	Author	Organization	provider (if
			applicable)
Proceedimiento Identificación V	MAGUARES	MAGUARES	MAGUARES
valoración de Ael y pdf	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
valoración de Aet_vi.paj	YAUTO SAS	YAUTO SAS.	YAUTO SAS.
Plan Castion Riason MI-	MAGUARES	MAGUARES	MAGUARES
NEP Vi vley pdf	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
IVER_V1.XISX.puj	YAUTO SAS	YAUTO SAS.	YAUTO SAS.
Matriz qualuacion Huitora y	MAGUARES	MAGUARES	MAGUARES
when the second se	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
1.2152	YAUTO SAS	YAUTO SAS.	YAUTO SAS.
Matriz evaluation Coronova	MAGUARES	MAGUARES	MAGUARES
watriz_evaluation_coropoya_	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
V1. XISX	YAUTO SAS	YAUTO SAS.	YAUTO SAS.
REDD CORPOAMAZONIA	MAGUARES	MAGUARES	MAGUARES
ndf	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
.puj	YAUTO SAS	YAUTO SAS.	YAUTO SAS.
ACTA REDDICARTACENIA	MAGUARES	MAGUARES	MAGUARES
ndf	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
.paj	YAUTO SAS	YAUTO SAS	YAUTO SAS.
Acta de socialización proyecto	MACIIADES	MACIIADES	MAGUARES
redd+ del resguardo huitora-	TOMAC SAS	70MAC SAS	ZOMAC SAS -
coropoya de la alcaldía de	VALITO SAS	VALITO SAS	YAUTO SAS.
Solano.pdf	111010 5/15	111010 5/15	
	MAGUARES	MAGUARES	MAGUARES
ACTAS_TALLERES-1-2-3.pdf	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
	YAUTO SAS	YAUTO SAS	YAUTO SAS.
Realamento de	MAGUARES	MAGUARES	MAGUARES
CIHREDD HIJITORA ndf	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
ennebb+nonoi.paj	YAUTO SAS	YAUTO SAS	YAUTO SAS.
	MAGUARES	MAGUARES	MAGUARES
SOCIALIZACION docy.ndf	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
boen heiz refort.ubex.puj	YAUTO SAS	YAUTO SAS	YAUTO SAS.
Cropogramas finales	MAGUARES	MACHARES	MAGUARES
vozoo2022 xlsv	ZOMAC SAS -	70MAC SAS	ZOMAC SAS -
V07092023.AISA	YAUTO SAS	ZOWINC DID	YAUTO SAS.
Conia de	MAGUARES	MAGUARES	MAGUARES
Actas Taller / Agosto2022 ndf	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
<u> </u>	YAUTO SAS	YAUTO SAS	YAUTO SAS.
	MAGUARES	MAGUARES	MAGUARES
Actas_Taller4_Agosto2023.pdf	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
	YAUTO SAS	YAUTO SAS	YAUTO SAS.
Adobe Scan 10 de jul De	MAGUARES	MAGUARES	MAGUARES
2022 ndf	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
2023.puj	YAUTO SAS	YAUTO SAS	YAUTO SAS.



Document Title / Version	Author	Organization	Document provider (if applicable)
	MAGUARES	MAGUARES	MAGUARES
Adobe Scan 7 de ago. De	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
2023.pdf	YAUTO SAS	YAUTO SAS	YAUTO SAS
	MAGUARES	MAGUARES	MAGUARES
Cartas de Socialización	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
Proyecto REDD+.pdf	YAUTO SAS	YAUTO SAS	YAUTO SAS
	MAGUARES	MAGUARES	MAGUARES
Cartas de Socialización	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
Proyecto REDD+.doc	YAUTO SAS	YAUTO SAS	YAUTO SAS
Respuesta hallazao 22 v	MAGUARES	MAGUARES	MAGUARES
Radicado de solicitud de	ZOMAC SAS Y la	ZOMAC SAS Y la	ZOMAC SAS -
Determinación de Procedencia	Direccion de	Direccion de	YAUTO SAS
v Oportunidad de Consulta	Autoridad	Autoridad	111010 010.
Previa para Provectos-	Nacional de	Nacional de	
Provecto REDD+ MARENA	Consulta Previa –	Consulta Previa –	
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	Resauardo	Resauardo	MAGUARES
Consentimiento previo, libre e	indiaena	indiaena	ZOMAC SAS -
informado Coropoya.jpeg	Coropova	Coropova	YAUTO SAS
	eoropoju	eoropoju	MAGUARES
Consentimiento libre previo e	Resguardo	Resguardo	ZOMAC SAS -
informado Huitora.jpej	indigena Huitora	indigena Huitora	YAUTO SAS
	YAUTO SAS V	YAUTO SAS V	MAGUARES
CARTA DE INTENCION	Resauardo	Resauardo	ZOMAC SAS -
HUITORA.pdf	indiaena Huitora	indiaena Huitora	YAUTO SAS.
	Direccion de	Direccion de	MAGUARES
	Autoridad	Autoridad	ZOMAC SAS -
	Nacional de	Nacional de	YAUTO SAS.
RAD Coropoya.pdf	Consulta Previa –	Consulta Previa –	
	Ministerio de	Ministerio de	
	Interior	Interior	
	Direccion de	Direccion de	MAGUARES
	Autoridad	Autoridad	ZOMAC SAS -
	Nacional de	Nacional de	YAUTO SAS.
RAD Huitora.pdf	Consulta Previa –	Consulta Previa –	
	Ministerio de	Ministerio de	
	Interior	Interior	
Certificado Autoridad R.I COROPOYA.pdf	Ministerio de Interior	Ministerio de Interior	MAGUARES ZOMAC SAS - YAUTO SAS



Document Title / Version	Author	Organization	Document provider (if applicable)
Copia de anexo-1solicitud-de- determinacion-de- procedencia-de-consulta-y- oportunidad-de-la-consulta- previa vrz. COROPOYA pdf	Resguardo indigena Coropoya	Resguardo indigena Coropoya	MAGUARES ZOMAC SAS - YAUTO SAS.
Lista_Coordenadas.xlsx	MAGUARES	MAGUARES	MAGUARES
	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
	YAUTO SAS.	YAUTO SAS.	YAUTO SAS.
SHAPEFILE	MAGUARES	MAGUARES	<i>MAGUARES</i>
	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
	YAUTO SAS.	YAUTO SAS.	YAUTO SAS.
<i>RUT RI_COROPOYA.pdf</i>	DIAN	DIAN	<i>MAGUARES ZOMAC SAS - YAUTO SAS.</i>
Certificado Autoridad R.I HUITORA.pdf	Ministerio de Interior	Ministerio de Interior	<i>MAGUARES ZOMAC SAS - YAUTO SAS.</i>
Copia de anexo-1solicitud-de- determinacion-de- procedencia-de-consulta-y- oportunidad-de-la-consulta- previa.vr7_HUITORA.pdf	Resguardo indigena Huitora	Resguardo indigena Huitora	<i>MAGUARES ZOMAC SAS - YAUTO SAS.</i>
SHAPEFILE	MAGUARES	MAGUARES	MAGUARES
	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
	YAUTO SAS.	YAUTO SAS.	YAUTO SAS.
Lista_Coordenadas.xlsx	MAGUARES	MAGUARES	MAGUARES
	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
	YAUTO SAS.	YAUTO SAS.	YAUTO SAS.
Normativa_Colombia.xlsx	MAGUARES	MAGUARES	MAGUARES
	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
	YAUTO SAS.	YAUTO SAS.	YAUTO SAS.
Formato_Reporte_Incendios_v 1.pdf	<i>MAGUARES ZOMAC SAS - YAUTO SAS.</i>	MAGUARES ZOMAC SAS - YAUTO SAS.	<i>MAGUARES ZOMAC SAS - YAUTO SAS.</i>
Shapes PSA	<i>MAGUARES</i>	MAGUARES	<i>MAGUARES</i>
	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
	YAUTO SAS.	YAUTO SAS.	YAUTO SAS.
Shapes Proyectos Vecinos	<i>MAGUARES</i>	MAGUARES	<i>MAGUARES</i>
	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
	YAUTO SAS.	YAUTO SAS.	YAUTO SAS.
Calculo_emisiones_exante_LB 2005_2017_expost_2018_2022_	MAGUARES ZOMAC SAS - YAUTO SAS.	MAGUARES ZOMAC SAS - YAUTO SAS.	MAGUARES ZOMAC SAS - YAUTO SAS.



Document Title / Version	Author	Organization	Document provider (if applicable)
BCR_Degradacion_v1_0492023			
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Calculo_emisiones_exante_LB	MAGUARES	MAGUARES	MAGUARES
2005_2017_expost_2018_2022_	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
BCR_Deforestacion_v1_04920	YAUTO SAS	YAUTO SAS	YALITO SAS
23.xlsx	111010 010.	111010010.	171010 0/10.
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SHP_RM_2018_2022	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
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SHP_LB_2005_2017	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
	YAUTO SAS.	YAUTO SAS.	YAUTO SAS.
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IVER_KIVI_2018_2022.gub	YAUTO SAS.	YAUTO SAS.	YAUTO SAS.
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NEK_LB_2005_2017.gub	YAUTO SAS.	YAUTO SAS.	YAUTO SAS.
	MAGUARES	MAGUARES	MAGUARES
Suelos.pdf	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
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Suelos_RR.pdf	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
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DD ADICIONALIDAD CLC	MAGUARES	MAGUARES	MAGUARES
RR_ADICIONALIDAD_CLC07	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
-18_2map.)pg	YAUTO SAS.	YAUTO SAS.	YAUTO SAS.
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Resquardos_RR.pdf	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
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Hidrologia.pdf	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
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Hidrologia.jpg	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
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			applicable)
	MAGUARES	MAGUARES	MAGUARES
Ecosistemas.pdf	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
~ ~	YAUTO SAS.	YAUTO SAS.	YAUTO SAS.
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Ecosistemas.jpg	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
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Ecosistemas_RR.pdf	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
A 9	YAUTO SAS.	YAUTO SAS.	YAUTO SAS.
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Coberturas.pdf	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
L J	YAUTO SAS.	YAUTO SAS.	YAUTO SAS.
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Coberturas.jpg	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
/1.5	YAUTO SAS.	YAUTO SAS.	YAUTO SAS.
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Clima.pdf	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
1 5	YAUTO SAS.	YAUTO SAS.	YAUTO SAS.
	MAGUARES	MAGUARES	MAGUARES
Clima RR.pdf	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
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_ 715	YAUTO SAS.	YAUTO SAS.	YAUTO SAS.
	MAGUARES	MAGUARES	MAGUARES
CLC18 RR.pdf	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
— I J	YAUTO SAS.	YAUTO SAS.	YAUTO SAS.
	MAGUARES	MAGUARES	MAGUARES
CLC_18_RR.jpq	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
/15	YAUTO SAS.	YAUTO SAS.	YAUTO SAS.
	MAGUARES	MAGUARES	MAGUARES
AREAS_INTERVENCION.pdf	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
* 5	YAUTO SAS.	YAUTO SAS.	YAUTO SAS.
	MAGUARES	MAGUARES	MAGUARES
AREAS_ELEGIBLESmap.jpg	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
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	MAGUARES	MAGUARES	MAGUARES
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INEK_V2.XISX	YAUTO SAS.	YAUTO SAS.	YAUTO SAS.
	MAGUARES	MAGUARES	MAGUARES
SDSs_MI-NER_V1.xlsx	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
	YAUTO SAS.	YAUTO SAS.	YAUTO SAS.



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Document Title / Version	Author	Organization	provider (if
			applicable)
	MAGUARES	MAGUARES	MAGUARES
Plan_Gestion_Riesgo_MI-	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
NER_V1.pdf	YAUTO SAS.	YAUTO SAS.	YAUTO SAS.
	MAGUARES	MAGUARES	MAGUARES
Matriz_evaluacion_Huitora_v	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
1.xlsx	YAUTO SAS.	YAUTO SAS.	YAUTO SAS.
	MAGUARES	MAGUARES	MAGUARES
Matriz_evaluacion_Coropoya_	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
v1.xlsx	YAUTO SAS.	YAUTO SAS.	YAUTO SAS.
	MAGUARES	MAGUARES	MAGUARES
Cumplimiento d	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
Salvaguardas-RM1.xlsx	YAUTO SAS.	YAUTO SAS.	YAUTO SAS.
	MAGUARES	MAGUARES	MAGUARES
Herramienta-SDG-2023_BCR-	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
CO-338-14-001_V1	YAUTO SAS.	YAUTO SAS.	YAUTO SAS.
	MAGUARES	MAGUARES	MAGUARES
Cumplimiento de	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
Salvaguardas-RM1.xlsx	YAUTO SAS.	YAUTO SAS.	YAUTO SAS.
	MAGUARES	MAGUARES	MAGUARES
Línea tiempo huitora.pdf	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
Linea clerity o nation alp aj	YAUTO SAS.	YAUTO SAS.	YAUTO SAS.
	MAGUARES	MAGUARES	MAGUARES
Conformación del comité	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
redd+.pdf	YAUTO SAS.	YAUTO SAS.	YAUTO SAS.
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Priorización actividades por	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
estanillo.pdf	YAUTO SAS.	YAUTO SAS.	YAUTO SAS.
	MAGUARES	MAGUARES	MAGUARES
INTERVENCION_HUITORA.p	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
df	YAUTO SAS.	YAUTO SAS.	YAUTO SAS.
	MAGUARES	MAGUARES	MAGUARES
Encuesta_Huitora_24032023.p	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
df	YAUTO SAS.	YAUTO SAS.	YAUTO SAS.
	MAGUARES	MAGUARES	MAGUARES
Distrubucion de	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
presupuesto.pdf	YAUTO SAS	YAUTO SAS	YAUTO SAS.
	MAGUARES	MAGUARES	MAGUARES
Modos y medios de vida	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
matriz.pdf	YAUTO SAS.	YAUTO SAS.	YAUTO SAS.
	MAGUARES	MAGUARES	MAGUARES
Árbol soluciones uitora pdf	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
	YAUTO SAS.	YAUTO SAS.	YAUTO SAS.



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Document Title / Version	Author	Organization	provider (if
			applicable)
	MAGUARES	MAGUARES	MAGUARES
Arbol de problemas.pdf	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
	YAUTO SAS.	YAUTO SAS.	YAUTO SAS.
Proyect-Maloca-ANANEKO	CORPOAMAZON	CORPOAMAZON	CORPOAMAZON
2023.pdf	IA	IA	IA
Contra da Coltinadamas da	MAGUARES	MAGUARES	MAGUARES
Copia de Cultivadoras de	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
saberes AC1.mp4	YAUTO SAS.	YAUTO SAS.	YAUTO SAS.
	MAGUARES	MAGUARES	MAGUARES
Evidencias_Coropoya.pdf	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
	YAUTO SAS.	YAUTO SAS.	YAUTO SAS.
	MAGUARES	MAGUARES	MAGUARES
Cultivadoras de	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
saberasAC1.mp4	YAUTO SAS.	YAUTO SAS.	YAUTO SAS.
	MAGUARES	MAGUARES	MAGUARES
Huerta medicinal 1.jpg	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
715	YAUTO SAS.	YAUTO SAS.	YAUTO SAS.
	MAGUARES	MAGUARES	MAGUARES
Huerta medicinal.jpg	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
/1.5	YAUTO SAS.	YAUTO SAS.	YAUTO SAS.
	MAGUARES	MAGUARES	MAGUARES
Proyecto PIVA.mp4	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
110900011111	YAUTO SAS.	YAUTO SAS.	YAUTO SAS.
	MAGUARES	MAGUARES	MAGUARES
PIVA-FOTOS-Coropoya.pdf	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
	YAUTO SAS.	YAUTO SAS.	YAUTO SAS.
	MAGUARES	MAGUARES	MAGUARES
P17.Fotografias Coropoya.pdf	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
	YAUTO SAS.	YAUTO SAS.	YAUTO SAS.
			MAGUARES
COROPOYA.pdf	TNC	TNC	ZOMAC SAS -
* 5			YAUTO SAS.
	Coordinacion de	Coordinacion de	MACHADEC
COROPOYA 2023_Acta	asuntos	asuntos	MAGUAKES
Posesión.pdf	indigenas-	indigenas-	ZUMAC SAS -
	Alcadía de Solano	Alcadía de Solano	TAUTO SAS.
RADICADO	MAGUARES	MAGUARES	MAGUARES
CORPOAMAZONIA 2	ZOMAC SAS -	ZOMAC SAS -	ZOMAC SAS -
Noviembre 2025.	YAUTO SAS.	YAUTO SAS.	YAUTO SAS.
SDC Matadalagiggggyimianta	MAGUARES	MAGUARES	MAGUARES
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aoc	YAUTO SAS.	YAUTO SAS.	YAUTO SAS.



Document Title / Version	Author	Organization	Document provider (if applicable)
Detalle Description Actividades Proyectos MI-NER v1.xlsx	MAGUARES ZOMAC SAS - YAUTO SAS.	MAGUARES ZOMAC SAS - YAUTO SAS.	MAGUARES ZOMAC SAS - YAUTO SAS.
Carta Socialización Proyecto REDD+.docx	MAGUARES ZOMAC SAS - YAUTO SAS.	MAGUARES ZOMAC SAS - YAUTO SAS.	MAGUARES ZOMAC SAS - YAUTO SAS.
Plan_Salavaguaradas_pueblo_ huitoto_pto_legisamo.pdf	Ministerio del Interior – Dirección de Etnias, Minorias y Room	Ministerio del Interior – Dirección de Etnias, Minorias y Room	<i>MAGUARES ZOMAC SAS - YAUTO SAS.</i>
Plan de manejo territorial COROPOYA.pdf	TNC	TNC	<i>MAGUARES ZOMAC SAS - YAUTO SAS.</i>
Plan Integral de Vida del Pueblo Uitoto del Departamento de Caquetá	CORPOAMAZON IA	CORPOAMAZON IA	MAGUARES ZOMAC SAS - YAUTO SAS.
Actualización del Plan de Acción para Reducir a Cero la Deforestación y Adaptacion al Cambio Climático del Municipio de Solano, Caquetá	TNC	TNC	MAGUARES ZOMAC SAS - YAUTO SAS.
Certificado gobernador Huitora MinInterior.pdf	Ministerio de Interior	Ministerio de Interior	<i>MAGUARES ZOMAC SAS - YAUTO SAS.</i>
Certificado gobernador Coropoya MinInterior.pdf	Ministerio de Interior	Ministerio de Interior	<i>MAGUARES ZOMAC SAS - YAUTO SAS.</i>
Resolucion 0022 del 3 de febrero de 1981 R.I Witora o Huitora(CREACION).pdf	Instituto Colombiano de la Reforma Agraria (INCORA)	Instituto Colombiano de la Reforma Agraria (INCORA)	MAGUARES ZOMAC SAS - YAUTO SAS.
RES_0088_10_10_1988COMUNIDADDECOROPOYA_CONSTITUCION.pdf	Instituto Colombiano de la Reforma Agraria (INCORA)	Instituto Colombiano de la Reforma Agraria (INCORA)	MAGUARES ZOMAC SAS - YAUTO SAS.
ACUERDO-242-Ampliacion- resguardo-indigena- COROPOYA.pdf	Ministerio de Agricultura y desarrrollo Rural- Agencia Nacional de Tierras	Ministerio de Agricultura y desarrrollo Rural- Agencia Nacional de Tierras	MAGUARES ZOMAC SAS - YAUTO SAS.



Document Title / Version	Author	Organization	Document provider (if applicable)
ACUERDO 240 Ampliación Indigenous reservation Huitora.pdf	Ministerio de Agricultura y desarrrollo Rural- Agencia Nacional de Tierras	Ministerio de Agricultura y desarrrollo Rural- Agencia Nacional de Tierras	VERSA
Ley 1819 de 2016. Por medio de la cual se adopta una reforma tributaria estructural, se fortalecen los mecanismos para la lucha contra la evasión y la elusión fiscal, y se dictan otras disposiciones.	Ministerio de Hacienda y Crédito Público.	Ministerio de Hacienda y Crédito Público.	VERSA
Decreto 926 de 2017	Ministerio de Hacienda y Crédito Público.	Ministerio de Hacienda y Crédito Público.	VERSA
Ley 2169 de 2021	Congreso de la República de Colombia	Congreso de la República de Colombia	VERSA
POLÍTICA NACIONAL DE CAMBIO CLIMÁTICO 2017	Ministerio de Ambiente y Desarrollo sostenible	Ministerio de Ambiente y Desarrollo sostenible	VERSA
Resolution 1447 de 2018.	Ministerio de Ambiente y Desarrollo sostenible.	Ministerio de Ambiente y Desarrollo sostenible.	VERSA
Resolution 831 de 2020	Ministerio de Ambiente y Desarrollo sostenible.	Ministerio de Ambiente y Desarrollo sostenible.	VERSA
Ley 2169 de 2021	Ministerio de Ambiente y Desarrollo sostenible.	Ministerio de Ambiente y Desarrollo sostenible.	VERSA
Ley 2294 de 2023.	Congreso de la República de Colombia	Congreso de la República de Colombia	VERSA
Aprobación de la Convención RAMSAR (Ley 357), año 1999	Congreso de la República de Colombia	Congreso de la República de Colombia	VERSA
Plan Nacional de Desarrollo Forestal, año 2000	Ministerio de Medio	Ministerio de Medio	VERSA



Document Title / Version	Author	Organization	Document provider (if applicable)
	Ambiente	Ambiente	
Plan Nacional de Lucha contra la desertificación, año 2005	MINISTERIO DE AMBIENTE, VIVENDA Y DESARROLLO TERRITORIAL VICEMINISTERI O DE AMBIENTE	MINISTERIO DE AMBIENTE, VIVENDA Y DESARROLLO TERRITORIAL VICEMINISTERI O DE AMBIENTE	VERSA
	Dirección de Ecosistema	Dirección de Ecosistema	VEDCA
Política Nacional de Gestión de la Biodiversidad y los Servicios Ecosistémicos, año 2012	Ambiente y Desarrollo Sostenible	Ambiente y Desarrollo Sostenible	VEKSA
Estrategia de desarrollo bajo en carbono, año 2012	IDEAM - Instituto de Hidrología, Meteorología y Estudios Ambientales	IDEAM - Instituto de Hidrología, Meteorología y Estudios Ambientales	VERSA
Estrategia "Bosques Territorios de Vida", año 2017	MINAMBIENTE	MINAMBIENTE	VERSA
Actualización NDC, año 2020	Ministerio de Ambiente y Desarrollo Sostenible	Ministerio de Ambiente y Desarrollo Sostenible	VERSA
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Salvaguardas Sociales y Ambientales para REDD+ en Colombia	MINISTERIO DE Ambiente y Desarrollo Sostenible	MINISTERIO DE AMBIENTE Y DESARROLLO SOSTENIBLE	VERSA
Alerta temprana 19-23	Defensoría del Pueblo	Defensoría del Pueblo	VERSA



Document Title / Version	Author	Organization	Document provider (if applicable)
Leyenda Nacional de Coberturas de la Tierra. Metodología CORINE Land Cover adaptada para Colombia Escala 1:100.000. Instituto de Hidrología, Meteorología y Estudios Ambientales. Bogotá, D.C.	IDEAM, 2010	IDEAM, 2010	VERSA
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Document Title / Version	Author	Organization	Document provider (if applicable)
Living Amazon Report 2016 I TN 2016 REPORT A regional approach to conservation in the Amazon	WWF, 2016	WWF, 2016	VERSA
Hotspots de Deforestación en la Amazonía Colombiana (parte 2): La Paya, Putumayo	<u>John D. and</u> <u>Catherine T.</u> <u>MacArthur</u> <u>Foundation</u> .	Amazon Conservation Team (ACT) y Amazon Conservation	VERSA
La amazonía está cerca de un punto de inflexión: necesitamos urgentemente soluciones basadas en la naturaleza	WORLD ECONOMIC FORUM	WORLD ECONOMIC FORUM, 20 dic 2023	VERSA
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Plan de Seguimiento al Cumplimiento de los Acuerdos Locales para la Conservación del Bosque. Versión 4.0.	Barrera, J., Murcia, U., Arias, J., 2019. Plan de Seguimiento al Cumplimiento de los Acuerdos Locales para la Conservación del Bosque. Versión 4.0, 78 pp.	SINCHI	VERSA



## Annex 4. Abbreviations

Abbreviations	<i>Full texts</i>
AFOLU	Agriculture, forestry, and Other Land Use
BCR	BioCarbon Standard
С	Carbon
CO2	Carbon Dioxide
NDCs	Nationally Determined Contributions
NREFs	Forest Emission Reference Level
tCO2e	Tons of Carbon Dioxide equivalents
CH4	Methane
GHG	Greenhouse gases
ISO	International Organization for Standarization
MR	Monitorig report
PD	Project Document
REDD+	
RENARE	Registro Nacional de Reducción de Emisiones de GEI
SDGs	Sustainable Development Goals
VVB	Validation and Verification Body
UNFCCC	United Nations Framework Convention on Climate Change

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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.