



# **JOINT VALIDATION & VERIFICATION REPORT**

## **Emberá Wounaan Reducing Emissions from Deforestation and Degradation Project**

*BCR-PA-CO-14-002*



**Version 1.1 | February 2024**

## Validation & Verification Report

<b>Project Title</b>	<i>REED+ Emberá Wounaan</i>
<b>Project ID</b>	<i>BCR-PA-CO-14-002</i>
<b>Project holder</b>	<i>Emberá Wounaan Region</i>
<b>Project Type/Project activity</b>	<i>REDD+ activities</i>
<b>Grouped project</b>	<i>It is not a grouped project</i>
<b>Version number of the Project Document to which this report applies</b>	<i>Project Document V9 Monitoring Report V9 20/02/2024</i>
<b>Applied methodology</b>	<i>Quantification of GHG emissions in REDD+ projects BCRO002 version 3.1 BCR Standard from differentiated responsibility to common responsibility version 3.2</i>
<b>Project location</b>	<i>Darién Province in eastern Panama, Capital Union Chocó. Cémaco and Sambú Districts</i>
<b>Project starting date</b>	<i>20/04/2018</i>
<b>Quantification period of GHG emissions reductions/removals</b>	<i>(20/04/2018 to 19/04/2048)</i>

<p><b>Estimated total and mean annual amount of GHG emission reductions/removals</b></p>	<p>The total amount of GHG emissions reductions during the quantification period is 65.475.497 tCO<sub>2e</sub></p> <p>The estimated average annual amount of GHG emission reductions is 2.112.113 tCO<sub>2e</sub>/year</p>
<p><b>Monitoring period</b></p>	<p>(20/04/2018 to 31/12/2022)</p>
<p><b>Total amount of GHG emission reductions/removals</b></p>	<p>The total amount of emission reductions achieved by this monitoring period is 10.554.217 tCO<sub>2e</sub>.</p>
<p><b>Contribution to Sustainable Development Goals</b></p>	<p>2. Zero hunger. 4. Quality education. 5. Gender equality. 6. Clean water and sanitation. 13. Climate action. 15. Life on Land</p>
<p><b>Special category, related to co-benefits</b></p>	<p>Not applicable.</p>
<p><b>Version and date of issue</b></p>	<p>Version 1 09/02/2024</p>
<p><b>Work carried out by</b></p>	<p>Angie Carolina Carreño Cucaita Lead Auditor</p> <p>Victor Nieto Technical Reviewer</p>
<p><b>Approved by</b></p>	<p>Martha Ivonne Corredor Rodríguez Validation and Verification Manager.</p>

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## **1 Executive summary**

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*The Emberá Wounaan Reducing Emissions from Deforestation and Degradation REDD+ Project is in the category of projects in the AFOLU (Agriculture, Forestry and Other Land Uses) sector, within the sectoral scope 14 Forest. Its main activity is the reduction of emissions from deforestation and forest degradation. The project includes only the Emberá Wounaan community, which has two sectors, Cémaco and Sambú, and does not require the inclusion of new instances and/or parameters in its development. The objective of the project is to reduce deforestation and degradation of the natural forests owned by the Region, through conservation and restoration strategies, involving all groups of indigenous communities.*

*The Emberá Wounaan REDD+ Project is in the Province of Darién (Panama), includes 41 communities with approximately 10,000 inhabitants to be benefited and 436,551 hectares distributed in two sectors, the Cémaco Region with three townships: Cirilo Guaynora, Manuel Ortega and Lajas Blancas, corresponding to 72% of the total area, and the Sambú Region with two townships, Río Sabalo and Jingurudó, in 28% of the total area.*

*The quantification of the project's emission reductions will be carried out from the start date of the initiative, corresponding to April 20, 2018, to April 19, 2048, in an accreditation period of 30 years. Thus, the REDD+ project seeks to avoid the emission of 65,475,497 tCO<sub>2</sub>e with an annual average of 2,112,113 tCO<sub>2</sub>e, estimated from an emission factor of 766.71 tCO<sub>2</sub>e/ha corresponding to the Mature Mixed Broadleaf Forest covers and 460.61 tCO<sub>2</sub>e/ha for the Secondary Mixed Forest covers. These emission factors were generated from the methodological reconstruction of Panama's National Reference Level, through the establishment of monitoring plots, which is consistent with the reality of the ecosystem.*

*The verification period of the project was contemplated from 04/20/2018 to 12/31/2022, with the report of reduction of emissions due to degradation and deforestation of a total of 13,192,775 tCO<sub>2</sub>e within the project area, a value that with the discount for the reserve of 20% on the total of the GHG emission reductions quantified for the current monitoring period generates a net total of 10,554,217 tCO<sub>2</sub>e.*

*The Emberá Wounaan REDD+ project aims to strengthen socio-cultural, economic and natural capital by involving conservation, restoration and preservation activities of the natural forests present within the project boundary. In addition, it guides the improvement of productive activities towards more sustainable and more efficient models, reduces the trend in deforestation and forest degradation, and improves territorial governance. The REDD+ activities of the project are classified into four (4) strategic lines, nine (9) investment lines that translate into 21 activities, in turn, each activity is linked to goals and indicators.*

*The project had a total of 8 sampling points for the measurement of the different stages present in the delimited forest area (latizales and stems), leaf litter and soil organic carbon, consistent with the methodology proposed in the 2015 National Forest and Carbon Inventory of Panama; Each sampling point is composed of a conglomerate made up of four (04)*

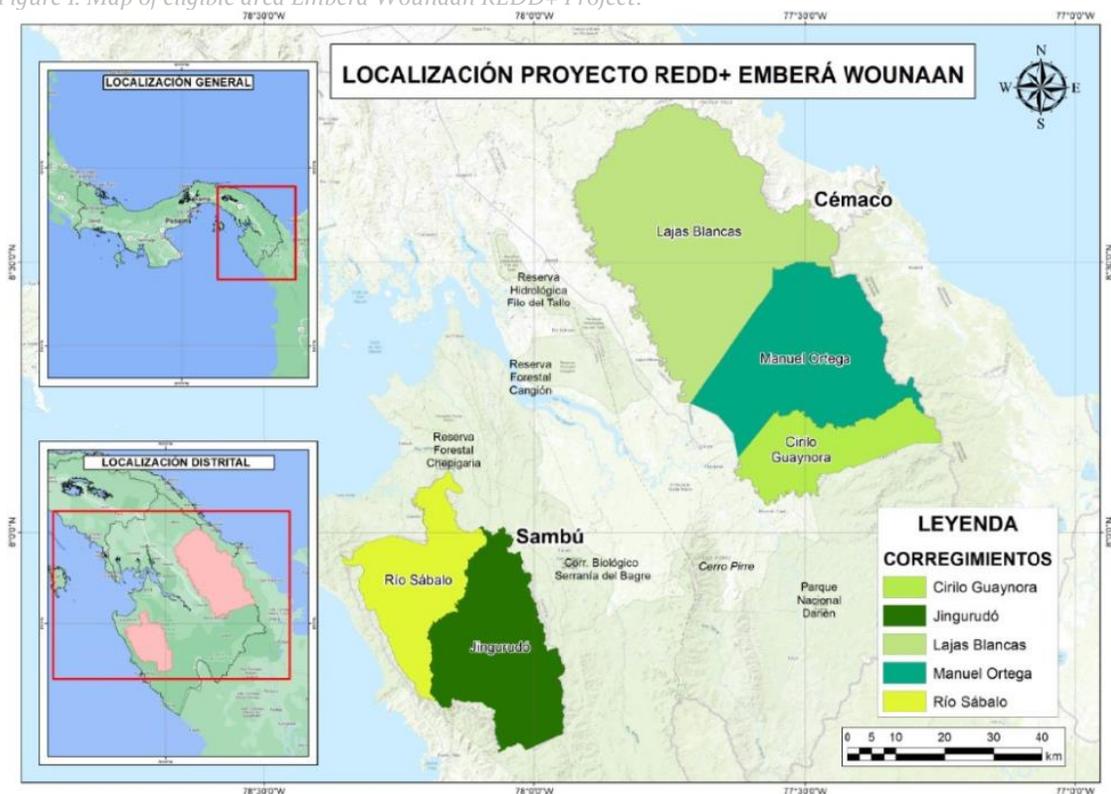
subplots with dimensions of 20 x 250 m in the shape of a cross at 25 m equidistant from the central point, which cover an average area of 1.97 hectares, under a simple random sampling design. During the site visit, the visit and sampling of 1 sub-plot of 3 of the 4 plots established by the project was carried out, as shown below:

Table 1. Plots visited on site.

<b>PLOT</b>	<b>SUBPLOT</b>	<b>COVERAGE</b>
P <sub>4</sub>	D	Mature mixed broadleaf forest
P <sub>1</sub>	C	Secondary mixed broadleaf forest
P <sub>5</sub>	D	Secondary mixed broadleaf forest

Source: This Report

Figure 1. Map of eligible area Emberá Wounaan REDD+ Project.



Source: CO<sub>2</sub>CERO PDD

The scope of validation and verification involved documentary review, on-site tours and interviews with direct and indirect actors, consultation of official sources of information, visit of monitoring plots, issuance of findings and preparation of the final report; under compliance with the criteria of the ISO 1406-3:2019 standard, the BCR Standard, its methodology Quantification of GHG emissions in REDD+ projects BCR0002 version 3.1 and the BCR Standard from differentiated responsibility to common responsibility version 3.2, in

addition to the correct application of its tools. In this way, ICONTEC confirmed that the declared ex-ante and ex-post GHG emission reductions come from an adequate and coherent estimate, which does not incur significant material errors.

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## **2 Objective, scope and criteria**

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Giving scope to the provisions of the benchmark, which constitutes the requirements for the audit, its objectives are the following:

- Assess the likelihood that the implementation of the planned GHG mitigation project will result in the GHG emission reduction declared by the project proponent.
- Validate compliance with the regulatory requirements and those established by the program and the benchmark in order to determine the feasibility of implementing the GHG mitigation project.
- Verify compliance in the implementation of mitigation project activities, including those associated with the methodology selected for the project.
- Evaluate and verify compliance with the principles of the monitoring, verification and reporting system necessary to comply with current legislation.
- Provide an independent third-party opinion that has evaluated the implementation and GHG emission reduction of this project registered under the BioCarbon Registry (BCR) standard.
- Provide confidence to different stakeholders in the quality of the project and its ability to achieve certified GHG reductions.

The scope of validation and verification involves an objective review to determine that the GHG mitigation initiative meets the following criteria:

-Normas NTC ISO

- NTC-ISO 14064-2; 2019 "Greenhouse Gases - Specification with Project-Level Guidance for Quantifying, Monitoring and Reporting Emission Reductions or Increases in Greenhouse Gas Removals"
- NTC-ISO 14064-3; 2019 "Greenhouse gases. Part 3: Specification with guidance, for the validation and verification of greenhouse gas claims".
- NTC-ISO 14064-5; 2013 "Greenhouse Gases — Requirements for Bodies Conducting Greenhouse Gas Validation and Verification, for Use in Accreditation or Other Forms of Recognition"

-Methodological document for the AFOLU sector for the quantification of GHG Emission Reductions from REDD+ BCR0002 Projects. Version 3.1 of September 15, 2022 (hereinafter REDD+ Methodological Document)

- *Standard for the voluntary carbon market – BCR Standard – from differentiated responsibility, to common responsibility. Version 3.2 of September 23, 2023 (hereinafter BCR Standard)*
- *Manual for the validation and verification of GHG projects. Version 2.2 as of October 19, 2023.*
- *Tool to demonstrate compliance with REDD+ safeguards version 1.1 of January 26, 2023.*
- *Biocarbon Guidelines. Baseline and additionality. Version 1.2 as of September 27, 2023.*
- *BCR Tool Avoiding double counting. Version 1.0 as of March 9, 2023.*
- *Tool No Net Harm environmental and social safeguards (NNH). Version 1 of March 7, 2023.*
- *Permanence and risk management tool. Version 1.0 as of March 7, 2023*
- *Tool Sustainable development goals (SDG) Version 1.0 June 16, 2023.*

*Thus, the scope of the project validation and verification audit involves:*

- *Validate and verify the projected GHG emission reductions during the project's credit period (20/04/2018 to 19/04/2048) and those reported during the monitoring period (20/04/2018 to 31/12/2022).*
- *Validate and verify compliance with the provisions of the BCR Standards and any others that may be applicable, taking into account the limits of the GHG project, the reference scenario and its baseline scenarios, criteria of additionality, ownership and rights of carbon, co-benefits, consultation with stakeholders, environmental and social aspects, among others.*
- *Assess the project's uncertainty, conservative approach, and mitigation objectives.*

*ICONTEC carried out the validation and verification audit of the GHG mitigation initiative in accordance with its code of ethics, regulations and internal procedures, which are consistent with the requirements established in the corresponding GHG program. Likewise, ICONTEC focuses on the identification of risks related to the generation of GHG reductions, evaluates the risks resulting from its validation and verification activities and has taken adequate provisions to cover the legal responsibilities resulting from its operations in each of its fields of activity and geographical areas in which it operates.*

*In accordance with the above, the audit team (Auditor Carolina Carreño) and the project participants (Members of the Emberá Wounaan region, B-Terra Corp and CO<sub>2</sub>CERO S.A.S.) carried out the validation and verification planning, carried out partially remotely, since the document review was carried out in the office and an on-site visit was carried out. The validation and verification plan included communication with the project proponents, the different actors, service providers, technical team and on-site evaluation to corroborate*

limits, sampling of plots in natural forest and approaches indicated in the documentation, evaluating the conformity of the project and the level of assurance and materiality required.

Validation and verification are not intended to provide consulting services to the GHG mitigation initiative or holder. However, requests for clarification or requests for corrective action or requests for future action set forth in the audit exercise may have provided clarifications on the requirements to improve project implementation.

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### **3 Validation and verification planning**

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#### **3.1 Validation and verification plan**

The validation and verification audit corresponds to an objective, systematic and documented evaluation of a GHG project with respect to compliance with established criteria, seeking to demonstrate that it conforms to the requirements specified in national standards and BCR methodological documents. Therefore, the project was assessed to meet the criteria described in Section 2 of this document.

Validation and verification was conducted through a combination of document review, interviews with relevant personnel, and a site visit, as discussed in Section 4 of this report. Conclusions were issued by ICONTEC to ensure that the project fully complied with all requirements. The methodology of the sampling plan was derived from the evaluation of all the above-mentioned criteria and from the documentation submitted by the project proponent. The modifications applied to the validation and verification audit plan were made based on the observed conditions that allowed the detection of the processes with the highest risk of material discrepancy.

The audit plan also considered the dates of each activity and other factors such as the plots of interest to be sampled, the definition of the main parameters and characteristics of the project and the possible topics to be considered. In addition, it explains under which standards, documents, guidelines or templates the project will be evaluated, contemplates its corresponding versions and describes the level of assurance and materiality.

Validation and verification activities started in March 2023 with pre-review of documents, risk assessment and site visit planning. The visit took place from March 19 to 29, 2023.

We assessed the likelihood that the implementation of the planned GHG project will produce the GHG reductions declared and projected by the project owner, as well as establish an independent opinion on the validation and verification of the GHG reduction of the GHG mitigation initiative and approve a baseline scenario for the monitoring period.

ICONTEC's verification process includes evidence-based testing of all relevant evidence for the amounts and declarations of GHG removals from the GHG mitigation initiative and calculations of such removals for the reporting period.

The validation and verification process included the following objective independent activities:

- *Selecting a Validation and Verification Team*
- *Conduct an internal review of Conflicts of Interest (NCI)*
- *Conduct an initial meeting with the project proponents to introduce the teams and define Annex 7 of this document (Audit Plan).*
- *Review the Objectives and processes of the validation and verification, the requirements and criteria of BIOCARBON REGISTRY and the confirmation of the service agenda and the notification of the same.*
- *Review the draft GHG document, the monitoring report and annexes, which contemplate the implementation of BCR tools, land tenure support, SDG application, attendance at meetings, among others.*
- *Develop a validation and verification plan, in addition to a sampling plan,*
- *Conduct a risk-based review to ensure that the project complies with the monitoring requirements of the BIOCARBON REGISTRY rules, as well as with the conditions of applicability of the Quantification of GHG emissions in REDD+ projects BCR0002 version 3.1 methodology and the BCR Standard from differentiated responsibility to common responsibility version 3.2*
- *Carry out the on-site visit, conducting interviews with those responsible for the implementation of the GHG mitigation initiative, with the different actors in the project area, as well as those responsible for drafting the GHG mitigation initiative documents submitted for the validation and verification and sampling of the defined natural forest plots.*
- *Review the accuracy of emission reductions for the credited and monitoring period.*
- *Submit findings and/or non-conformities, requests for additional documentation through the findings form (Annex 2).*
- *Conduct an internal review of documentation regarding compliance with criteria and requirements.*
- *Issue the final report and opinion for validation and joint verification.*

### 3.2 Audit team

Table 2. Audit, Validation and Verification Team

<b>Full name(s)</b>	<b>Role(s) or responsibility(s)</b>	<b>Type of activity(s) carried out</b>
Angie Carolina Carreño Cucaita	Lead Auditor	Documentary Review On-site visit Joint Validation and Verification Report Declarations
Víctor Manuel Nieto Rodríguez	Technical Reviewer	Technical Review
Camilo Andrés Carvajal Guerra	Technical Unit Leader	Review of final documents

<b>Full name(s)</b>	<b>Role(s) or responsibility(s)</b>	<b>Type of activity(s) carried out</b>
Martha Ivon Corredor Rodriguez	Validation & Verification Manager	Final Documentation Approval Sign declarations

Source: This Report

Within the framework of compliance with the requirements to carry out validation and verification of GHG mitigation projects, ICONTEC has procedure PE-PS-013 "SPECIFIC VALIDATION AND VERIFICATION PROCEDURE FOR GHG MITIGATION PROJECTS" V6, in which chapter 5.2.1 Designation of audit teams and technical reviewers, specifies the competencies and scope of the professionals. On the other hand, there is document P-CP-001 PROCEDURE FOR QUALIFYING AND/OR AUTHORIZING PERSONNEL IN TECHNICAL SERVICES, which complements and defines details of the validation and verification equipment, as well as the relevant requirements for the project (technical, environmental, legal and financial requirements of the territory where the GHG mitigation project is developed). The competency requirements for validation and verification services for GHG mitigation projects are set out in document E-PS-114 "QUALIFICATION REQUIREMENTS FOR VALIDATION AND VERIFICATION SERVICES FOR GHG MITIGATION PROJECTS".

In order to determine technical expertise in a technical area for a specific methodology, document F-PS-625 "SERVICE BASE TECHNICAL UNIT VALIDATION AND VERIFICATION" is used to verify experience and competence. The technical validation and verification unit is responsible for communicating via email to the Qualification Professional Leader and Qualification Professional, new training requirements required by professionals to guarantee their competence in the provision of the service. Likewise, it is responsible for identifying the training needs of professionals in the training area for the maintenance of their competence registered in the F-DH-009 "CONSOLIDATED OF PAC TRAINING NEEDS". In addition, there is the E-PS-064 specification "MONITORING THE PERFORMANCE OF VALIDATION AND VERIFICATION PROFESSIONALS" that is applied for the maintenance of competence.

Regarding compliance with the BCR Anti-Corruption Policy, ICONTEC has a conflict of interest and risk verification format, which ensures that there is no conflict of interest on the part of the members of the audit team who will provide the services of Validation/verification of GHG mitigation projects.

The Statement of Fairness is in the F-GV-119 STATEMENT OF IMPARTIALITY MDL-14065 form which is attached along with the final service documents. The terms of confidentiality are given in the contract that is signed between the parties (organization and ICONTEC) in the thirteenth clause, related to the compliance of the parties with respect to this item. In addition to the provisions of the Code of Ethics, which is related to the contract of each professional with the code PO-GE-001 CODE OF ETHICS. V2.

*In line with the guarantee of impartiality, confidentiality, independence and management of the conflict of interest that is required to act and make decisions in an objective, autonomous, suitable and reliable manner, ICONTEC has established a policy in these areas for the development of its activities, this policy considers all aspects of relations with interested parties. covering all activities not only associated with the provision of services, but also those of an operational and commercial nature. The policy can be consulted at the following e-mail address: <https://www.icontec.org/wp-content/uploads/2019/12/POGE009POLITICADEIMPARCIALIDADCONFIDENCIALIDADINDEPENDENCIAYMANEJODELCONFLICTODEINTERESESVSoo.pdf>*

*Ethics is the fundamental basis for action and the generation of trust for all ICONTEC services, and is based on developing all activities within honest, coherent, suitable, responsible and upright parameters of conduct and behaviour. The Code of Ethics seeks to materialize ICONTEC's philosophy, by establishing guiding criteria for action based on the highest principles and values of all its members and stakeholders. This Code is applied by all ICONTEC employees, bound by an employment contract, whether for a fixed term or indefinite; for the provision of services (contractors and subcontractors); and all those who, without a contractual relationship, have any type of relationship with ICONTEC, under any modality (Boards of Directors and other collegiate bodies). Contractors and subcontractors are considered to be those natural or legal persons who at any time provide their services to ICONTEC or on its behalf.*

*As a mechanism to safeguard impartiality, the ICONTEC Board of Directors established an Impartiality Committee as an advisory body to deal with issues related to Impartiality Risk Management. This initiative responds to the interest of this collegiate body to ensure trust and transparency in the provision of validation and verification services. The composition of the Committee takes into account the participation of external and independent people, who attend pro bono and on their own behalf or on behalf of an entity associated with the interest groups related to the services provided by the institution.*

*ICONTEC has a procedure in place to identify, analyze, evaluate, treat, monitor and document risks related to impartiality and potential conflicts of interest in the provision of validation and verification services. When threats to impartiality are identified, ICONTEC documents and manages control activities to eliminate or minimize such threats.*

*To ensure that there is no conflict of interest to participate in conformity assessment activities, ICONTEC does not assign professionals who declare a conflict of interest with project participants, familiarity, affinity or consulting activities related to the services. If an ICONTEC professional has been part of such activities, this professional may not provide services to that organization for at least two years following the end of the activity. Prior to each validation and verification service for GHG mitigation projects, professionals must declare their potential conflicts of interest using the F-GV-119 IMPARTIALITY STATEMENT CDM-14065 declaration of impartiality form. As evidence of the validator/verifier's statement of this GHG mitigation project that no conflict of interest is presented.*

*ICONTEC is responsible for and retains authority for its decisions concerning its validation and verification opinions, its certification statements of greenhouse gas mitigation projects or the declaration of its reductions/removals and its opinions on GHG inventories. ICONTEC does not outsource the decisions, opinions and declarations of the conformity assessment.*

*ICONTEC assesses the risks resulting from its validation and verification activities and has taken appropriate provisions to cover the legal liabilities resulting from its operations in each of its fields of activity and geographical areas in which it operates.*

*In this regard, ICONTEC has taken the contractual and extra-contractual civil liability insurance policy identified LRCG-126201966-1 with the insurer Zurich Colombia Seguros S.A. in force until December 31, 2024 for an amount of up to COP \$3,000,000,000. Likewise, it has the civil liability insurance policy for errors and omissions identified with the same insurer, policy EOFF-126070543-1 valid until December 31, 2024 with coverage up to USD \$5,000,000.*

### **3.3 Level of assurance and materiality**

*In compliance with the BIOCARBON REGISTRY Standard, materiality is the concept that individual or cumulative errors, omissions and misrepresentations could affect the GHG statement and influence the decisions of intended users. ICONTEC has carried out a strategic analysis that has allowed it, among other things, to execute an evidence collection plan in accordance with the requirements of the ISO NTC ISO14064-3:2019 standard. Taking into account the review, verification and relevance of all of the following documentation:*

- GHG Project Document*
- Monitoring Report*
- Spreadsheets*
- On-site interviews with communities, actors and participants*
- Data sources for the calculation of removals*
- Measurement records*
- Cartographic supports for eligibility*
- Support and Annexes for the implementation of BCR Tools and Criteria.*
- Baseline, Leakage and Emission Reductions*
- Additionality*

*Thus, it is confirmed that this evaluation exercise has a reasonable level of assurance in accordance with what was agreed in the contract. Where, it is confirmed that this evaluation exercise has an assurance level of 95% confidence and the material discrepancy of the data that supported the baseline of the Project and the estimate of the reduction of GHG emissions was not greater than 5%, for which the information of the project was considered, its annexes, included areas and the corresponding calculations. Through the audit process, ICONTEC ensures that the GHG Mitigation Project complies with the requirements set forth in the principles established in the NTC-ISO 14064-3 standard; 2019 "Greenhouse gases. Part 3: Specification with guidance, for the validation and verification of greenhouse gas claims".*

*This standard details the principles and requirements for the verification of GHG inventories and projects. It describes the process and planning for GHG-related validation and verification, and specifies the procedures for evaluating the organization's or project's GHG statements. Likewise, it determines whether the criteria established to estimate the variables for estimating the volume and biomass of forest cover satisfactorily comply with the reference and methodology.*

*Therefore, ICONTEC ensures that the GHG mitigation project complies with the criteria of the BCR Standard from differentiated responsibility to common responsibility version 3.2 and the guidelines of BIOCARBON REGISTRY in its methodology Quantification of GHG emissions in REDD+ projects BCR0002 version 3.1.*

*All versions of the verification report before being sent to the customer are subject to an independent internal technical review to confirm that all verification activities have been completed in accordance with ICONTEC's procedures.*

*The technical review was carried out by a qualified technical review team in accordance with ICONTEC's qualification scheme to provide validation and verification services for GHG mitigation initiatives. In view of the above, ICONTEC has issued its conclusion regarding this verification exercise (see paragraph 6 of this report).*

### 3.4 Sampling plan

*The audit plan was developed in accordance with Annex 5, in accordance with the information validated and verified in the initial documentary review and the sampling plan established and agreed with the client for the on-site evaluation, seeking to optimize processes.*

*The sampling plan was determined according to the level of assurance, risk management and review of documentary and field information. In accordance with the information submitted by the project owner, in the Table 3 the level of assurance achieved during the audit is presented, according to the information that determines the quantification of GHG emissions.*

Table 3. Level of assurance

<b>Decisive reduction</b>	<b>Document</b>	<b>Type of evidence</b>	<b>Source of information</b>	<b>Level of assurance</b>
Area	Property Information	Quantitative	Legality of land tenure	100%
Area	Eligible Project Area	Quantitative	Eligibility Analysis -GIS	100%
Area	On-site visit	Quantitative	Visit to the project area and Natural Forest plots	95%

<b>Decisive reduction</b>	<b>Document</b>	<b>Type of evidence</b>	<b>Source of information</b>	<b>Level of assurance</b>
Biomass	Estimation of Reductions	Quantitative	Spreadsheets	100%

Source: This Report

The sampling plan for this case and taking into account the real nature of the project was carried out seeking to interview 100% of the communities that are part of the Region in such a way, the sites where the community interviews were carried out were specified and suggested by the project developer, who knew the territory and its conditions of accessibility and displacement. therefore, through communications from B-Terra leaders and staff, all communities were invited to attend the points set out on the dates listed in section 4.3 and 4.4 of this report.

In accordance with the above, 95.12% of the communities were interviewed, with a total of 246 participants in the community socializations (Annex 6), but 100% of them were summoned and displaced. In addition, 100% of the areas through which displacement was carried out during the on-site visit were reviewed, identifying the points of deforestation and degradation, the agents of degradation and deforestation and the areas of forest and non-forest.

In accordance with section 10.2.4 of the Validation and Verification Manual, the established sampling plan complied with the 95% assurance level and the 5% materiality contemplated in the audit plan (Annex 5).

The interviews and the points visited on site meet the scope and the validation and verification criteria; Evidence was collected whose quantity and quality was objective and accurate (location points, coordinates, recordings, photographs, attendance lists) of a qualitative and quantitative nature necessary for the assurance mentioned above. The methodology used to define the representative samples and contemplate the possible errors or omissions that could occur were handled in consensus with the developer, since the lead auditor requested the interview of representatives and population samples from all the communities of the Region. However, some of the communities, specifically two (Naranjal and La Pulida), did not participate in the interview, although they did attend and were transported to the site by B-Terra. However, the percentage was not statistically significant (See Table 4). With respect to the participants who were asked to be interviewed, the 100% target was achieved, as mentioned in section 4.3 of this Report. Below is a list of all the communities in the Region and the Regions of Cémaco and Sambú and the number of communities that did not attend the call.

Table 4. Population interviewed Communities of the AATI

<b>DISTRICT</b>	<b>NUMBER OF COMMUNITIES</b>	<b>ATTENDING COMMUNITIES</b>	<b>MISSING COMMUNITIES</b>
<b>CEMACO</b>	29	27	2
<b>SAMBOO</b>	12	12	0
<b>TOTAL</b>	41 (100%)	39 (95.12%)	2 (4.87%)

Source: This Report

Regarding the sampling determined for the plots of natural forest that the project has, the materiality of 5% and the assurance of 95% were complied with, given that of the 32 plots a number of 3 were visited, which is equivalent to 15.6% of the total of them, visiting then those indicated in and taking into account, accessibility, times and travel during the on-site visit.

In the Table 5 the risks and treatments that may occur within the audit process in its different phases and that may result in errors in the estimation of the carbon calculation are discriminated, this assessment was considered to define the audit sampling plan following the indications of PE-PS-013 Specific validation and verification procedure for GHG mitigation projects.

Table 5. Risk assessment in the audit process.

<b>No.</b>	<b>Risks that may lead to errors, omissions and potential distortions</b>	<b>Risk Assessment</b>		<b>Risk control system in the verification plan and/or in the sampling or evidence collection plan</b>
		<b>Risk Level</b>	<b>Justification</b>	
<b>Control Risks:</b>				
1	Human error in quantifying emissions.  Inaccuracy: Double Counting, Significant Manual Transfer of Key Data, and Inappropriate Use of Emission Factors	Middle	Monitoring data related to emission factors is downloaded from traceable and official sources	100% of the data indicated in the spreadsheet is cross-checked with the information available in the data source and in the information provided by the organization.
2	Lack of full data coverage. Exclusion of significant sources, incorrectly defined limits, leakage effects.	High	Lack of knowledge of the requirements of the methodology related to its applicability.	It is ensured that all data from the verification period was considered within the defined limits of the project.
3.	Inconsistency: lack of documentation of methodological changes in the calculation of GHG emissions or removals in relation to those used in previous years.	Middle	Lack of knowledge of the requirements of the quantification methodology and/or the requirements of the certification program.	Within the sampling plan, the review of the changes presented that affect the quantification of removals or reductions of GHG emissions is carried out
<b>Inherent Risk:</b>				
4.	Reliance on a technology platform designed for data capture, which can result in omissions and errors in the transfer of	Middle	Failures in data transfer quality control due to an unclear QA/QC procedure.	The project proponent demonstrates how to quantify the data, collect and capture the data, and the auditor validates and verifies through interviews with the project developer, to verify

No.	Risks that may lead to errors, omissions and potential distortions	Risk Assessment		Risk control system in the verification plan and/or in the sampling or evidence collection plan
		Risk Level	Justification	
	raw or raw data to the emissions reduction or removal excel spreadsheet.			compliance with the different procedures. The project proponent must demonstrate how the data transfer is carried out and how it cross-checks. The auditor must establish in the audit plan a space for interviews with the personnel responsible for recording data and verifying it by complying with its procedures.
5.	Facts Discovered After Validation or Verification	Middle	Project changes that may affect the GHG Validation and Verification statement.	Through the field visit, the status of the implementation of the project is assured.
<b>Detection Risk:</b>				
6.	Delays in the calibration of measurement or monitoring equipment related to the quantification of GHG removals or reductions.	Middle	There is no record of the frequency of calibration of the equipment established to carry out the measurements in the monitoring.	The project proponent should establish a procedure whereby a recording check of the calibration frequency of the measuring equipment is carried out to ensure its precision and accuracy.
7	Insufficient information to demonstrate the possession of the rights to use the land on which the forestry activity takes place.	High	All land tenure documents are up-to-date with respect to land ownership.	The proponent of the project submits all the updated documentation that accredits them as holders of the use of the land and/or establish and demonstrates the management that has been carried out before the corresponding entities for the updating and presentation of the legal documentation that accredits them as holders of the use of the land where the forestry activity is carried out.

Source: This Report

*Through the different rounds of findings and the respective clarifications, the proponent made the pertinent modifications and clarifications corresponding to the audit team, in order to generate a stable level of confidence.*

*Considering all the elements collected during the strategic analysis of the project, as well as the evaluation that has been carried out throughout the course of the project and the on-site audit, ICONTEC determines that:*

- *Analysis procedures remain representative*
- *The evidence collected is appropriate and sufficient to generate a conclusion from the verification process*

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## **4 Validation and verification procedures and means**

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### **4.1 Preliminary assessment**

*ICONTEC carried out the evaluation of the client's GHG information management system, as well as the procedures corresponding to the project activity itself, following the guidelines established by BIOCARBON REGISTRY; This is in order to reach a conclusion about its reliability.*

*The topics addressed when evaluating the evidence from the validation and verification process analysed: 1) the evidence is of sufficient quantity and adequate quality; 2) professional judgment about the reliability of the evidence; and 3) the source and nature of the evidence (external, internal, oral, documented).*

*During the process of document review, on-site visit and evaluation of the responses to the findings generated in the audit process, the audit team verified all the procedures carried out by the owner and developer of the project. This evaluation determined that the project carries out the correct review of the areas and boundaries of the project; implementation of monitoring activities; mapping, areas to be excluded due to the agents and drivers of deforestation and degradation, environmental and eligibility guidelines and/or topological errors, among others.*

*Regarding the custody of information in the field, it was satisfactorily verified, identifying that the project has a procedure in which it uses digital tools that merge the field formats and the project's cartography, and that it performs the appropriate calibration of the equipment before the measurement of the natural forest plots and the sampling.*

*The audit team evaluated the information and data control system and considers it reliable, so it is concluded that the internal control system complies with the requirements of the reference and ensures with its procedures the organization, administration, handling and management of the project documentation.*

### **4.2 Document review**

*Document review is the corroboration of information to verify that the project documentation (project document and monitoring report) meets all requirements. These documents are supported and attached in thematic folders containing spreadsheets, documentation scanners, information support reports, etc. in order to give the audit process relevance, transparency and reliability. In addition, it is specified that this information has a confidentiality agreement by the ICONTEC audit team.*

*The review of the documentary information, with which the sampling plan and the audit plan were prepared and developed, was carried out from 09.03.2023 to 15.03.2023. In Annex 3 you will find the table where all the documentation reviewed during the audit is listed.*

### 4.3 Interviews

The site visit was carried out from 19.03.2024 to 029.03.2024, during these dates interviews were conducted with the project owners (men and women from the communities belonging to the Cemaco and Sambu project), technical staff from CO<sub>2</sub>CERO S.A.S, Ecologic and B-Terra, representatives of the Table of directors of the general congress, the regional congress and the Nokora councils, general and regional chiefs, officials of state entities (Directorate of Climate Change, Ministry of Environment, Panama, Indigenous Affairs, regional government). During the on-site audit, a total of 9 meetings/interviews were held and approximately 246 owners attended, 2 CO<sub>2</sub>CERO S.A.S technical professionals, 1 Ecologic technical professional, 5 B-Terra professionals and 4 public officials.

In general terms and through the topics addressed in the interviews, it was evidenced that the direct and indirect actors of the initiative presented an acceptable knowledge in terms of the objective and state of implementation of the project in the territory, which is why some opportunities for improvement were extended to the developer framed in reinforcing communication and the processes of socialization and agreement of the GHG initiative. Ensuring that all participants have timely and regular access to project information and decisions agreed upon and derived from its implementation.

It is important to clarify the position of the Ministry of Environment on the implementation of the project, given that, during the interview, the director of Climate Change mentioned a series of registration processes that must be carried out by the project proponent before submitting it to an audit process. However, it was evidenced not only during the interview itself, but also after a research process, that the processes mentioned by the professional are in the formulation stage and the processes and platforms indicated are not in their final version and are not in operation.

Below is a summary of the interviews conducted and the respective topics covered. The attendance lists for these meetings are listed in Annex 6 of this report.

Table 6. Relationship of interviews during audit

<b>Date</b>	<b>Activity</b>	<b>Participants</b>	<b>Place</b>	<b>Topics covered</b>
<b>19.03.2023</b>	Interview Managers and representatives of project owners and participants	20 participants	Panama City Hotel Courtyard By Marriott Multiplaza	- Introducing attendees and permission to record - Knowledge and formulation of the REDD+ project and the holders - Objective of the GHG Mitigation Project - Duration and commitments
<b>22.03.2023</b>	Interview with members of the Cemaco and Sambú Jordana	84 community participants	Communities of the Cemaco and Sambu Districts	-Climate change - Acronym REDD+ -Deforestation

<b>Date</b>	<b>Activity</b>	<b>Participants</b>	<b>Place</b>	<b>Topics covered</b>
	<i>Communities Mañana</i>			<ul style="list-style-type: none"> <li>-Degradation</li> <li>-Environmental and social safeguards</li> <li>- Importance and conservation of forests</li> <li>- Dates of socializations of the project with the different actors (2018 start)</li> <li>- Trainings received</li> <li>- Other companies with REDD+ projects in the territory</li> </ul>
<b>22.03.2023</b>	<i>Interview with members of the Cemaco and Sambú Jordana Communities Afternoon</i>	<i>67 community participants</i>	<i>Communities of the Cemaco and Sambu Districts</i>	<ul style="list-style-type: none"> <li>- REDD+ Strategy Guidelines</li> <li>- Contract and/or contractual agreements between the parties</li> <li>- Profit sharing</li> <li>- Project owners and project areas</li> <li>- Records of deforestation monitoring in the verification period</li> <li>- Carbon credit market</li> <li>- Resource management and accountability</li> <li>- Monitoring plots in Natural Forest</li> <li>- Consult beforehand</li> <li>- Conflicts in the Territory</li> </ul>
<b>23/03/2023</b>	<i>Interview Cemaco District Capeti Community</i>	<i>41 community participants</i>	<i>Township Guaynora Capeti Community</i>	
<b>25/03/2023</b>	<i>Interview Cemaco District, Marraganti Community</i>	<i>7 Community Participants</i>	<i>Corregimiento Lajas Blancas Comunidad Marraganti</i>	
<b>27.03.2023</b>	<i>Interview Cemaco District Corozal Community</i>	<i>7 Community Participants</i>	<i>Township Manuel Ortega Corozal Community</i>	
<b>28.03.2023</b>	<i>Interview Governor District</i>	<i>Governor Shire</i>	<i>Panama City</i>	<i>The interviews with the actors of entities focused on the knowledge and socialization by the owner and its participants about the GHG mitigation initiative with each entity, their approach, vision and knowledge about the implementation of the project in the districts of the Emberá Wounaan Region, their knowledge about the organization, rights and governance of the region over the territory it occupies, the possible conflicts or benefits that they see with the project in the territory and the role of participation</i>
<b>28.03.2023</b>	<i>Interview with the Ministry of the Environment</i>	<i>Director of Climate Change and 2 Climate Change Analysts.</i>	<i>Panama City Ministry of Environment Offices</i>	

<b>Date</b>	<b>Activity</b>	<b>Participants</b>	<b>Place</b>	<b>Topics covered</b>
<b>28.03.2023</b>	<i>Interview: Deputy Minister of Indigenous Affairs</i>	<i>Deputy Minister of Indigenous Affairs</i>	<i>Office of Indigenous Affairs, Panama City</i>	<i>or incidence that each entity has on the implementation of this type of initiative and the obligations of the owners and developers.</i>

Source: This Report

#### 4.4 On-site visit

The on-site visit (19.03.2023 to 29.03.2023) initially contemplated air travel from the city of Bogotá to Panama City, where the opening meeting and start of the audit took place with the interview with members of the Table of Directors of the General and Regional Congresses of the Emberá Wounaan Region, the general and regional chiefs (Cemaco and Sambu), investors and participants of the project (B Terra Corp, CO<sub>2</sub>CERO SAS and Fundación Panamá Canal de Vida), on the same day a trip was made by land to Metetí, on the 20th a vehicle was made to Puerto Quimba, from there the team was moved by motor boat to Puerto Indio, in the District of Sambu, and REDD+ activities were verified with the teachers of the communities.

On March 21, a trip was made in Piragua to Boca Limón, where Parcel 1, subplot C, was measured and sampled, that same day a trip was made to Puerto Indio, Sambu, where on March 22 two days (morning and afternoon) of community interviews were carried out with members of most of the communities that make up the Districts of Cemaco and Sambu. who were transported from their communities to the point to be able to carry out socialization.

On March 23, a trip was made from Puerto Indio to Puerto Quimba by motorboat, then by vehicle a trip was made to Metetí, Yaviza, Choco Union, until reaching Capetí, where a meeting was held with the leaders and the community of Capetí, from there a trip was made to Unión Chocó and on March 24 a trip was made to Puente where the measurement and sampling of plot 4, subplot D was carried out. On March 25, a visit was made to the community of Marraganti, where they spoke with the leaders and some members of the community about the general aspects of the project and the forest exploitation that is carried out there. On March 26, a trip was made to Salto, where sampling and measurement of plot 5, subplot 26 was carried out. On March 27, communities in Río Chico were visited, and on March 28, interviews were held in Panama City with the Ministry of Environment, Indigenous Affairs and the regional governor. Finally, on March 29, the trip was made from Panama City to the city of Bogota.

Table 7. Plots visited on site.

<b>PLOT</b>	<b>LOCATION</b>	<b>SUBPLOT</b>	<b>COVERAGE</b>
<i>P<sub>4</sub></i>	<i>Bridge - Cemaco</i>	<i>D</i>	<i>Mature mixed broadleaf forest</i>

<b>PLOT</b>	<b>LOCATION</b>	<b>SUBPLOT</b>	<b>COVERAGE</b>
<i>P1</i>	<i>Boca de Limón- Sambú</i>	<i>C</i>	<i>Secondary mixed broadleaf forest</i>
<i>P5</i>	<i>El Salto - Cemaco</i>	<i>D</i>	<i>Secondary mixed broadleaf forest</i>

Source: This Report

*In accordance with the above, during the validation and verification work, the review and remeasurement of the plots was carried out. Attributes such as tree dasometry, type of species, phytosanitary and mechanical status, criteria for assembling the plot, slope correction, evaluation of stems, latizales and saplings, and height estimation were evaluated. The information found made it possible to verify the veracity of the information contained in the monitoring report, which is decisive in the emission reduction calculations for the verification period.*

*In the selected plots, the following aspects were verified:*

- *Subparcel Information*
- *ID de la subparcela*
- *Coordinates*
- *Verification of subparcel boundaries, orientation, slope correction*
- *Species Identification*
- *Calibration of equipment*
- *Numbering and marking of individuals*
- *Data collection of the shaft (height, diameter at breast height)*
- *Verification of the phytosanitary and mechanical status of trees*
- *Compliance with the Monitoring Plan established by the project.*

*Regarding Latizales and saplings, a 4 m circular plot was reviewed and sampled for Latizales (Diameter at breast height, height and species) and Sapling count (Number of individuals and species).*

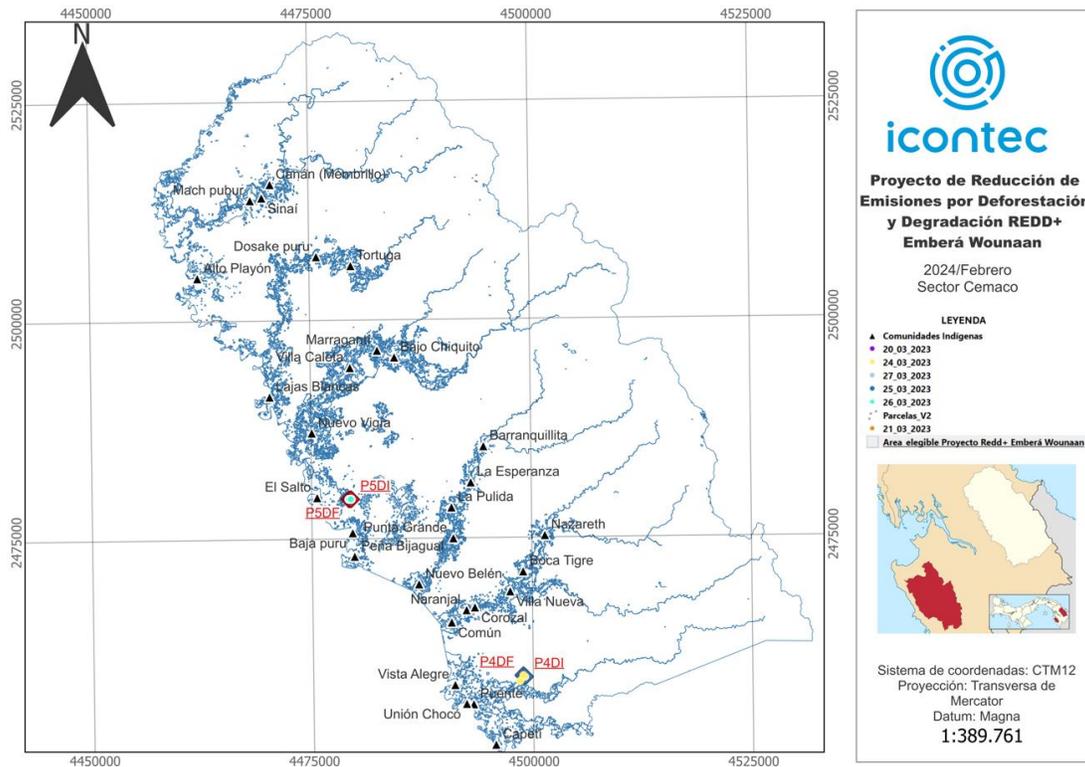
*During the on-site visit, the validation and verification team collected GPS tracking data and took photographs to correlate the information presented by the technical team, as well as confirmed that the geographical area of the project meets the criteria of the Protocol and the selected Methodology and evaluated the data collection techniques according to the monitoring plan and related documentation. as well as data quality control systems.*

*Specifically, the evidence collection methods found that:*

- *Conversations and interviews with the technical staff of the participants, with the project owners, as well as with third parties involved, all mentioned above, to identify the status of the implementation of the GHG Mitigation Project and other aspects related to the perception of the development of the initiative in the territory.*

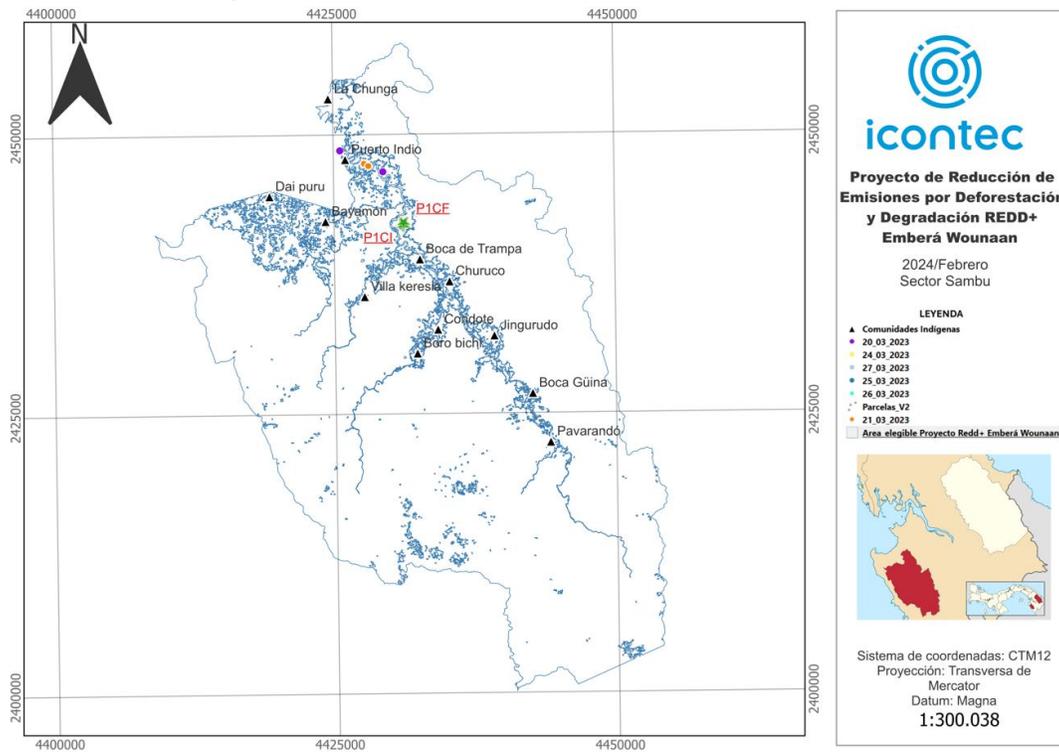
- Routes within the spatial limits of the project and selection of control points by means of photographic and GPS recording. These records were later contrasted with the cartographic and documentary information provided by the developer.
- Displacement, measurement and assembly of the natural forest plots selected for evaluation, as a result of the sampling required by ICONTEC to validate and verify the information presented by the project.

Figure 2. Validated & Verified Points On-site visit Cemaco District



Source: This Report

Figure 3. Validated & Verified Points On-site visit Sambu District



Source: This Report

Illustration 1. Photographic record of the on-site visit.









Source: This Report

#### 4.5 Clarification, corrective and forward actions request

*During the verification audit, ICONTEC detected a total of 35 findings (21 SACs, 10 SAs and 4 SAFs), these non-conformities were presented to the project manager, and were subsequently resolved through communications and meetings between the parties. The findings mainly addressed issues related to contractual agreements, implementation activities, document management and data recording, quantification of GHG emission reductions, mapping and spaces for socialization and consultation between the parties.*

*Annex 2 of this validation and verification report describes the findings found, the responses provided by the person responsible for the GHG mitigation initiative, the means of verification of these responses, the references to any source consulted in the project document, in the monitoring report or its supporting documents, and the conclusion of the status of these.*

*All requests were satisfactorily addressed by the project developer during the audit process, ensuring that the documentation is in line with the benchmarks. In addition, the audit team identified some opportunities for improvement framed in the forest inventory in natural forests, in improving the procedures for recording and collecting evidence, and in strengthening through technical support spaces for participation, consultation,*

*socialization and training that take into account the linguistic and cultural plurality of the communities.*

*ICONTEC considers a finding to be satisfactorily closed only if the person responsible for or in charge of the GHG mitigation initiative modifies or rectifies the project document, monitoring report, or provides additional information or evidence that the responses comply with the identified finding*

*In order to comply with the SDGs of this project, the CAR 20 and CL9 findings were made, which can be found in detail in Annex 2 of this report. For the reported monitoring period, the following Sustainable Development Goals were identified:*

*SDG 2. Zero Hunger*

*SDG 4. Quality Education*

*SDG 5. Gender equality*

*SDG 6. Clean water and sanitation*

*SDG 13. Climate Action*

*SDG 15. Life On Land*

*In addition, the forest inventory carried out complies with the specifications mentioned in the Informe\_Inventario\_REDDEmberaWounaan V2 document. corroborating the following criteria:*

- *Stratified random sampling of inventory, with a sampling error of 9.79%*
- *Delimitation and establishment of eight (08) forest sampling units, each as a conglomerate of four (04) subplots with dimensions of 20 x 250 m in the shape of a cross at 25 m equidistant from the central point.*
- *Data logging in the field:*
  - to. Measurement of diameters at chest height to shaft individuals with diametric tape.*
  - b. Identification of species with common name*
  - c. Estimated and measured height with vertex*
  - c. Pertinent observations related to the state of the roof, particularities of the shafts, etc.*
- *Calculation of Aboveground Biomass*

- Calculation of sampling error.

#### 4.5.1 Clarification requests (CLs)

*A total of 10 requests for clarification were found during the validation and first verification, these requests are related to quantification, documentary references, soil sampling and estimates, environmental and social safeguards, conflicts of coexistence between communities identified during the site visit, access of the communities to project information, eligibility criteria and delimitation of the reference region, variation of figures in areas estimated by cartography according to the software used to calculate them, update and relevance of applicability of documentary updates of the BCR standard and evidenced forest harvesting within the eligible area of the project. The solution of all the findings mentioned and the related documentation to respond to them, can be found in detail in ANNEX 2 of this document.*

#### 4.5.2 Corrective actions request (CARs)

*During the validation audit and first verification process, a total of 21 corrective action requests were made, these requests are related to document typing and editing, factors used to quantify GHG reductions, inclusion of information related to environmental and social safeguards, applicability and inclusion of standards in the legal framework, compliance with regulatory requirements and registration of the project before the Ministry of Environment of Panama, adjustment and correction of the application of equations, adjustment of values of forest area reported in cartography for calculations, correspondence of figures and values in all documents submitted, processing for quantification of forested areas and mapping, overlaps of the eligible areas of the project with areas with definition of protection in Panama, inclusion of relevant information in the project documents and monitoring report, discount of roads and drains identified in the project area, presentation of documents mentioned in the site visit that were not part of the documentary review, evidence of convocation to communities that were not part of the interviews during the site visit, distribution of benefits between the owner and the participants, evidence of forest governance and decision-making within the region, adjustments in the forest inventory based on what is evidenced and measured in the field, adjustments in the processing of the information taken in the inventories, completion of tools of the BCR Standard and finally, adjustments in the reference region with respect to the annual factor of reduction of Degradation and Deforestation.*

*In accordance with the above, the solution to corrective action requests and the related documentation to respond to them can be found in detail in ANNEX 2 of this document.*

#### 4.5.3 Forward action request (FARs)

*As mentioned above, the audit team generated four (4) requests for future action that will need to be referred to and resolved in the next verification period submitted for audit.*

*The first request is framed in the need for the project developer to visit all the communities of the Region and carry out training for each of them , delving into issues such as the distribution of benefits and the general and specific context of the project.*

*The second request is given within the framework of CAR 19, given that the proponent must carry out a sampling and inventory implementing an adjusted forest survey action plan that evidences greater accuracy, total coverage and coherence in the quantification process, when the project carries out revalidation of the quantification in accordance with the updates and provisions of the current regulations and/or provisions of the standard, such as the definition of a maximum period for the re-evaluation and revalidation of the baseline.*

*The third request is made based on SA10, given the need to follow up in future verifications on the action mechanisms related to "Resolution No. A-004 of August 31, 2023" and the "Explanatory Note of CL 10" that have to do with the suspension of the forest management plans active to date in some communities and other provisions associated with these documents.*

*Finally, the fourth request for future action arises from CAR 10 and is framed in the need for the Redd+ project to comply with the Panamanian national requirements and regulations that are established and formalized as of the date with respect to the carbon market and the overlaps that exist with protected areas.*

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## **5 Validation findings**

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### **5.1 Project description**

*Within the framework of a systematic, independent and documented process to evaluate GHG mitigation activities, the description of the Project was evaluated according to the references, requirements and criteria described in chapter 2 of this document, in addition to the provisions of the GHG Project Validation and Verification Manual version 2.2 and the guidelines of the ISO 14064-3 standard. In accordance with the above, GHG mitigation goals and results, the appropriate use of the appropriate methodology; the assessment of uncertainty and the conservative approach; the baseline scenario; cartographic delimitation and definition of areas; the mitigation outcomes of the project; compliance with the project's additionality criteria for GHG, ownership and rights over carbon; assessment of environmental and social aspects; criteria and indicators related to co-benefits; the project's contribution to the Sustainable Development Goals; consultation of stakeholders; compliance with Panama's national legislation and the design of a monitoring plan that included everything related to the quantification and monitoring of GHG emission reductions.*

### **5.2 Project type and eligibility**

*The steps taken to evaluate the information submitted by the project owner were as follows:*

- *Preliminary Assessment:*

*The project developer submitted to ICONTEC a form with sufficient information to determine and know the purpose, scope and validation and verification criteria, leaving specificity of the standard, the type of project, its methodology, the applicability of the monitoring report with respect to the selected methodology and the sectoral and national regulations in force.*

- *Contractual Agreement:*

*A presentation of the service proposal and appointment of the audit team is made. Once the developer submitted the necessary information to submit a business proposal, ICONTEC submitted an approved proposal in accordance with the criteria of the validation and verification program and the designated audit team. This team sought to satisfy the qualification and impartiality criteria defined for the provision of the service. The aforementioned proposal is signed by the project developer.*

- *Validation and Verification Plan:*

*The audit team, using the documentation provided by the developer, began the document review according to the service to be provided and the service proposal. The auditor reviewed the set of documents and, if necessary, requested further documents or clarifications of the documents received.*

*Based on the documentation submitted by the developer and the program-specific criteria, a documented audit plan was developed, which is explained in detail in sections 3.4 and 4.4 of this report and in Annex 5, which includes the activities, resources, sampling plan, and designated audit team. The audit plan is communicated and agreed with the developer, who modifies it if necessary during the audit process.*

*The audit team and according to the criteria of the validation and verification program defined whether the audit needs an on-site visit or could be carried out remotely, in this case an on-site visit described in section 4.4 was carried out.*

- *Development of the validation and verification audit:*

*-On-site audit: Once the audit team has defined the audit plan and the need to visit the activity, the audit team executes the audit plan, primarily through interviews with the project owner and other relevant stakeholders, as described in section 4.3, in order to assess whether the Project Activity or Program of Activities complies with the rules and regulations of the GHG.*

*The on-site audit also includes supplementary documentation supplied by the developer. The audit team typically identifies other sources that can provide basic information for the audit, as well as verifies documents against external sources if necessary.*

*Preliminary Audit Report for GHG Mitigation Project Validation and Verification Services: The draft audit report includes a general discussion of the details captured by the interviews and clearly states the conclusions regarding each of the general topics required for a successful audit. The audit team reported the non-compliances (CAR, CL or FAR ) detected, which were reviewed with the project developer to obtain recognition that the finding is accurate and that the Contracting Entity understood them.*

*- Resolution of audit findings: After the Organization recognizes the non-compliances noted in the audit, these will be resolved in a timely manner. Once the action plans have been received, the lead auditor verifies whether they are appropriate and writes their conclusion in the audit report.*

*-Final Audit Report: The audit report reflects the responses to the findings, discussions, and modifications of the documents of the validation and verification service. The audit report shall present the findings regarding whether the service meets the relevant validation and verification requirements for the type of service provided.*

*-Technical Review and Final Decision Stage: Once the final audit report is completed, it is presented to the technical review team assigned for the final audits. This technical reviewer is responsible for issuing the final opinion on the audit and reviewing whether the audit process satisfies the requirements of the specific validation and verification program. If the technical reviewer makes observations, the lead auditor processes them with the developer. For GHG Mitigation Project Validation and Verification services, once the technical review team submits the final opinion, a final decision is presented after review and confirmation of compliance with the procedure by the Validation and Verification Manager. A copy of the approved final report is sent to the developer in accordance with the rules and regulations of the validation and verification program.*

*-Validation and Verification Statement: ICONTEC issues a validation and verification statement addressed to the intended users, describing the level of assurance, objectives, scope, audit criteria, supporting data and information, and conclusion.*

*-Request for a final decision to the GHG program in GHG Mitigation Project Validation and Verification services: After the successful completion of the audit and in accordance with the specific GHG program, the project registration procedure is carried out. Most GHG programs conduct a review and approval and, if possible, request additional information. When this situation arises, ICONTEC and the developer will process them and submit a new set of documents to the GHG program.*

*In accordance with the above, in the Table 8 General requirements identified for the project are presented.*

Table 8. Project type and eligibility

<b>Eligibility criteria</b>	<b>Evaluation by validation body</b>
<b>Scope of the BCR Standard</b>	<p>“GHG projects using a methodology developed or approved by BioCarbon Registry, applicable to GHG removal activities and REDD+ activities (AFOLU Sector)”.</p> <p>The main activity of the project is the reduction of emissions from deforestation and degradation, and is consolidated under the Quantification of Emission Reductions methodology.</p> <p>GHG for REDD+ Projects BCR 0002 version 3.1 of the BioCarbon Registry.</p>
<b>Project type</b>	<p>“REDD+ Activities”</p> <p>The Emberá Wounaan REDD+ project is in the category of projects in the AFOLU (Agriculture, Forestry and Other Land Uses) sector, within sectoral scope 14 Forest. Its main activity is the reduction of emissions from deforestation and forest degradation. The project includes only the Emberá Wounaan community, which has two sectors, Cémaco and Sambú, and does not require the inclusion of new instances and/or parameters in its development.</p>
<b>Project activity(es)</b>	<p>The Project designs and implements activities that aim to reduce emissions due to deforestation and forest degradation, as well as promote the conservation, sustainable management of forests and the increase of forest carbon stocks. Section 6 of the Project Document defines the activities of the REDD+ project.</p>
<b>Project scale (if applicable)</b>	<p>According to the BCR standard in numeral 10.3, REDD+ projects are not subdivided into categories related to the scale of the project, so it does not apply to this project according to the category under which it is designed.</p>

Source: This Report

### 5.3 Grouped project (if applicable)

The Emberá Wounaan Reducing Emissions from Deforestation and Degradation (REDD+) Project is not a cluster project.

### 5.4 Other GHG program

The project has not been registered in any other GHG program. This is due to the fact that it was reviewed by the OVV on the platforms of other GHG programs, such as VCS,

CERCARBONO, COLCX and GOLD STANDARD, evidencing that the initiative is not registered in any of them. The review process by the audit made it possible to show that in Panama there is a project initiative in the VCS program (Conservation of Panama forests - reduction of ghg emissions from deforestation. Grouped Project). However, it is not allowed to show its exact location since it does not have the kml file and it is not yet validated or verified.

On the other hand, the project developer mentions in the project document, that in line with the international objectives and guidelines set out in the BCR V 3.1 Standard and the tool "BCR avoiding double counting of emissions reductions/removals V 1.0" of the Biocarbon Registry program, the Emberá Wounaan REDD+ Project aims to avoid double counting of the GHG emission reductions that it intends to generate in the time of implementation, through the evaluation and search for the presence of REDD+ projects registered in Panama on the platforms of the Verra, Biocarbon Registry, Cercarbono, Gold Standard and COLCX certification programs with a cut-off date of August 8, 2023, for which it presented the overlaps of the boundaries of the nearby projects with the Emberá Wounaan REDD+ initiative (See Table 9).

Table 9. REDD+ projects registered in certification programs.

Nº	Certifying Program	Project ID	Project Name	Localization
1	Biocarbon Registry	N/A	Does not present	N/A
2	Verra	2578	Panama forests conservation project reduction of ghg emissions through deforestation and avoided degradation. -alliance of indigenous peoples and rural communities of Panama	Inactive Veragua Province
3		1881	Conservation of Panama forests - reduction of ghg emissions from deforestation. Grouped project	Provinces: Bocas del Toro, Chiriquí, Coclé, Colón, Panamá, Los Santos and Veraguas
4	Cercarbon	N/A	Does not submit records	N/A
5	COLCX	N/A	It only files registrations in Colombia	N/A
5	Gold Standard	N/A	Does not submit records	N/A

Source: CO<sub>2</sub>CERO S.A.S PDD.

The Emberá Wounaan Reducing Emissions from Deforestation and Degradation REDD+ project is pre-registered on the BIOCARBON REGISTRY platform, allowing to control aspects of double counting, the permanence of each carbon credit in the long term and the adequate commercialization of these.

ICONTEC satisfactorily verified this information and, in addition, found that the project has no partial or total registration in other climate change mitigation standards or certification programs and is not implemented in areas that overlap with other mitigation initiatives.

## 5.5 Quantification of GHG emission reductions and removals

The audit procedure sought to ensure that the developer properly employed and applied the methodology of Quantification of GHG emissions in REDD+ projects BCR0002 version 3.1 and that it is verifiable within the framework of the ISO 14064-3 Standard and monitors GHG emission reductions.

In accordance with the above, the evaluation of the carbon pools that were excluded and included in the quantification of changes in carbon stocks at the project boundaries, the management of uncertainty in the quantification of the baseline and mitigation results, as well as the quantification periods for both avoided deforestation and mitigation results, were taken into account. as well as for degradation.

The application of this methodology is based on the correspondence of the forest cover identified within the project boundaries with the variables and parameters required in the calculation methods. In the same way, the project responds to the biophysical and dynamic conditions of deforestation and forest degradation, which are characterized from their historical trend in the decade prior to the start date of the project, based on patterns of agents, factors and underlying causes caused by these phenomena within the territory.

### 5.5.1 Start date and quantification period.

The start date of the project corresponds to April 20, 2018, whose antecedent is linked to Law 69 of October 30, 2017, which promotes the conservation, restoration and preservation of natural ecosystems, which was welcomed by local communities for the protection of forest cover, within the forest incentive program alliance of one million hectares. In this way, the community leaders of the 41 communities that make up the Emberá Wounaan Region, determined within their forest protection areas the restriction of use and consolidated under verbal agreement the protection of boundaries.

The determination was ratified through Administrative Resolution 07 of April 20, 2018, which is defined as the official support for the start date of this project, where the Emberá Wounaan General Congress reiterates the commitment to the conservation of forests within the Region, confirming the knowledge of the concept of REDD+ project in the territory and the possibility of orienting it within this scheme through future negotiations. Additionally, by Administrative Resolution 15 of 2018 and as a mechanism for the protection of territorial limits, the Table of directors of the congress resolves to require the corresponding authorities to evict settlers invading regional lands in accordance with the decision of the plenary of the Supreme Court of Justice of April 8, 2018 (Revised documents Annex 3, respond to /618-624/).

Within the Region, this issue has been addressed since 2013 through the approval of the Strategic Plan for Forest Governance, by Administrative Resolution 15 of June 21 2013, by the

Region, its general congress and the corresponding internal consultation bodies, within which conservation is contemplated. protection and sustainable use of natural resources. Subsequently, the General Congress of the Emberá Wounaan Region authorizes the planning directorate through the resolution of July 9, 2015, the updating of the strategic development plan of the Region, with a focus on the conservation of the natural forests present in the territory. Subsequently, in 2016, in accordance with Administrative Resolution 12 of April 19, 2016, the Emberá Wounaan General Congress reiterated the existence of the strategic governance plan, with responsibility to be guided through the Directorate of Natural Resources and Environment (DIRENA) of the General Congress of the Region.

### 5.5.2 Application of the selected methodology and tools

#### 5.5.2.1 Title and Reference

ICONTEC evaluated the application of the methodology and tools in accordance with the applicable validation and verification requirements as provided in the manual, always applying the most recent versions. Below are the documents implemented by the REDD+ project and evaluated in the audit exercise:

-Methodological document for the AFOLU sector for the quantification of GHG Emission Reductions from REDD+ BCR0002 Projects. Version 3.1 of September 15, 2022 (hereinafter REDD+ Methodological Document)

- Standard for the voluntary carbon market – BCR Standard – from differentiated responsibility to common responsibility. Version 3.2 of September 23, 2023 (hereinafter BCR Standard)

- Manual for the validation and verification of GHG projects. Version 2.2 as of October 19, 2023.

-Tool to demonstrate compliance with REDD+ safeguards version 1.1 of January 26, 2023.

-Biocarbon: Guidelines, Baseline and additionality. Version 1.2 as of September 27, 2023.

-BCR Tool Avoid double counting. Version 1.0 as of March 9, 2023.

-Tool No net harm environmental and social safeguards (NNH). Version 1 of March 7, 2023.

-Permanence and risk management tool. Version March 7, 2023

- Tool Sustainable development goals (SDG) Version 1.0 June 16, 2023.

#### 5.5.2.2 Applicability

The Emberá Wounaan REDD+ Emission Reduction from Deforestation and Degradation Project is in the category of Reducing Emissions from Deforestation and Avoided

Degradation (REDD) and complies with the conditions of applicability of the BCR Standard and the REDD+ Methodological Document.

Table 10. Conditions of applicability of the Standard

<b>Conditions of applicability of the guidelines</b>	<b>Meets</b>	<b>Description of Compliance</b>
<i>The methodological documents contain the applicability criteria and detailed steps for the quantification and monitoring of the results against the design and implementation of GHG mitigation initiatives and other GHG projects, by given project type.</i>	Yes	<i>The initiative is developed in accordance with the guidelines of the REDD+ Methodological Document.</i>
<i>The holders of GHG mitigation initiatives, in the AFOLU sector, can only certify and register, in this program, those initiatives whose start date is defined within the five (5) years prior to the start of the validation.</i>	Yes	<i>The start date of the project is April 20, 2018 and is within the 5 years prior to validation<sup>1</sup>. Section 5.5.1 of this report details the assessment of the start date.</i>
<i>The owner of the GHG project must demonstrate that it complies with the legislation related to activities carried out in the field of GHG mitigation.</i>	Yes	<i>The project demonstrates compliance with the laws, statutes and other regulatory frameworks of the country in which it is developed.</i>

Source: This Report

Table 11. Conditions of applicability of the REDD+ Methodological Document

<b>Conditions of applicability</b>	<b>Description of Compliance</b>
<i>The areas in the geographical boundaries of the project correspond to the category of forest (according to the national definitions of forest for the Clean Development Mechanism) at the</i>	<i>The Emberá Wounaan REDD+ project has assessed natural forest stocks in 2018 and ten years earlier corresponding to 2008, which is presented in the Eligible areas within GHG</i>

<b>Conditions of applicability</b>	<b>Description of Compliance</b>
<i>start of the project activities and ten years before the start date of the project.</i>	<i>project boundaries (AFOLU sector projects) section of the project document.</i>
<i>The causes of deforestation identified include expansion of the agricultural frontier, mining, timber extraction, and infrastructure expansion.</i>	<i>An analysis of the causes and agents of deforestation identified in the reference area of the project (section 3.6.1.1 of the PDD) was properly developed, through which the key factors for the determination of the areas susceptible to deforestation and degradation due to the mobility of the agents was properly developed, through a multi-criteria analysis of the vicinity of double drains in the form of navigable rivers. urban centers, non-forest boundary, and project boundary outside the project area.</i>
<i>The identified causes of forest degradation include selective logging, logging, forest fires, forest grazing and expansion of the agricultural frontier - illicit crops.</i>	<i>The project identified evidence of the implementation of fires for the expansion of the cattle frontier from the external zone to the interior of the indigenous region, and also identifies that the main factors of land use change have been the extraction of industrial timber and cattle breeding.</i>
<i>Reduction in deforestation or degradation is not expected to occur in the absence of the project.</i>	<i>Through the barrier analysis carried out (section 3.3.1 of the PDD), it was evidenced that the reduction of deforestation and degradation is not expected to occur in the absence of the project due to the dynamics of the region.</i>
<i>It is possible that, in areas at the boundaries of the project, carbon stocks in soil organic matter, leaf litter and dead wood may decrease, or remain stable</i>	<i>Deforested and degraded areas suffer loss of soil organic matter, leaf litter and dead wood due to the lack of availability of plant material, so it is possible that in deforested and degraded areas the carbon stocks in soil organic matter, leaf litter and deadwood may decrease, or remain stable.</i>
<i>The quantification of GHGs other than CO<sub>2</sub> should be included in the quantification of emissions caused by forest fires during the monitoring period.</i>	<i>As described in the REDD+ Methodological Document, when a fire occurs in the project area, GHGs other than CO<sub>2</sub> will be quantified. The project's Monitoring Plan includes this information.</i>

Source: This Report

### 5.5.2.3 Methodology deviations (if applicable)

*The project for its first verification does not present any deviation from project documents.*

### 5.5.3 Project boundary, sources and GHGs

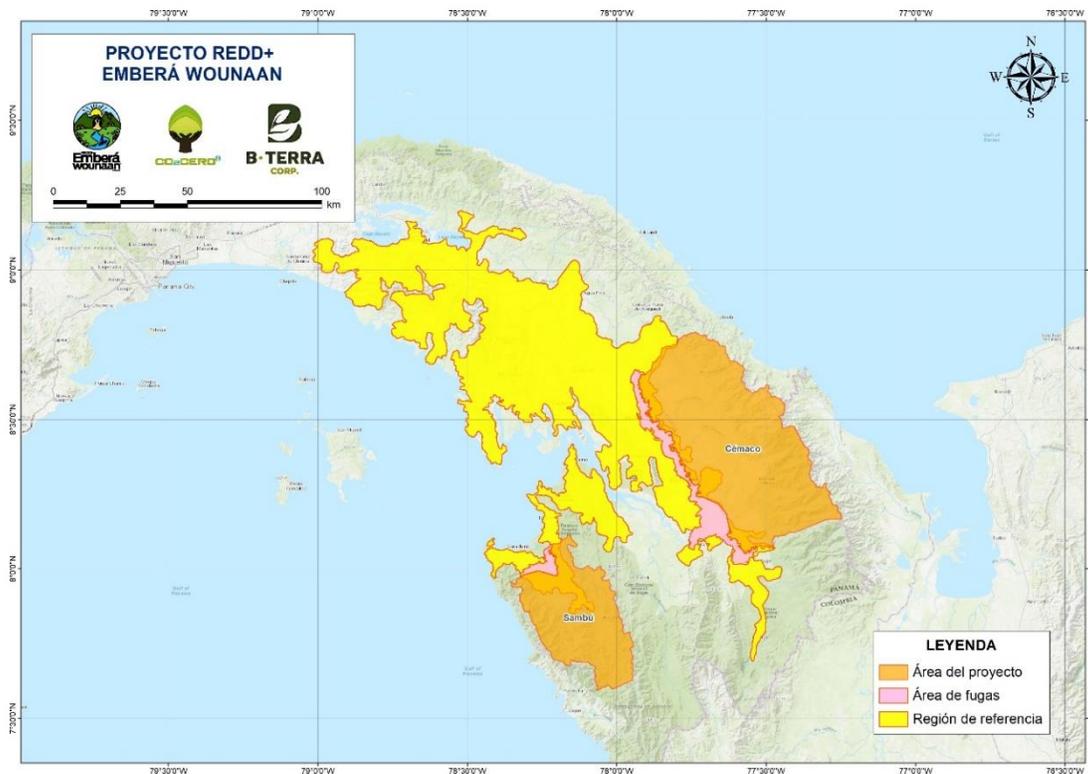
*The Emberá Wounaan REDD+ Project is located in the Province of Darién (Panama), includes 41 communities with approximately 10,000 inhabitants to be benefited and 436,551 hectares distributed in two sectors, the Cémaco Region with three townships: Cirilo Guaynora, Manuel Ortega and Lajas Blancas, corresponding to 72% of the total area. and the Sambú Region, with two townships, Río Sabalo and Jingurudó, in 28% of the total area.*

*The delimitation of the reference region was carried out following the criteria of the BCR 0002 version 3.1 methodology, and included 52,917.21 hectares of the project area within the delimitation, complying with the first criterion. It was defined based on the multi-criteria spatial analysis of the main variables that allow the mobility of agents and the factors of deforestation and degradation, taking into account factors such as water bodies and drainages, roads, infrastructure, townships, the expansion of the agricultural frontier and the edge of the non-forest that, due to their proximity and interaction with forests, generate a greater susceptibility to deforestation. An analysis of the aforementioned agents was carried out with the help of ArcMap 10.8 software through the implementation of mobility ranges in distance by class, in order to establish the presence of deforestation and degradation agents and their behavior within the study area. Importance values were established based on the information collected within the characteristics of the territory. Finally, the rasters of the deforestation and degradation agents were integrated and the map for the study area was obtained, thus highlighting the behavior of the agents. The developer presents the processing in detail in section 3.6.1.1 of the PDD).*

*Regarding the area of leaks, it was defined through the analysis of displacement of the agents of deforestation and degradation, associating the access points to the forest given the proximity to navigable rivers, since this is the main means of transport, also to the Pan-American highway which, although it is not within the limit of the project, is an important trigger within the mobility agents. urban centers and the edge of the forest, which is more susceptible to deforestation or degradation. The factors of the mobility analysis and the importance values were established following the evidence collected by the characteristics of the territory, identifying the range of mobility in meters by class, relative weight and its subsequent spatial analysis for the delimitation of the leakage area through a multicriteria analysis by means of the GIS ArcMap 10.8 software. based on the determination of Euclidean distances of each mobility agent. The developer presents the processing in detail in section 3.6.1.3 of the PDD).*

*In accordance with the above, ICONTEC corroborated that the project took into account the five criteria (1, b, c, d, e and f) described in the BCR 0002 Methodology version 3.1. for the definition of the Reference Region and that the leakage area was delimited according to the two criteria (a and b) indicated in the same methodology.*

Figure 4 Project boundaries, reference region and Emberá Wounaan REDD+ leak belt..



Source: CO<sub>2</sub>CERO, PDD.

As part of the Emberá Wounaan REDD+ project, changes in the carbon stocks of the aboveground biomass, groundwater, dead wood, leaf litter and soil organic carbon reservoirs were considered. In the Table 12 the selected carbon reservoirs are presented, according to the BCR 0002 version 3.1 methodology, while the Table 13, presents the emission and GHG sources selected for this project.

Table 12. Selection of carbon reservoirs

Source or reservoir	GHG	Included (Yes/No/Optional)	Justification
Aboveground biomass (tree vegetation)	CO <sub>2</sub>	Yes	The change in carbon content in this reservoir is significant, according to the IPCC.
	CH <sub>4</sub>	No	
	N <sub>2</sub> O	No	
Aboveground biomass (non-tree vegetation)	CO <sub>2</sub>	No	It does not apply, since the final use of the land (after the change) does not correspond to the establishment of permanent crops.
	CH <sub>4</sub>	No	
	N <sub>2</sub> O	No	
Underground	CO <sub>2</sub>	Yes	

Source or reservoir	GHG	Included (Yes/No/Optional)	Justification
biomass	CH <sub>4</sub>	No	The change in the carbon content in this reservoir is significant according to the IPCC.
	N <sub>2</sub> O	No	
Dead wood and leaf litter	CO <sub>2</sub>	Yes	In the post-deforestation scenario, the carbon content due to wood and dead leaf litter may increase, given the dynamics of forest conservation
	CH <sub>4</sub>	No	
	N <sub>2</sub> O	No	
Soil Organic Carbon	CO <sub>2</sub>	Yes	Carbon stocks in this reservoir are increasing due to project activities.
	CH <sub>4</sub>	No	
	N <sub>2</sub> O	No	

Source: CO<sub>2</sub>CERO S.A.S., PDD.

Table 13. Emission sources and selected GHGs

GHG	Selection	Justification
CO <sub>2</sub>	No	CO <sub>2</sub> emissions due to the combustion of woody biomass are quantified as changes in carbon stocks.
CH <sub>4</sub>	Yes	CH <sub>4</sub> emission is included in areas where fires occur during the monitoring period.
N <sub>2</sub> O	Yes	The emission of N <sub>2</sub> O is included in areas where fires are recorded during the monitoring period

Source: CO<sub>2</sub>CERO S.A.S., PDD

In accordance with the above, ICONTEC corroborated that the project satisfactorily supports the choice and inclusion of the carbon pools defined to quantify the changes in the carbon stocks at the project boundaries, as well as the selection of the selected emission sources and GHGs.

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

According to the BCR 0002 version 3.1 methodology, eligible areas are all those that within the geographical limits of the project correspond to the category of forest according to the definition of forest of the CDM, which are identified under this structure at the beginning of the project activities and ten (10) years before the start date of the project. According to Panama's official definition of forest, the National REDD+ Strategy Panama and Resolution No. DM0067-2017 of February 16, 2017, which establishes a minimum area of 0.5 hectares to be classified as forest, include: a) Closed forest formations where there are trees of various strata and low vegetation covers a high proportion of the floor or open forest. (b) Young natural stands and all plantations that have not yet reached a crown density above the range of 10 to 30% or a height above the range of 2 to 5 metres. (c) Areas that are normally part of the forest but that temporarily do not have forest stocks due to human intervention, harvesting activities or natural causes, but which are expected to become forest again.

The main activity of the project is to reduce the carbon emissions avoided by the conversion of soils with high carbon forest cover to non-forest soils, as well as to reduce the effects of forest degradation. The Emberá Wounaan Reducing Emissions from Deforestation and Degradation (REDD+) project aims to reduce unplanned deforestation, which is eligible as a REDD+ activity. The deforestation of the forest at the project boundary occurs due to the socio-economic activities of timber exploitation and the transformation of the soil into other uses such as subsistence agriculture and selective harvesting of wood for infrastructure and local markets.

The quantification of forest cover was carried out through the result of the monitoring algorithms of (Hansen, et al., 2013) that use Landsat3 satellite images worldwide to have as a result the Forest – Non-forest of each year, this monitoring is obtained through the Google Earth Engine catalog which ensures the same source of information and guarantees a credible monitoring of forest change through the years. In this way, deforestation and degradation are quantified for the reference period 2008 – 2018, revealing the process of deforestation and historical degradation, as well as its behavior during the execution of the initiative. From this information, corresponding geoprocessing is used to calculate the forest – non-forest areas, determining the areas of stable forest within the project boundaries, which are determined as eligible areas. The 2008 baseline scenario has its cartographic underpinning within the portfolio. In the same way, this process is used for the periods of monitoring deforestation and historical degradation, throughout the implementation of the actions of the REDD+ project. The developer presents in detail the processing carried out in section 3.6.1 of the PDD. Below are the eligible areas of the project.

Table 14. Eligible areas of the project

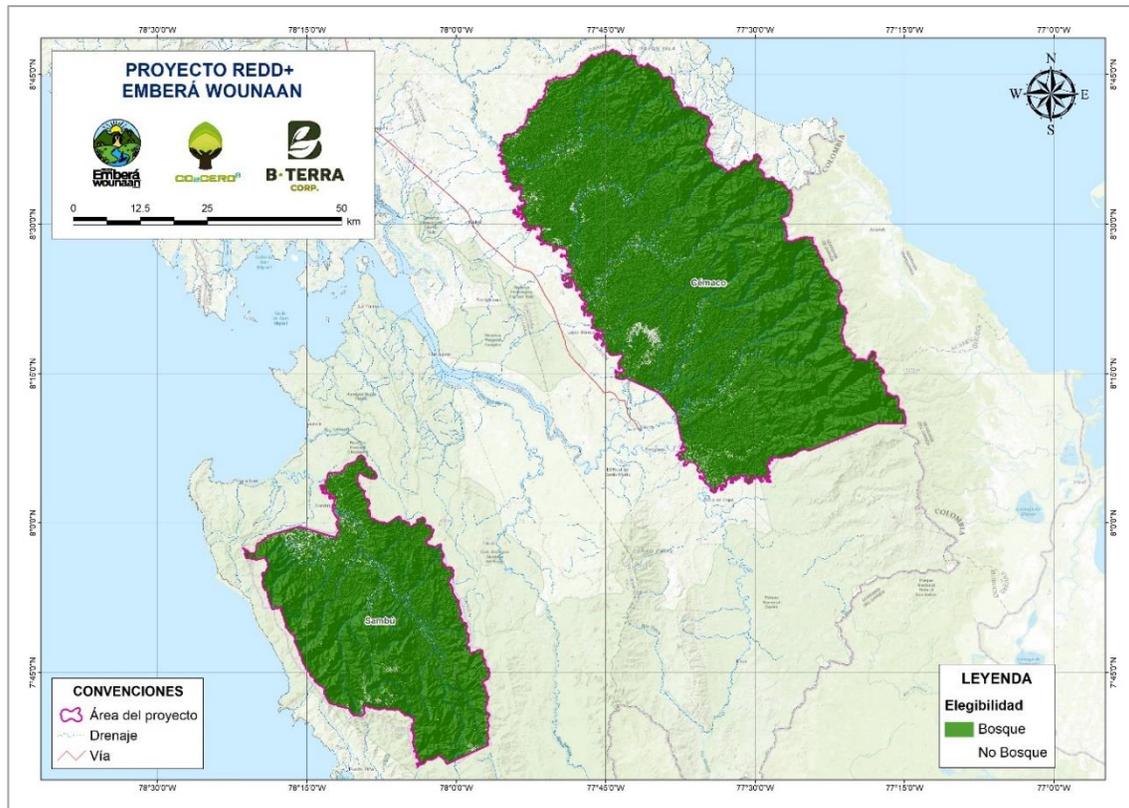
<b>Class</b>	<b>2008 Baseline Scenario</b>	<b>Project Scenario 2018</b>
Forest (ha)	430.268,76	424.565,02
No Forest (ha)	6.282,72	11.986,46
Total, general (ha)	436.551,48	436.551,48

Source: CO<sub>2</sub>CERO S.A.S., PDD.

Those areas that have moved from forest to non-forest were called deforested areas, those that changed from non-forest to forest were defined as regenerated areas, and those that were conserved in the non-forest category are non-forest areas, so these categories are not considered eligible.

Finally, the project identified 424,565.02 hectares of stable forest between the start date (year 2018) and 10 years before the start date (2008), corresponding to the eligible areas of the project, as presented in the Figure 5.

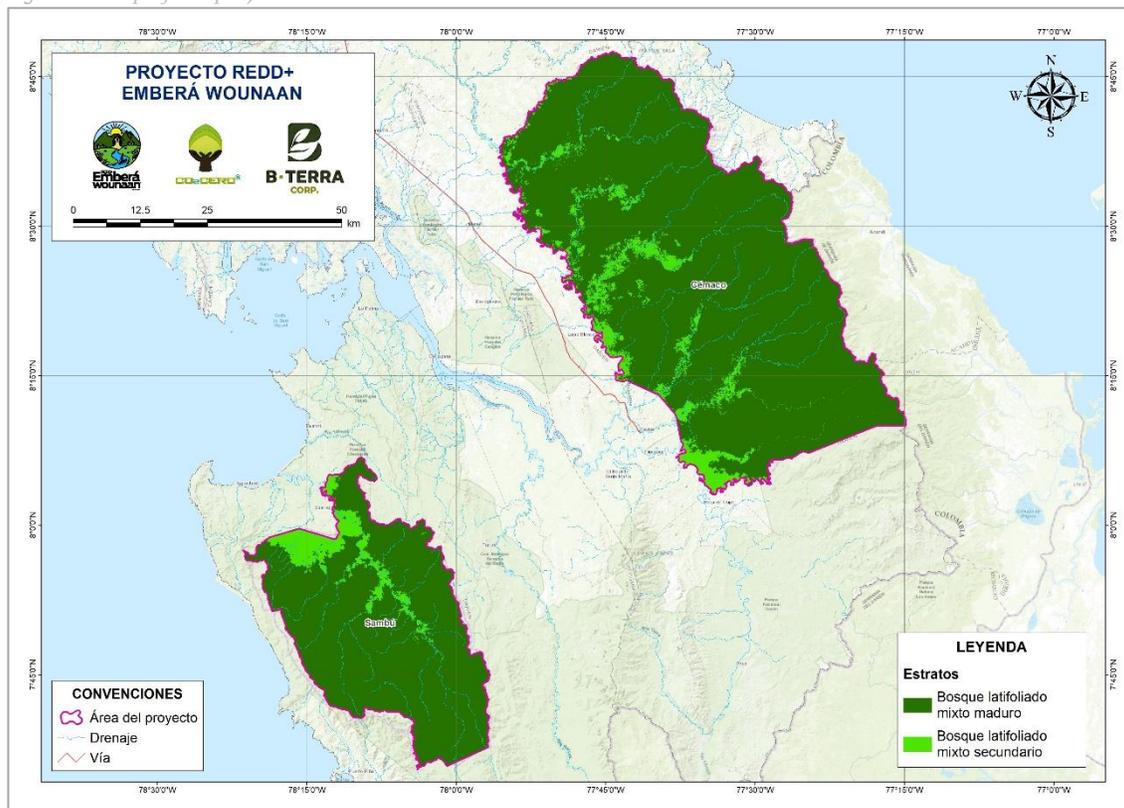
Figure 5. Map of Eligible Project Areas



Source: CO<sub>2</sub>CERO S.A.S., 2023.

For the Emberá Wounaan REDD+ Project, stratification was carried out by means of the present cover, which is found in the Land Cover and Use Map (2020) for the country of Panama. As a result of the analysis, two strata were defined, the first is the area of mature mixed broadleaf forest that is found in greater proportion in the Project area. This is followed by the area of secondary mixed broadleaf forest, which also includes other natural covers that are present to a lesser extent (See Figure 6).

Figure 6. Map of the project strata



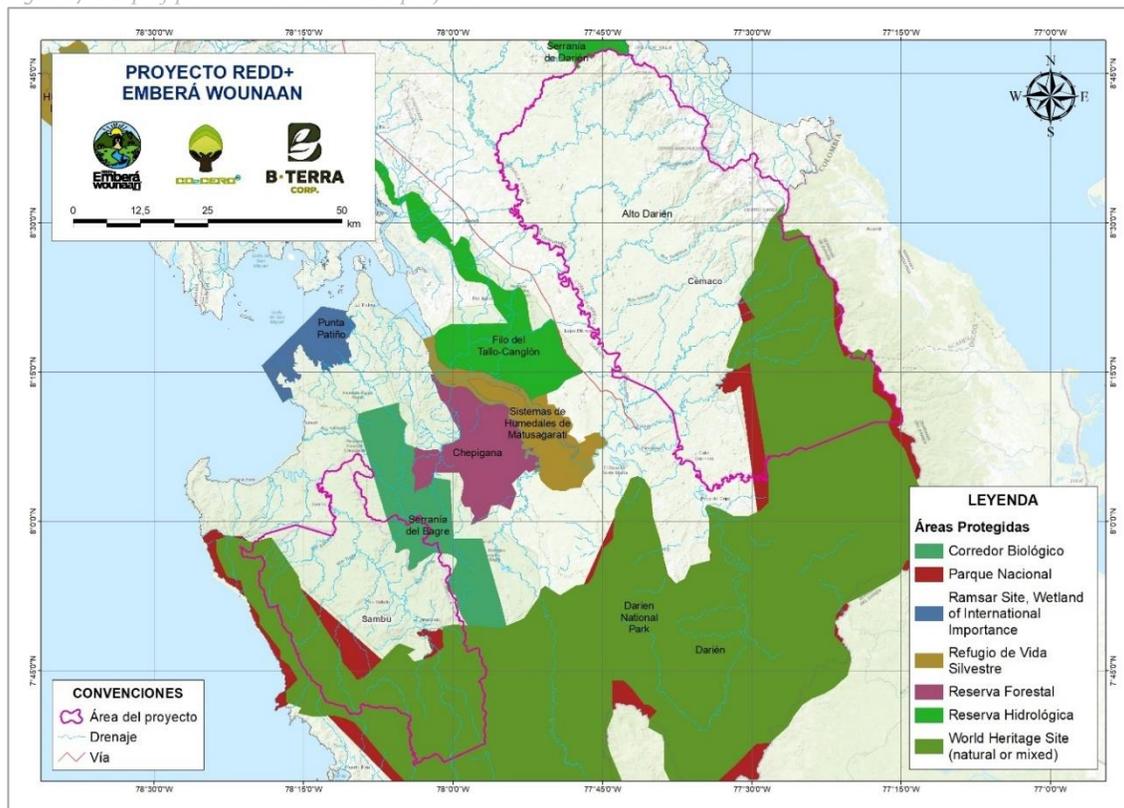
Source: CO<sub>2</sub>CERO S.A.S., PDD.

In accordance with the above, ICONTEC corroborated that the project satisfactorily supports the choice and delimitation of the eligible areas within the boundaries of the GHG project, in accordance with the provisions of the BCR 0002 version 3.1 methodology, since it demonstrated that they correspond to the category of forest at the beginning of the project activities and ten years before the start date of the project.

There is an overlap of project boundaries with protected areas or the nation's system of protected areas (Darién National Natural Park, Serranía del Bagre Reserve, and World Heritage Site), as shown in the Figure 7. In accordance with the above, ICONTEC abides by the responsibility and criteria of the BCR standard in accordance with the provisions of CAR 10 of Annex 2 of this Report and the provisions of documents /1405/ and /1406/ evaluated and indicated in Annex 3 of this Report, given that the function of the auditor is to compare and endorse, or not, compliance with criteria defined by the Standard. Thus, the project owner mentions in section 4.4. of the PDD that guarantees through the Political Constitution of Panama, Law 22 of 1983, Law 1 of 1994 and ILO Convention 107, that the implementation of carbon projects is not limited by the existence of protection figures, as

long as the well-being of the community prevails, for such case the documentation related in Annex 3 as /751/ to /757/ was reviewed.

Figure 7. Map of protected areas in the project area



Source: CO<sub>2</sub>CERO S.A.S.

#### 5.5.4 Baseline or reference scenario

The baseline scenario was determined according to the BCR 002 version 3.1 methodology and the Biocarbon Guidelines Baseline and additionality tool. Version 1.2.

The audit team considered that the assumptions used in the identification of the baseline are properly justified and the sources of information used for its estimation are considered reasonable. In other words, the results derived from the procedures used to identify them potentially represent what would have happened in the absence of the GHG mitigation initiative.

To determine the additionality and identify the baseline scenario of the Emberá Wounaan REDD+ Project, the paragraph (c) Changes in carbon stocks within the Project boundaries, identifying the most likely land use at the beginning of the Project set forth in the BCR 002 Version 3.1 methodology, was used. To identify the baseline scenario, the following steps were applied:

- a) *Step 0. Preliminary screening base on the starting date of the Project activity*
- b) *Step 1. Identification of alternative scenarios*
- c) *Step 2. Barriers analysis*
- d) *Step 3. Common practice analysis*

**Step 0. Preliminary screening base on the starting date of the Project activity**

*In accordance with what is mentioned in section 5.5.1, the time at which the project generates a reduction in emissions from deforestation and degradation is April 20, 2018, given the implementation of activities for the conservation of natural ecosystems and forest cover.*

**Step 1. Identification of alternative scenarios**

*The alternative land uses to the project following the territorial context, through the analysis of the trending land uses and the socio-economic dynamics that have been currently configured.*

**Sub-step 1a. List of credible alternative land use scenarios that would have occurred on the land within the project boundary of the project activity.**

*The existing scenarios under the pre-project condition are taken into account, defining that these uses would manifest themselves with greater intensity over time within the territory. In the same way, the scenario in which the area consolidates conservation initiatives without being part of a REDD+ project is assumed.*

- **Forest use**

*Over time, the Emberá Wounaan Region has implemented activities related to selective harvesting of timber for its own sustenance, improvement of infrastructure and in some cases small-scale commercialization, which in a scenario of massive harvesting can lead to an increase in deforestation and forest degradation rates; This is related to the dynamics of deforestation observed around territorial boundaries, in which excessive use has been seen for commercialization to external actors. In other cases, there has been evidence of the existence of permits and harvesting plans, which in some places have regulated the use of wood; however, in the absence of regulation and in accordance with observed deforestation trends, these management areas could expand and exceed the permitted quantities and sectors, mainly in the Cémaco sector.*

*Historically, the Emberá – Wounaan landscape shows housing infrastructure on the banks of the river, with extended families, which were built on stilts and palm leaf roofs, which evidences a use of the forest for subsistence in terms of basic housing infrastructure, where resistant wood trees are used. Palm fronds can be used for their roofing, which can have adverse effects on populations when it is not done properly. Urban settlements also configure deforestation processes for the acquisition of materials and territorial expansion, while at the same time generating sites for the planting of subsistence crops. (Herlihy, Settlement and*

subsistence change among the chocó indians of the Darien Providence, eastern Panamá, 1985)

- **Agricultural activities**

According to the information provided by the members of the Table of directors and the community in general about deforestation events, one of them is the historical burning of forest for the establishment of subsistence crops. The means of subsistence it sustains, indicate that the houses associated with the banks of the river have the house, animal pens, banana crops, bananas and fruit trees. In the areas associated with swamps and seasonal forest, they are associated with livestock activities for pig production, while the more distant area has arable grains, banks for fodder and finally, in the stubble zone it is common to find small fields of corn, rice and yams. Subsistence activities have been modified and family gardens are no longer a favorable model for production, growers grow crops in areas far from urban centers and in some cases plant fruit trees at a reasonable distance from their homes, which generates a greater dispersion of deforestation and forest degradation events. (Herlihy, Cambios en el paisaje cultural de los indios Emberá y Wounan (Chocoes) del Darién, Panamá, 1987)

- **Cattle**

Also, there has been evidence of the carrying out of fires for the expansion of the cattle frontier from the external zone to the interior of the indigenous region, which according to what is manifested in the border area of the Panamanian Darién with the Comarca in the ecoregion of Darién – Chocó, where the main factors of change in land use have been the extraction of industrial timber and the breeding of cattle. (Requena, 2010)

Regarding the development of this activity in areas similar to the location of the project, according to , there is a livestock expansion in the sub-basins of Los Hules-Tinajones and Caño Quebrado that are part of the Gatun Lake Water Catchment Area and are located northwest of the District of La Chorrera, there it is established that more than 60% of the soils belong to categories V, VI and VII, which are defined as non-arable areas, with severe to very severe limitations for their use in crops and suitable for forests, pastures and reserve areas, with an average temperature of 26 °C and rainfall of 1,500-1,800 mm per year. The land is drastically transformed due to overuse for livestock, where a total of 178 cattle farms are established, with an area of 9,875 hectares and with a total of 7,872 head of cattle, 80% of which are destined as the main activity, of these 60% is dedicated to dual-purpose livestock and the rest to the breeding and fattening of livestock. In addition, 88% of farms use an extensive model and 12% use a semi-intensive model. (AED, 2004)

- **Project activity without being registered as an AFOLU Project**

The implementation of conservation, productive improvement and sustainable management activities can be carried out within the territories, without this implying the registration of the project; however, it will be subject to government taxes on the Regions, which are

protected by the regulatory and normative framework of the provinces and the nation (See Law 22 of 1983 – Art. 16).

In the same way, it is the responsibility of the indigenous regions, through the corresponding bodies, to promote, plan and execute projects for the integral development of the communities. It is the duty of the national government to provide technical and financial assistance to create productive mechanisms that favor the distribution and commercialization of the results generated. Among the sources of income that could favor investment in conservation and sustainable development are municipal revenues determined by the political constitution and laws of the republic (See Law 22 of 1983 – Art. 17 and Art 18).

Regarding the management of natural resources, the National Directorate of Renewable Natural Resources (DIRENA) of the Ministry of Agricultural Development and the community will promote conservation actions and rational management of natural resources such as flora, fauna, water and soils. In the case of applying the use of resources, authorization must be obtained from the General and Regional Cacique with prior information to the National Directorate of Natural Resources, and in cases in which there is exploitation of resources in the subsoil, an execution permit will be mandatory by the Executive Body, guaranteeing the participation of the community in the social and economic benefits derived from such activity (Law 22 of 1893, Art. 20).

In accordance with the Political Constitution of the Republic of Panama, Chapter 7 on Ecological Regime determines (Art. 118) the responsibility of the State to guarantee a healthy and pollution-free environment to the population, achieving a healthy and quality environment for the inhabitants. (Art. 120) It is the duty of the state to regulate, supervise and apply measures to regulate the use and exploitation of fauna, forests, lands and waters, avoiding their predation, for which the communities have approved studies with external entities for the monitoring and identification of the biotic factors that make up the area, some in the company of the Panama Canal de Vida Foundation and B-Terra, , & ; finally, (Art. 121. The law shall regulate the use of non-renewable natural resources in order to prevent social, economic and environmental damage. (B EARTH; KAMCA FORESTAL, 2018) (Vega, Arroyo, & Potvin, 2019)(Fagua, Baggio, & Ramsey, 2019)(Herlihy, Participatory Research Mapping of Indigenous Lands in Darién, Panama, 2003)

**Sub-step 1b. Consistency of land use alternatives with applicable laws and regulations.**

Below are the land use alternatives described, where land uses that do not comply with applicable laws and regulations are determined.

Table 15. Consistency of land use alternatives with applicable regulations

<b>Laws &amp; Regulations</b>	<b>Description</b>	<b>Compliance</b>
<i>Use: Logging</i>		

<b>Laws &amp; Regulations</b>	<b>Description</b>	<b>Compliance</b>
Resolution No. AG-0613-2009	"Whereby the Methodological Guide for the Development of General Forest Management Plans (PGMF) and Annual Operational Plans (AOP) in Tropical Forests is approved and adopted in all its parts, for the processing of applications for sustainable forest use"	The activity is not governed by current regulations, because its main use in the project area is for subsistence and is carried out intensively, without limitations or restrictions on the amount of wood extracted.  Regarding the conception of the communities in relation to the established use plans, there is no total clarity of the effective application of PGMF within their territories, currently, the initiative consolidates the perception and interest of the community to apply these regulations on the management of forest resources.
Resolution No. DM 0201 of November 24, 2022.	Provisionally suspends for one year the granting of special permits for subsistence forest harvesting and their modalities; as well as community permits and concessions in tropical forests for a term of no more than one year.  It is necessary to limit sustainable forest harvesting in counties in order to maintain a percentage of harvested area less than 30% of the production forest area of the area.	
<b>Usage: Agricultural activities</b>		
Law 127 of March 3, 2020	It dictates measures for the development of Family Farming in Panama, ordering strategies for this sector to reach its full development	Agricultural activities comply with the current regulatory framework, mainly on Law 127 of 2020, understanding subsistence agriculture and family farming practices as the primary activity of the communities of the Emberá Wounaan Region and its relationship with food security.  Traditionally, the Comarcas teach their families from an early age how to take advantage of conucos and cabuyas, delimit their cultivation areas and in some cases
Law 17 of 2018	Rice is declared a food security crop at the national level, being the main product of Panama's basic food basket. The State shall adopt certain measures to support the production of this product.	

<b>Laws &amp; Regulations</b>	<b>Description</b>	<b>Compliance</b>
Law 18 of 2018	It establishes the regulatory framework for the activity of special transport of fuel for agricultural equipment or machinery and the conditions that must be met by motor vehicles or towing units provided for this purpose.	<p>form associations for the commercialization of some products on a regional scale.</p> <p>Currently, Panama is designing synergies between measures for mitigation and adaptation of ecosystem services and the agricultural sector, which evidences management in the application of practices and risks in the face of climate vulnerability. (CGIAR, 2014)</p>
<b>Use: Livestock</b>		
Livestock Development and Agricultural Health Programme Panama (1986)	Its objective is to increase the production and productivity of Panama's agricultural sector and consequently increase supply to meet domestic demand, as well as increase the export of agricultural and livestock products.	<p>Although livestock farming severely affects aspects related to the environmental dimension in the project area, it does not violate the provisions of the law, due to the fact that there are programs to promote this activity and policies that aim to increase its productivity.</p> <p>Additionally, this activity is applied at the community level to guarantee the food security of some communities in the Emberá Wounaan Region, therefore, one of the economic activities recognized at the territorial level, and as a factor of deforestation, mainly in cases where it is carried out by outsiders.</p>
Law No. 352 (January 18, 2023)	<p>It establishes the state's agri-food policy and dictates other provisions. Its main objectives are:</p> <ul style="list-style-type: none"> <li>• Contribute to the stability of the agricultural and rural sector, as well as the indigenous and Afro-descendant population, as matters of national interest</li> <li>• Promote the transformation of the agricultural sector so that it is inclusive, efficient, sustainable, competitive, innovative and entrepreneurial, oriented by the national and international market, promoting the development of human capital, mainly of rural and indigenous populations.</li> <li>• Design an action plan in which the national agricultural producer is the protagonist of the country's food security and sovereignty,</li> </ul>	

<b>Laws &amp; Regulations</b>	<b>Description</b>	<b>Compliance</b>
	<ul style="list-style-type: none"> <li>Promote education, research, development and local or indigenous innovation as a strategic engine to incorporate innovation into the agricultural sector.</li> </ul>	
<b>Usage: Project activity without being registered as an AFOLU project</b>		
<p>Law 22 of 1983 (Articles 16, 17 and 18).</p>	<p>By which the Emberá de Darién Region is created, the integral development of the Comarcas is defined, the promotion of integral development projects and sources of income.</p>	<p>The regions have a regulatory protection under which it will be the duty of the state to promote equity, integration and development of indigenous communities, the conservation of their livelihood being one of them.</p>
<p>Cabinet Decree 53 of 1971</p>	<p>Approval of the protection and integration of indigenous peoples</p>	<p>Regarding the conservation of natural resources, it has been the responsibility of the Region to regulate the exploitation and use of its resources, which is reflected in internal mandates and orders that point out and condemn the indiscriminate use of renewable and non-renewable natural resources. At the same time, state entities have the responsibility of promoting conservation actions and rational management within the territories, for which there must also be sources of income capable of favoring investment in conservation and sustainable development, such as municipal revenues.</p>
<b>Use: Implementation of mitigation initiatives</b>		
<p>Law 37 of 1962 (Art. 10, Art. 26 and 27-5º).</p>	<p>It defines the constitutional respect of indigenous communities for other laws.</p> <p>It establishes reservation lands for indigenous tribes that are exempt from being considered as state lands subject to agrarian reforms.</p>	<p>Within the lines of climate change mitigation, the stabilization of GHG emissions, the implementation of development projects in the different productive and non-productive sectors and strategies for the development of projects that contribute to sustainable development are promoted, within which REDD+</p>

<b>Laws &amp; Regulations</b>	<b>Description</b>	<b>Compliance</b>
Cabinet Decree 53 of 1971	<p>The protection and integration of indigenous populations is approved in accordance with ILO Convention 107.</p> <p>Equal rights and opportunities, the promotion of social, economic and cultural development, and national integration are encouraged.</p>	<p>initiatives constitute the most favorable mechanisms to generate positive impacts on the atmosphere. This led to the development of the National REDD+ Strategy as a link between communities, development and mitigation to consolidate sustainable models in line with the objectives of the UNFCCC.</p> <p>The implementation of a mitigation initiative includes the reduction of GHG emissions, which has been proposed in the different regulatory instruments, and national strategies such as adaptation to climate change and the REDD+ strategy of the government of Panama. In this sense, the initiatives are a favorable scenario for the communities when they are evaluated under the indicators of Contribution to the Sustainable Development Goals and the Socio-Environmental Safeguards, guaranteeing their participation, social development and integration in accordance with ILO Convention 107.</p> <p>Chapter 4 of the DDA demonstrates the applicability and relevance of the project to national and international norms and regulations on climate change as well as indigenous equity and social inclusion.</p>
Law 41 of 1998	<p>It recognises the right of the Comarcas and indigenous peoples to the sustainable use, management and traditional exploitation of renewable natural resources, by participating in regional consultative commissions.</p>	
Executive Decree 35 of 2007	<p>Whereby the National Climate Change Policy, its principles, objectives and lines of action are approved.</p>	
National Forestry Development Plan (2008)	<p>It establishes, within sustainable forest management models, the initiatives on emissions from deforestation and degradation (REDD+)</p>	
Law 69 of 2017	<p>Incentive program for forest cover and conservation of natural forests.</p>	
National REDD+ Strategy Panama (2022)	<p>Voluntary strategy to contribute to the reduction of global carbon emissions from deforestation and forest degradation.</p>	

Source: Compiled by CO<sub>2</sub>CERO S.A.S., PDD.

**Step 2. Additionality analysis: Barrier analysis.**

*The additionality demonstration of the Emberá Wounaan REDD+ project is based on barrier analysis, assessing which of the identified land-use scenarios are not impeded by these barriers.*

**Sub-step 2a. Identification of barriers that would prevent the implementation of at least one alternative land use scenarios.**

*Based on the analysis of barriers, it is determined whether the project and its activities can address those that prevent or limit its implementation and that also do not prevent the implementation of at least one alternative land use for the establishment of the baseline (See o2\_Cobeneficios\1\_Add\_REDD+Emberá Wounaan\_V1.xlsx).*

**Sub-step 2b. Elimination of land use scenarios that are prevented by the identified barriers.**

*The barriers identified do not impede the implementation of agricultural and livestock activities when it comes to the availability of financing and the risk of investment in short- and medium-term activities, due to the availability of debt financing for the development of the activity and access to credit, through entities such as the BBVA Microfinance Foundation, Microserfin, which works together with the country's farmers and ranchers and the Panama Agro Solidarity Program, which encourages farmers to obtain credits, with a 0% interest rate and a loan for 2 years.(FMBBVA, 2020)(BDA, 2022)*

*With regard to social barriers, conflicts have arisen due to the expansion of agricultural frontiers in sectors adjacent to the project area; However, the conflicts have been omitted or overcome, generating an increase in agricultural activities, in addition to the growth in the production and demand of agricultural products, generating in some, an impact on the forests with the burning of rose for subsistence agriculture and subsequent conversion to pastures, also generating an increase in the production and marketing of the products obtained. This is demonstrated by the increase in agricultural GDP that was recorded in the second quarter of 2021, with 9%, due to the positive performance of agricultural activities such as the cultivation of rice and corn, which increased by 5.2% and 7.7%, respectively. In addition, the livestock sector also registered an increase due to cattle slaughter activities by 16.2%, pigs by 24.1%, poultry meat by 19.4% and milk production by 6.5%.(Arcia, J, 2017)(INEC, 2021)(INEC, 2021)*

*In the implementation of the Emberá Wounaan REDD+ project, a total of six (6) barriers are identified that would prevent its development, according to the information on the context of the project collected, these barriers are mainly related to investment, whose limitations are access to credit and capital for financing, generated by the high degree of uncertainty produced by the project given its long-term execution, Appearing for financial institutions as high-risk investments, added to the amounts necessary for the fulfillment of achievements, this leads to an increase in credit rates. Also, barriers are identified due to social conditions caused by the land use conflict and the risk generated by the development of the REDD+ project, as it is the first of its kind in the country and at the regional level given*

*its focus on the conservation and sustainable use of resources, which is not conventional compared to other models proposed in the territory.*

#### **Sub-step 2c. Determination of baseline scenario.**

*Among the list of selected land-use scenarios are livestock and agricultural activities; On the other hand, the project activity without being registered as an AFOLU project is eliminated from the probable scenarios because it fails to overcome any of the three (3) barriers identified.*

*The determination of the baseline scenario is carried out through a cover analysis for the year 2020 within the project area map of Forest Cover and Land Use of the Republic of Panama for the year 2021, finding that pastures have a greater coverage compared to agricultural crops (Table 16) with a difference of 2,113.17 ha. Additionally, within the workshops to identify factors of deforestation and forest degradation, it is found that this economic activity has increased throughout history within the Regions, so the baseline scenario for this project is cattle ranching.*

Table 16. Current coverage in the project area for the year 2020.

<b>Coverage</b>	<b>Crops (ha)</b>	<b>Pastures (ha)</b>	<b>Difference (ha)</b>
Area (ha)	942,78	3.055,95	2.113,17

Source: CO<sub>2</sub>CERO, PDD.

#### **Step 3. Common practice analysis**

*Within the analysis of common practice, there is the ANCON company that established in 1993 the Punta Patiño Private Nature Reserve, contemplating a private area of 30,000 hectares that encompass mature secondary forests and primary forests, establishing agreements with community organizations for the development of projects for sustainable production. The emergence of a social enterprise, Artesan Panamá, S.A. and the production of 100% natural virgin coconut oil, the only Panamanian coconut oil brand that has a sanitary permit from the processing plant and sanitary registration of the product, currently for sale in stores in Panama, were presented. For the required income, there are partner programs, carbon footprint offsetting and donations to conserve the forests of Patiño, with the actions of protection of the reserve, since important resources must be invested year after year, due to the fact that the reserve has a budget of about \$300,000 in recurring expenses and investments necessary for its conservation.(ANCON, s.f)*

*The German cooperative The Generation Forest in Panama carries out actions focused on nature conservation, with the money coming from the acquisition of shares by its 6,000 members, the company buys land cleared from farmers suffering yield losses and compacted by livestock and depleted by rice crops. In deforested areas, The Generation Forest plants a new forest that is geared towards natural forest structure and biodiversity, but also includes tree varieties whose timber can be sold well in the future.(Lüber, K, 2022)*

*The implementation of the National Forest Restoration Program has had an important impact on the country's forests due to the forest restoration approach that is evidenced in the recovery of degraded lands and conservation of stubble that has become young forests, sequestering greenhouse gases. This program is an initiative of the National Government, which invites the active participation of civil society and government entities; In addition, there is a network of nurseries nationwide, with the main goal of reforesting a total of 51,000 hectares. All restoration and reforestation actions by partner organizations will be added to this goal by increasing the total number of hectares restored during this five-year period, through resources financed with international funds or by national funds such as the Water, Wildlife and Protected Areas Trust. (MiAmbiente, 2020)*

*Contrasting the Panamanian conservation initiatives described above with the registration of the Emberá Wounaan REDD+ project, it is found that the initiatives are in constant search of financing by other actors or societies, relating a potential risk in the permanence of their activities, being differential and additional the implementation of the REDD+ project, impacting mainly on investment barriers. due to the monetary income of the communities that is generated with the sale of carbon certificates issued and the execution of activities associated with non-timber forest production, reforestation and the design of economic alternatives and sustainable production chains, reducing the financial risks derived from the analysis of uncertainty and non-permanence. In addition, it is possible to overcome barriers due to social conditions, with the non-monetary income generated by the implementation of REDD+ activities, increasing job offers, encouraging the training of personnel in different strategic areas of knowledge and motivating governance scenarios. With regard to the barriers due to the lack of legislation and regulation of land tenure, activities related to the support and strengthening of land tenure security are established through the creation of spaces for consultation and decision-making by the authorities and members of the Emberá Wounaan community. developing community planning and development tools and identifying territorial boundaries and various strategies for their protection, among others (see 11\_Anexos y complementarios\5\_Anexo\_DistribuciónBeneficios\_V3.docx.)*

#### **5.5.4.1 GHG emissions reduction/removal in the baseline scenario.**

*Taking into account what is indicated in section 5.5.3 of this document, the monitoring of the areas that presented deforestation and degradation during the reference period (2008 – 2018) was carried out, according to the delimitation of the leakage belt, according to the area of the Emberá Wounaan REDD+ project. Subsequently, the emissions avoided in the Ex Ante scenario for deforestation ( $E_{fdefM}$ ) and degradation ( $E_{fdegM}$ ) were calculated, taking into account the rate of deforestation and degradation respectively identified in the baseline scenario during the reference period and the forest cover of the project start year (2018), assuming a linear trend over the 30 years of the project's duration.*

*In order to determine the current state of forest cover associated with the project to determine the emission factor for the baseline and the performance of the implementation of REDD+ activities, a methodological reconstruction of Panama's NREF was carried out in order to estimate the emission factor for the project. achieving a value consistent with the*

principles of the IPCC. This is developed based on a field sampling that allowed the compilation of data on the structure and composition of the forest, carbon content in leaf litter and soil organic carbon, information necessary for the application of formulas and calculations of Aboveground Biomass (AGB), Belowground Biomass (BGB), Soil Organic Carbon for 20 years (SOC<sub>20years-i</sub>) and finally the corresponding Emission Factor. In the case of soil organic carbon (SOC<sub>20years-i</sub>) and leaf litter (HJ), field monitoring was carried out consistent with the data collection methodology determined by NRF and INFyC, in the case of SOC, variables associated with soil organic matter of the 0-30 cm horizon are determined, based on a specific soil sample. In the case of leaf litter, a sample of leaf litter was collected to be processed.

- Deforestation

Carbon reservoirs were used to define deforestation emission factors: aboveground biomass, groundwater biomass, dead wood, leaf litter and soil organic carbon. The equations used and the calculation detail can be found in section 3.6.3.2.3 of the project document. There, the Carbon Emission Factor in Total Biomass, the Soil Carbon Emission Factor and the Total Carbon Emission Factor were calculated.

Once the project defines the activity data determined for deforestation at the project boundary and complementary areas, it calculates the annual GHG emissions that were carried out for deforestation in the baseline scenario from the Emission Factor obtained for the project, thus obtaining a total of 93,925,782 tCO<sub>2e</sub> for the 30 years within the project area. (See Table 17).

Table 17. Emissions from deforestation in the baseline scenario

Year	EAlb (tCO <sub>2e</sub> )		Total
	BLMM	BLMS	
2018	371.057	1.824.633	2.195.690
2019	529.047	2.601.527	3.130.574
2020	529.047	2.601.527	3.130.574
2021	529.047	2.601.527	3.130.574
2022	529.047	2.601.527	3.130.574
2023	529.047	2.601.527	3.130.574
2024	529.047	2.601.527	3.130.574
2025	529.047	2.601.527	3.130.574
2026	529.047	2.601.527	3.130.574
2027	529.047	2.601.527	3.130.574
2028	529.047	2.601.527	3.130.574
2029	529.047	2.601.527	3.130.574
2030	529.047	2.601.527	3.130.574
2031	529.047	2.601.527	3.130.574
2032	529.047	2.601.527	3.130.574
2033	529.047	2.601.527	3.130.574
2034	529.047	2.601.527	3.130.574
2035	529.047	2.601.527	3.130.574
2036	529.047	2.601.527	3.130.574

Year	EAlb (tCO <sub>2e</sub> )		Total
	BLMM	BLMS	
2037	529.047	2.601.527	3.130.574
2038	529.047	2.601.527	3.130.574
2039	529.047	2.601.527	3.130.574
2040	529.047	2.601.527	3.130.574
2041	529.047	2.601.527	3.130.574
2042	529.047	2.601.527	3.130.574
2043	529.047	2.601.527	3.130.574
2044	529.047	2.601.527	3.130.574
2045	529.047	2.601.527	3.130.574
2046	529.047	2.601.527	3.130.574
2047	529.047	2.601.527	3.130.574
2048	159.439	784.022	943.461
<b>TOTAL</b>	<b>15.872.846</b>	<b>78.052.936</b>	<b>93.925.782</b>

Source: CO<sub>2</sub>CERO, PDD

- Degradation

The baseline calculation for the primary (core-to-patch) and secondary (drill-to-patch) degradation areas was performed based on a fragmentation analysis. The estimation of the emission factors was made from the mean of the aboveground biomass for each of the fragmentation classes and the differences in the mean of the aboveground biomass with respect to the transitions between the classes fragmentation. The equations used and the calculation detail can be found in section 3.6.3.2.3.2 of the project document.

Table 18. Difference in aboveground biomass by type of fragmentation and Emission factor degradation.

Type of degradation	Average Difference Total biomass (t/ha)		Emission factor (tCO <sub>2e</sub> /ha)	
	Mature Mixed Broadleaf Forest	Mixed broadleaf forest Secondary	Mature Mixed Broadleaf Forest	Mixed broadleaf forest Secondary
Primary	316,16	185,92	544,84	320,40
Secondary	254,02	149,38	437,76	257,43

Source: CO<sub>2</sub>CERO S.A.S., 2022.

To determine the fragmentation of the forest, belonging to primary and secondary degradation, processing was carried out using the Landscap Fragmentation Tool available for ArcGIS® software, determining the extension in hectares corresponding to each class of fragmentation and subsequently identifying the rate of change or transition that occurs between them according to the type of degradation (see Table 19).

The project modelled an intermediate year of the reference period (2013) to show that the transition between classes of degraded areas during the years during the reference period

occurs adequately, seeking greater accuracy. Some subdivisions of the reference region were applied, performing the modeling separately, and then joining the results.

Table 19. Transition between fragmentation classes.

Type of area	Area of Period 2008 to 2018			Annual degradation (ha)	
	Type of degradation	Mature mixed broadleaf forest	Secondary mixed broadleaf forest	Mature mixed broadleaf forest	Secondary mixed broadleaf forest
Reference Region	Primary	266,34	1.946,16	26,63	194,62
	Secondary	75,28	1.791,88	7,53	179,19
Potential Leakage Area	Primary	6,93	124,75	0,69	12,48
	Secondary	7,99	152,90	0,80	15,29

Source: CO<sub>2</sub>CERO S.A.S., 2022.

Finally, the project defined the activity data determined for the forest degradation identified at the project boundary and complementary areas and from the Emission Factor obtained for the project, the annual emission due to degradation was calculated in the baseline scenario, thus obtaining a total emissions of 4,011,837 tCO<sub>2</sub>e for all years within the project area (see Table 20).

Table 20. Carbon stocks due to degradation at baseline

Year	EAlbdeg (tCO <sub>2</sub> e) BLMM	EAlbdeg (tCO <sub>2</sub> e). BLMS	EAlbdeg (tCO <sub>2</sub> e)	
	Annual	Annual	Annual	Accumulated
2018	13.061	80.723	93.784	93.784
2019	18.623	115.093	133.716	227.500
2020	18.623	115.093	133.716	361.216
2021	18.623	115.093	133.716	494.931
2022	18.623	115.093	133.716	628.647
2023	18.623	115.093	133.716	762.363
2024	18.623	115.093	133.716	896.078
2025	18.623	115.093	133.716	1.029.794
2026	18.623	115.093	133.716	1.163.510
2027	18.623	115.093	133.716	1.297.225
2028	18.623	115.093	133.716	1.430.941
2029	18.623	115.093	133.716	1.564.657
2030	18.623	115.093	133.716	1.698.372
2031	18.623	115.093	133.716	1.832.088
2032	18.623	115.093	133.716	1.965.804
2033	18.623	115.093	133.716	2.099.519
2034	18.623	115.093	133.716	2.233.235
2035	18.623	115.093	133.716	2.366.951

Year	EAlbdeg (tCO <sub>2e</sub> ) BLMM	EAlbdeg (tCO <sub>2e</sub> ). BLMS	EAlbdeg (tCO <sub>2e</sub> )	
	Annual	Annual	Annual	Accumulated
2036	18.623	115.093	133.716	2.500.666
2037	18.623	115.093	133.716	2.634.382
2038	18.623	115.093	133.716	2.768.098
2039	18.623	115.093	133.716	2.901.813
2040	18.623	115.093	133.716	3.035.529
2041	18.623	115.093	133.716	3.169.245
2042	18.623	115.093	133.716	3.302.961
2043	18.623	115.093	133.716	3.436.676
2044	18.623	115.093	133.716	3.570.392
2045	18.623	115.093	133.716	3.704.108
2046	18.623	115.093	133.716	3.837.823
2047	18.623	115.093	133.716	3.971.539
2048	5.612	115.093	40.298	4.011.837
<b>TOTAL</b>	<b>558.729</b>	<b>3.533.515</b>	<b>4.011.837</b>	

Source: CO<sub>2</sub>CERO, PDD

In accordance with the above, ICONTEC considers that the assumptions, methods, parameters, data sources and factors are applied in a transparent manner, adequately justified and supported by adequate evidence; the assumptions used are prudential, the use of national policies and circumstances identified are relevant, the procedures for identifying the baseline scenario are consistent with emission factors, activity data, GHG emission projection variables and other relevant parameters. In this way, the implementation of procedures to ensure the quality of the data according to the ISO 14064-2 standard and the requirement of the applied methodology is ensured, to conclude that the base scenario is relevant and correctly justified.

#### 5.5.5 Additionality

Additionality under the guidelines of the BCR program was addressed through the AFOLU Sector Methodological Document for the Quantification of GHG Emission Reductions from REDD+ Projects BCRO02 Version 3.1, following criterion C, and the Baseline and Additionality Version 1.2 tool. The project reliably justified the identification and selection of the most appropriate baseline scenario to demonstrate its additionality.

The procedure for identifying and selecting the baseline scenario, and thus its additional nature, carried out by the project was detailed in section 5.5.4. of this document.

ICONTEC assures that the GHG mitigation initiative does not derive from compliance with a defined environmental regulation nor is it part of a mandatory environmental

*compensation; on the contrary, it voluntarily contributes to GHG mitigation through the implementation of activities that promote the avoidance of deforestation as a strategy to access financing opportunities that derive from territorial benefits.*

*In compliance with the demonstration diagram of the additionality of the tool, the project carried out a barrier analysis (section 3.3 of the PDD), resulting in the implementation of this project being able to overcome the barriers presented within the analysis, and is therefore additional.*

#### **5.5.6 Conservative approach and uncertainty management**

*Uncertainty is managed through the application of discounts on emission factors, where the acceptable uncertainty is 10% in the use of average carbon values. The identification of the uncertainty associated with the forest monitoring data is based on the evaluation of the sampling error of the values collected from the forest deposits, under random stratified sampling for the stock of carbon present in the biomass area, litter and organic carbon of the soil; In this way, it was determined that the sampling error is 9.79%, being consistent with the accepted values, therefore it is not necessary to apply any discount factor associated with the uncertainty of the forest monitoring data.*

*The audit team validated and verified that the levels of uncertainty associated with the sources of information used, such as Forest – Non-forest layers and emission factors obtained from the methodological reconstruction of the National Reference Level of Panama, through the establishment of monitoring plots, for the included carbon pools, comply with the principles and criteria of the BCR Standard and the REDD+ Methodological Document, as these data have statistical adjustments applied.*

#### **5.5.7 Leakage and non- permanence**

*The audit team satisfactorily validated and verified that the permanence risks of the project will be evaluated during each monitoring period in accordance with the guidelines of the Permanence and risk management tool version 1.0 of March 7, 2023 and the established Monitoring Plan procedures.*

*Specifically, a description of the risk, mitigation and rating measures will be made according to a known methodology. The occurrence of natural and anthropogenic disturbances affecting carbon stocks will also be monitored, evaluated and estimated during the monitoring periods.*

#### **5.6 Monitoring plan**

*The audit team verified that the design of the Monitoring Plan and the parameters contemplated are in line with the requirements of the REDD+ Methodological Document. During verification events, these parameters will allow for adequate monitoring of activity*

data in the project and leakage areas and reliably perform the ex-post quantification of GHG emission reductions. Below is a summary of the structure of the Monitoring Plan, for more detail see section 16 of the PDD:

- **Data and parameters to quantify the reduction of GHG emissions**
  - $FSC_{REDD+project,yr}$  = Annual change in the surface covered by forest in the project scenario; ha
  - $FSC_{lk,yr}$  = Annual change in the surface covered by forest in the leakage area; ha.
  - $PFDR_{REDD+project,yr}$  = Annual primary forest degradation in the project area, in project scenario; ha.
  - $SFDR_{REDD+project,yr}$  = Annual secondary forest degradation in the project scenario; ha.
  - $PFDR_{lk,yr}$  = Annual primary forest degradation in the leakage area, in the project scenario; ha.
  - $SFDR_{lk,yr}$  = Annual secondary forest degradation in the leakage area, in the project scenario; ha.
  - $AE_{lk,yr}$  = Annual emission in the leakage area;  $tCO_2 ha^{-1}$
  - $AE_{REDD+project,yr}$  = Annual emission in the project scenario;  $tCO_2 ha^{-1}$
  - $AE_{REDD+project,yr}$  = Annual emission in the leakage area; ;  $tCO_2 ha^{-1}$
  - $AE_{lk,yr}$  = Annual emission in the project area for the monitoring period;  $tCO_2 ha^{-1}$
  - $ER_{DEF,REDD+project,yr}$  = Reduction of Emissions from Deforestation Avoided in the Monitoring Period;  $tCO_2$
  - $ER_{FD,REDD+project,yr}$  = Emission Reduction due to Avoided Degradation in the Monitoring Period;  $tCO_2$
- **Monitoring of project boundaries.** Monitoring of Deforested and Degraded Area period 2018 - verified year, through the total area of the project according to the geographic information (GIS) of the formulation, with the review of forest boundaries in the project area, vehicle routes and cover control points.
- **Monitoring of the implementation of REDD+ activities.** The project has a total of 21 REDD+ activities that will be executed during the credit period (30 years), taking into account the objectives set and the expected results, a series of indicators consistent with its reality are proposed. Section 13 of the monitoring report contains the indicators defined for each REDD+ activity designed, as well as the specific activity carried out, the number of beneficiaries and actors involved, among others.
- **Monitoring of REDD+ Safeguards.** The assessment of the Cancun safeguards applied within the Emberá Wounaan REDD+ project is given by the guidelines transferred through the Biocarbon Registry Safeguards Compliance Demonstration Tool version 1.1, which indicates the methods for evidence of compliance with the seven (7) safeguards determined by the UNFCCC.

- **REDD+ Permanence Monitoring.** The monitoring plan for the permanence of the Emberá Wounaan REDD+ Project identifies biophysical and socioeconomic risks and includes mitigation measures, monitoring indicators and the fire reporting procedure, disputes related to land tenure, conflicts between project actors, non-appropriation of project activities and deficits in governance. Indicators are used to monitor the permanence monitoring plan, some of those proposed in the fulfillment of the activities designed for the Emberá Wounaan REDD+ Project, which contribute to the achievement of some sustainable development goals, guaranteeing the quality and permanence of the local and national population.

## 5.7 Compliance with applicable legislation

The audit team validated and verified that the project satisfactorily describes and justifies compliance with the requirements related to laws, decrees and resolutions framed in environmental regulations, climate change, land use planning and indigenous governance. More detailed information can be found in section 4 of the PDD.

Table 21. Normative Framework for the Rights of Emberá Wounaan Indigenous Peoples

<b>Legislation</b>	<b>Year</b>	<b>Regulatory framework</b>	<b>Description</b>
Political Constitution of Panama	1972	Article 5	The law may create other political divisions subject to special regimes, which means that special laws will be applied in the indigenous regions and, in addition, national laws.
		Article 88	Aboriginal languages will be the subject of special study, preservation and dissemination, and the State will promote bilingual literacy programmes in indigenous communities
		Article 90	The State recognizes and respects the ethnic identity of the national indigenous communities, shall carry out programmes aimed at developing the material, social and spiritual values of each of their cultures, and shall create an institution for the study, conservation and dissemination of these cultures and their languages, as well as for the promotion of the integral development of these human groups.
		Article 104	The State shall develop education and promotion programmes for indigenous groups, since they have their own cultural patterns, in order to ensure their active participation in the civic function
Law No. 34 Education	1995	Article 10	Education for indigenous communities is based on their right to preserve, develop and respect their identity and cultural heritage.

<b>Legislation</b>	<b>Year</b>	<b>Regulatory framework</b>	<b>Description</b>
Law No. 17 Health - Traditional Medicine	2016	Article 1	<i>This Act establishes a special regime to protect and promote respect for the knowledge of traditional indigenous medicine and to create mechanisms for the protection of traditional knowledge through the special system of collective intellectual property, and guarantees the full and effective participation of indigenous congresses, councils or traditional authorities at their various levels.</i>
Act No. 42 on the Family, Women and Adolescents	1997	Article 13	<i>The National Directorate of Social Promotion and Community Action is the technical agency for planning, promotion, and implementation, through which the Ministry organizes, directs, develops, coordinates, executes, and controls policies, programs, and regulations in the field of social welfare and community action.</i>
		Article 14	<i>To plan, develop and implement programmes and projects for the prevention, guidance, care and protection of indigenous, peasant and other ethnic groups"</i>
Law No. 27 Protection, Promotion and Development of Handicrafts	1997	Article 10	<i>In order to preserve national traditions and cultures, it prohibits the importation of products or merchandise that imitate indigenous and traditional Panamanian pieces or dresses such as molas and naguas.</i>
		Article 17	<i>It encompasses craftsmanship as an industrial expression, therefore, it includes the craftsmanship produced by these peoples.</i>
Law No. 35 on the Table of Trustees of the Fairs of Indigenous Peoples of the Republic of Panama	2000	Article 2	<i>Its purpose is to organize and carry out national and international agroforestry, artisanal, cultural, educational, tourist, maritime, traditional medicine and commercial fairs and exhibitions in general, in order to highlight the cultural and national wealth of the indigenous peoples of Panama</i>
Act No. 3 Commission on Indigenous Affairs	1995	Article 64	<i>Its functions will be to study, propose draft laws and issue concepts to create or modify regions</i>
Decree No. 1 National Council for Indigenous Development	2000	Article 2 numeral 1	<i>One of the objectives of the Executive Decree creating this Council is to promote effective actions to support indigenous peoples and their development. In the Executive Decree that creates this Council, the first recital establishes "that the Panamanian State is multi-ethnic, multicultural and multilingual"; Therefore, the existence of indigenous peoples is recognized.</i>

<b>Legislation</b>	<b>Year</b>	<b>Regulatory framework</b>	<b>Description</b>
		Article 7	Promote, coordinate, supervise and evaluate policies, plans, programmes and projects with a gender perspective for the development of indigenous peoples, respecting their ethnic and cultural identity and forms of organization
Law No. 27 Fund for the Development of Indigenous Peoples of Latin America and the Caribbean	1993	Article 1	The purpose of the Fund for the Development of Indigenous Peoples of Latin America and the Caribbean, hereinafter referred to as the "Indigenous Fund", is to establish a mechanism to support the processes of self-development of indigenous peoples, communities and organizations in Latin America and the Caribbean, hereinafter referred to as "Indigenous Peoples".
Universal Declaration of Human Rights	2015	Article 27	Everyone has the right to take part freely in the cultural life of the community, to enjoy the arts and to share in scientific progress and the benefits resulting from it.
ILO Convention 169 on Indigenous Peoples	2014	Article 1	It applies to tribal peoples in independent countries, whose social, cultural and economic conditions distinguish them from other sectors of the national community, and who are governed in whole or in part by their own customs or traditions or by special legislation;
		Article 2 Numeral 2-c	To assist the members of the peoples concerned in eliminating the socio-economic disparities that may exist between the indigenous members and the other members of the Convention No. 169 concerning Indigenous and Tribal Peoples in Independent Countries I 23 national community, in a manner consistent with their aspirations and ways of life.
		Article 4 numeral 1	Such special measures as may be necessary to safeguard the persons, institutions, property, labour, cultures and environment of the peoples concerned shall be taken.
		Article 5	Measures should be taken, with the participation and cooperation of the peoples concerned, to alleviate the difficulties experienced by these peoples in dealing with new living and working conditions
		Article 6	to consult the peoples concerned, through appropriate procedures and in particular through their representative institutions, whenever legislative or administrative measures are envisaged which may directly affect them

<b>Legislation</b>	<b>Year</b>	<b>Regulatory framework</b>	<b>Description</b>
		Article 7	The peoples concerned should have the right to determine their own priorities for the development process, to the extent that it affects their lives, beliefs, institutions and spiritual well-being and the lands they occupy or otherwise use, and to control, as far as possible, their own economic development. social and cultural issues.
		Article 23	Handicrafts, rural and community industries, and traditional and subsistence economy activities of the peoples concerned, such as hunting, fishing, trapping and gathering, should be recognized as important factors in the maintenance of their culture and in their economic self-sufficiency and development.

Source: Compiled by CO2CERO S.A.S., 2023

## 5.8 Carbon ownership and rights

The audit team validated and verified that the project defines that the Emberá Wounaan Region is the owner of the territory in which the initiative is implemented, in this way, it is constituted as the proponent of the initiative, and owner of the reduced GHG emissions generated within the project limit. The region is made up of the districts of Cémaco with a total of 29 communities and Sambú with 12 communities.

The project involves some external roles that support the implementation of the GHG mitigation initiative, however, they do not own or control the GHG reductions obtained, these correspond to B Terra Corp., CO2CERO SAS and Fundación Panamá Canal de Vida.

Through contractual acts, the proponent of the initiative and the managing partners determine their responsibilities and rights in it, the memorandum of understanding established between the managing partner B Terra Corp and the authorities of the Emberá Wounaan Region is presented, defining that participation in the commercialization of reduced GHG emissions, after the discount of the expenses incurred by the project will be 56% for the 41 communities of the Region and 44% during the 30 years of the life cycle of the project for the managing and technical partners. Also, it is determined that the administration of the resources will be regulated by a fiduciary figure, while the management is applied jointly between the managing partner (B Terra Corp.) and the general congress of the Region, guaranteeing the improvement in five pillars: health, food, education, health and infrastructure.

In the partnership contract established between the parties, namely the General Cacique of the Emberá Wounaan Region and the managing partner B Terra Corp., established on March 15, 2022, it is considered that the Region is the owner of the land and therefore of the project, so that its design and structuring is based on the uses, traditions and customs of the indigenous people. More detailed information can be found in section 5 of the PDD.

## 5.9 Risk management.

*The audit team adequately verified the relevance of the Risk Tool assessed by the project developer, which aims to comprehensively assess the risk associated with the GHG mitigation initiative in accordance with the provisions of the Not net harm environmental and social safeguards (NNH) tools Version 1.0 of March 7, 2023 and Permanence and risk management version 1.0 of March 7, 2023.*

*Taking into account that environmental, financial and social risks may arise, possible measures to manage them were assessed and designed. The risks were categorized according to two aspects:*

- *According to the level of control that the regional authorities and their project advisors have over each potential or present risk*
- *Depending on the level of impact of the environmental or social risk of the activity*

*This set of mechanisms will be included in an Environmental, Social and Financial Risk Management System, as a subcomponent of the Forest Management System and Strategic Life Plan of the Emberá Wounaan Region. Section 13.1.5 of the Monitoring Report contains the risk assessment according to its control and impact from the analysis of the development team and mitigation strategies.*

*To prevent the risk of reversal, a contract was entered into on December 14, 2021, between B Terra Corp and CO<sub>2</sub>CERO SAS, with an initial term of 30 years, corresponding to the duration of the implementation of the initiative, with penalty clauses for non-compliance by the parties and a clause in case of any change in circumstances. occurs and substantially affects the project, where the Parties to the contract must cooperate and make their best efforts to allow the continuation of the same, in the same way, the commitment of the communities of the Emberá Wounaan Region represented by the General Congress and its Regional Congresses has been indicated under contractual figure, ratifying the period of execution of the initiative together with responsibilities, rights and corresponding benefit-sharing for a period of 30 years.*

*In addition, a discount is made directly by the Biocarbon Registry, which is kept in a reserve of 20% on the total of the quantified GHG emission reductions for each verified period, in order to compensate for the effects on the project limits due to the occurrence of risks. (BioCarbon Registry, 2021)*

## 5.10 Environmental aspects

*The audit team validated and verified the application of the guidelines defined in the No Net Environmental Harm and Socio-Environmental Safeguards tool of BioCarbon Registry version 1.0, evidencing the evaluation of the positive and negative effects on the environment and local communities or society in general.*

*In order to analyze the predictable effects on biodiversity and ecosystems within the project boundaries, an environmental assessment was carried out based on the categorization of the effects adopting the methodology developed by Conesa (2010). This methodology assigns an importance value to each effect through the use of value scales for the criteria established by it, which allows them to be classified into different ranges depending on their nature. The parameters of this methodology were adapted to fit the specific characteristics of the Emberá Wounaan REDD+ project.*

*In total, seven (7) criteria were analyzed for negative effects and five (5) for positive effects, due to the fact that the qualification for the recoverability and reversibility criteria is not made as indicated by the methodology of Conesa (2010). For all purposes, character, intensity, extension, persistence and timing were evaluated.*

*Finally, it is determined that for the Emberá Wounaan REDD+ project, there are five (5) positive effects, of which four (4) were classified with a level of high environmental importance and one (1) with a level of low environmental importance. In addition, eleven (11) negative effects, five (5) moderate, three (3) irrelevant, and three (3) critical. More detailed information can be found in section 8 of the PDD.*

### **5.11 Socioeconomic aspects**

*The audit team validated and verified the socio-economic assessment carried out by the project, identifying several effects that are relevant and important for the continuous development of the project in the short, medium and long term. Socio-economic effects and their level of importance were identified. For this result, five (5) criteria were taken into account for the qualification being: direct, scope, magnitude, moment, and persistence, 32 effects were obtained, being eighteen (18) with a level of importance Positive: High, three (3) with positive: medium, three (3) with moderate and eight (8) with critical, the latter are identified in the section on risk management and its possible strategies.*

*During the evaluation, the project identified effects with a significant and important relevance for the communities and for the territory, where it can be analyzed that the project generates well-being for the beneficiaries, improving their living conditions. However, there is a level of critical impact to take into consideration, as it can lead to a rollback in the project.*

*The Emberá Wounaan REDD+ project ensures that from the criteria of the Cancun safeguards, participation and collective action are guaranteed, such as respect for the rights of indigenous communities, allowing the strengthening of relationships based on trust, people with leadership for decision-making and actions in the face of the challenges of their own dynamics. and strengthen ties in each of its members to work for a common good, based on social inclusion, ancestral and ethnic knowledge and community participation. More detailed information can be found in section 9 of the PDD.*

## 6 Verification findings

### 6.1 Project and monitoring plan implementation

#### 6.1.1 Project activities implementation

The Emberá Wounaan REDD+ project presents REDD+ activities that are classified into four (4) strategic lines and nine (9) investment lines that translate into 21 activities, in turn, each activity is linked to goals and indicators. Below are the REDD+ activities according to the designed lines.

Table 22. Strategic line of governance and sense of belonging.

<b>Strategic line of governance and sense of belonging</b>	
1. <b>Governance and sense of belonging:</b> REDD+ Emberá Wounaan aims to create a governance support that guarantees equity and transparency during the execution of conservation activities, evidencing the importance of natural resources for communities and their inhabitants, at the same time, it is important that people increase their sense of belonging to the context of their territory and resources. preserving the defence and recognition of natural, cultural and social values. This strategic line focuses on governance and transparency, avoiding corruption and destruction of collective well-being.	
1.1 Government and administration	1.1.1. Guidance in the definition of governance structures and good living.
	1.1.2. Training in project management, finance, and resource administration.
1.2 Transparency and participation	1.2.1. Creation of spaces for consultation and decision-making by the authorities and members of the Emberá Wounaan community.
	1.2.1. Training in good leadership practices

Source: CO<sub>2</sub>CERO and B-Terra

Table 23. Strategic line of culture and society

<b>Strategic line of culture and society</b>	
2. <b>Culture and society:</b> This strategic line promotes social and territorial development through current and prospective plans, which will guide the use and management of natural and non-natural resources, for the social, economic and cultural support of the community. At the same time, these activities seek to involve development and planning tools within the community, improving well-being, participation and the management of sustainable goods and services.	
2.1 Planning and foresight	2.1.1. Development of community planning and development tools

<b>Strategic line of culture and society</b>	
	2.1.2. Design of strategies for the conservation of indigenous ancestral knowledge.
	2.1.3. Assessment of the state of provision and availability of basic services, sanitation, health and education.
2.2 Boundaries and territory	2.2.1. Identification of territorial boundaries.
	2.2.2. Strategies for the protection of territorial boundaries.

Source: CO<sub>2</sub>CERO and B-Terra

Table 24. Strategic line of sustainable economic development.

<b>Strategic line of sustainable economic development</b>	
3. <b>Sustainable economic development:</b> This strategy seeks to provide the necessary elements and tools to improve economic activities by adjusting existing production chains, which involve ancestral knowledge and respect the cultural value of the Emberá Wounaan. These activities include technical support, training, and verification of effectiveness in economic development, health, and food security within the community's daily activities, and finally, consolidates inclusive spaces with women and youth.	
3.1 Indigenous productive improvement	3.1.1. Technical support in sustainable family production models.
	3.1.2. Design of economic alternatives and sustainable production chains.
3.2 Strengthening productive capacities	3.2.1. Training in good production practices.
	3.2.2. Improvement of tools and work materials.
	3.2.3. Institutionalization of good practices for economic development and welfare.

Source: CO<sub>2</sub>CERO and B-Terra

Table 25. Strategic line of conservation and environment

<b>Strategic line of conservation and environment</b>	
4. <b>Conservation and environment:</b> This line is directly involved with the REDD+ project, being fundamental the recognition, protection and management of natural resources, where the forest is the most important source as it includes carbon reservoirs and resources used by communities and their customs. Forest conservation includes	

<b>Strategic line of conservation and environment</b>	
<i>Sustainable Forest Management (SFM), forest restoration and reforestation, favoring the scenario of REDD+ activities defined at the international level while strengthening the economic and cultural values of the communities.</i>	
4.1 Resource Management	4.1.1. Training in REDD+ and socio-environmental safeguards.
	4.1.2 Vegetation and biodiversity monitoring.
	4.1.3. Training in Sustainable Forest Management (SFM).
4.2 Enhancement of carbon reservoirs	4.2.1. Creation of the Emberá Wounaan forest nursery.
	4.2.2. Forest restoration.
	4.2.3 Reforestation.
4.3 Economic alternatives to the forest	4.3.1. Non-timber forest production.

Source: CO<sub>2</sub>CERO.

Through the implementation of the aforementioned activities, the project seeks to strengthen the socio-cultural, economic and natural capital by involving initiatives for the conservation, restoration and preservation of the natural forests present within the project limit. In addition, it guides the improvement of productive activities towards more sustainable and more efficient models, reduces the trend in deforestation and forest degradation, and improves territorial governance. For the current monitoring period, ICONTEC validated and verified that the project supports and evidences the fulfillment of some of the activities it formulated, within the framework of the contribution of the sustainable development goals of the Emberá Wounaan project, since the projection of the fulfillment of all the activities is within the framework of the useful life and credit period of the project. This can be seen in /4/4\_SDG-Tool-2023\_Emberá Wounaan\_V3.xlsx and /5/REDD+ Activities\_Emberá Wounaan\_V2.xlsx.

### 6.1.2 Monitoring plan implementation and monitoring report

Icontec validated and verified that the monitoring plan of the Emberá Wounaan project was executed in accordance with the requirements of the selected methodology, given that the data and information necessary to estimate the GHG emission reductions during the quantification period of the project, the data and complementary information to determine the baseline are specified and detailed. all leaks, the assessment related to the environmental and social effects of the activities of the GHG project, the established procedures for the management of emission reductions and quality control, the project also describes the

defined procedures for the periodic calculation of GHG emission reductions and leakage, monitoring roles and responsibilities are assigned and procedures related to the evaluation of SDG input are established.

To this end, the project included the collection of information in the field through forest inventories adapted according to the methodology of the forest inventory of Panama (See /851/ to /855/). It is important to clarify that the monitoring plan was developed following the guidelines of the BCR 0002 version 3.1 methodology and the "monitoring, reporting and verification version 1.0" tool. Regarding the collection of field information for the evaluation of the performance of project activities, field visits were carried out by the specialist teams, mainly the team of the managing partner, in which sufficient evidence is verified and compiled to ratify that the region has carried out actions to reduce deforestation and degradation. retroactively and to date. The project defined to be subjected to triannual verification processes and in case it is not possible to carry them out in the established time, it can be monitored for up to a maximum of 5 years.

In accordance with the above, good monitoring practices are validated and verified, suitable for the monitoring and control of GHG project activities, as well as procedures to ensure data quality in accordance with the ISO 14064-2 standard.

#### 6.1.2.1 Data and parameters

Icontec validated and verified that the Emberá Wounaan project presents the monitored and non-monitored data and parameters as follows:

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

Data / Parameter	Forest and non-forest area
Data unit	Hectares
Description	Forest area at the beginning of the project's credit period
Source of data used	Review of forest boundaries in the project area, vehicle tours and cover control points
Value(s)	436,551 ha
Indicate what the data are used for (Baseline/ Project/ Leakage emission calculations)	The parameter is used to set the baseline.
Justification of choice of data or description of measurement methods and procedures applied	Global Positioning System (GPS) and analysis of Landsat satellite imagery under the forest and non-forest classification model of Hansen et al, 2010 and Hansen et al, 2013. For more details see "AUD_VV_2022\04_SIG\Report Geoprocessing GIS REDD+ Embera Wounaan V3.docx".

Additional comments	NA
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Source: CO<sub>2</sub>CERO

6.1.2.1.2 Data and parameters monitored

Within the subchapter, the variables related to the process of validation and verification of the initiative are presented, taking into account that its execution horizon is 30 years. These are presented as general, i.e. parameters that evaluate the generality of the project, related to deforestation, those that measure the actions under this effect and degradation those corresponding to the partial effects on forest cover; All these parameters will be compiled in the audit folders according to the certifications that are given, thus obtaining the management of the information and conservation of the data.

Data / Parameter	Deforested and degraded area period 2018-2022
Data unit	Hectares
Description	Total area of the project according to the geographic information (GIS) of the formulation.
Measured /Calculated /Default:	Default value according to geographic analysis
Source of data	Review of forest boundaries in the project area, vehicle tours and cover control points
Value(s) of monitored parameter	See /146/y /158/ Annex 3
Indicate what the data are used for (Baseline/ Project/ Leakage emission calculations)	Monitor project boundaries.
Monitoring equipment (type, accuracy class, serial number, calibration frequency, date of last calibration, validity)	Global Positioning System (GPS)
Measuring/ Reading/ Recording frequency	At the beginning of the project socialization, during follow-up visits, during validation and each verification. Each project verification (triennial), maximum five-yearly.
Calculation method (if applicable)	ON
QA/QC procedures applied	See section 15.1.7.del Monitoring Report.

Source: CO<sub>2</sub>CERO and B-Terra

Data / Parameter	CSBm,f
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Data unit	Hectares
Description	Annual change in forest area in the leakage area
Measured /Calculated /Default:	Calculated according to the formula in the "Calculation method" section.
Source of data	Ware/146/Annexo 3
Value(s) of monitored parameter	7,097.56 ha
Indicate what the data are used for (Baseline/ Project/ Leakage emission calculations)	The data is used to monitor the project and perform quantification.
Monitoring equipment (type, accuracy class, serial number, calibration frequency, date of last calibration, validity)	Ware/152/Annexo 3
Measuring/ Reading/ Recording frequency	Each project verification (triennial), maximum five-yearly.
Calculation method (if applicable)	$CSB_{lb} = \left( \frac{1}{t_2 - t_1} \right) \times (A_1 - A_2)$
QA/QC procedures applied	See section 15.1.7 Monitoring Report.

Source: CO<sub>2</sub>CERO and B-Terra

Data / Parameter	CSB <sub>im,m</sub>
Data unit	Hectares
Description	Annual change in the area covered by forest in the project area
Measured /Calculated /Default:	Calculated according to the formula in the "Calculation method" section.
Source of data	Ware/146/Annexo 3
Value(s) of monitored parameter	727.88 ha
Indicate what the data are used for (Baseline/ Project/ Leakage emission calculations)	The data is used to monitor the project and perform quantification.
Monitoring equipment (type, accuracy class, serial number, calibration frequency, date of last calibration, validity)	Ware/152/Annexo 3

Measuring/ Reading/ Recording frequency	Each project verification (triennial), maximum five-yearly.
Calculation method (if applicable)	$CSB_{im,m} = \left( \frac{1}{t_2 - t_1} \right) \times (A_i - A_m)$
QA/QC procedures applied	See section 15.1.7 del Monitoring Report

Source: CO<sub>2</sub>CERO and B-Terra

Data / Parameter	E <sub>Aim,m</sub>
Data unit	tCO <sub>2e</sub>
Description	Annual emission from deforestation in the project area
Measured /Calculated /Default:	Calculated according to the formula in the "Calculation method" section.
Source of data	Ware/146/Y/152/Annexo 3
Value(s) of monitored parameter	421.506 tCO <sub>2e</sub>
Indicate what the data are used for (Baseline/ Project/ Leakage emission calculations)	Used for the quantification stage of the project
Monitoring equipment (type, accuracy class, serial number, calibration frequency, date of last calibration, validity)	Ware/152/Annexo 3
Measuring/ Reading/ Recording frequency	Each project verification (triennial), maximum five-yearly.
Calculation method (if applicable)	$E_{Aim,m} = CSB_{im,m} \times CT_{eq}$
QA/QC procedures applied	See section 15.1.7 del Monitoring Report.

Source: CO<sub>2</sub>CERO and B-Terra

Data / Parameter	E <sub>Afm</sub>
Data unit	tCO <sub>2e</sub>
Description	Annual emission from deforestation in the leakage area

<i>Measured /Calculated /Default:</i>	<i>Calculated according to the formula in the "Calculation method" section.</i>
<i>Source of data</i>	<i>Ware/146/Y/152/Annexo 3</i>
<i>Value(s) of monitored parameter</i>	<i>28.971,12 tCO<sub>2e</sub></i>
<i>Indicate what the data are used for (Baseline/ Project/ Leakage emission calculations)</i>	<i>Used for the quantification stage of the project</i>
<i>Monitoring equipment (type, accuracy class, serial number, calibration frequency, date of last calibration, validity)</i>	<i>Ware/152/Annexo 3</i>
<i>Measuring/ Reading/ Recording frequency</i>	<i>Each project verification (triennial), maximum five-yearly.</i>
<i>Calculation method (if applicable)</i>	<i><math>E_{Af_m} = (CSB_{f_m} \times CT_{eq}) - E_{Af}</math></i>
<i>QA/QC procedures applied</i>	<i>See section 15.1.7 del Monitoring Report.</i>

Source: CO<sub>2</sub>CERO and B-Terra

<i>Data / Parameter</i>	<i>DFPREDD+</i>
<i>Data unit</i>	<i>Hectares</i>
<i>Description</i>	<i>Annual primary degradation in the project area</i>
<i>Measured /Calculated /Default:</i>	<i>Calculated according to the formula in the "Calculation method" section.</i>
<i>Source of data</i>	<i>Ware/158/Annexo 3</i>
<i>Value(s) of monitored parameter</i>	<i>8,91 ha</i>
<i>Indicate what the data are used for (Baseline/ Project/ Leakage emission calculations)</i>	<i>Used for the monitoring and quantification stage of the project</i>
<i>Monitoring equipment (type, accuracy class, serial number, calibration frequency, date of last calibration, validity)</i>	<i>Ware/158/Annexo 3</i>

Measuring/ Reading/ Recording frequency	Each project verification (triennial), maximum five-yearly.
Calculation method (if applicable)	$DFP_{REDD+proy,año} = \left(\frac{1}{t_2 - t_1}\right) \times (A_{núcleo} - A_{núcleo-parche})$
QA/QC procedures applied	See section 15.1.7 del Monitoring Report.

Source: CO2CERO and B-Terra

Data / Parameter	DFSREDD+
Data unit	Hectares
Description	Annual secondary degradation in the project area
Measured /Calculated /Default:	Calculated according to the formula in the "Calculation method" section.
Source of data	Ware/158/Annexo 3
Value(s) of monitored parameter	160.57 ha
Indicate what the data are used for (Baseline/ Project/ Leakage emission calculations)	Used for the monitoring and quantification stage of the project
Monitoring equipment (type, accuracy class, serial number, calibration frequency, date of last calibration, validity)	Ware/158/Annexo 3
Measuring/ Reading/ Recording frequency	Each project verification (triennial), maximum five-yearly.
Calculation method (if applicable)	$DFS_{REDD+proy,año} = \left(\frac{1}{t_2 - t_1}\right) \times (A_{perforado} - A_{perforado-parche})$
QA/QC procedures applied	See section 15.1.7. del Monitoring Report.

Source: CO2CERO and B-Terra

Data / Parameter	DFPREDD+
Data unit	Hectares
Description	Annual primary degradation in the leak area
Measured /Calculated /Default:	Calculated according to the formula in the "Calculation method" section.
Source of data	Ware/158/Annexo 3

Value(s) of monitored parameter	12.77 ha
Indicate what the data are used for (Baseline/ Project/ Leakage emission calculations)	Used for the monitoring and quantification stage of the project
Monitoring equipment (type, accuracy class, serial number, calibration frequency, date of last calibration, validity)	Ware/158/Annexo 3
Measuring/ Reading/ Recording frequency	Each project verification (triennial), maximum five-yearly.
Calculation method (if applicable)	$DFP_{f,año} = \left(\frac{1}{t_2 - t_1}\right) \times (A_{núcleo,f} - A_{núcleo-parche,f})$
QA/QC procedures applied	See section 15.1.7 del Monitoring Report.

Source: CO2CERO and B-Terra

Data / Parameter	DFSREDD+
Data unit	Hectares
Description	Annual secondary degradation in the leak area
Measured /Calculated /Default:	Calculated according to the formula in the "Calculation method" section.
Source of data	Ware/158/Annexo 3"
Value(s) of monitored parameter	110.91 ha
Indicate what the data are used for (Baseline/ Project/ Leakage emission calculations)	Used for the monitoring and quantification stage of the project
Monitoring equipment (type, accuracy class, serial number, calibration frequency, date of last calibration, validity)	Ware/158/Annexo 3
Measuring/ Reading/ Recording frequency	Each project verification (triennial), maximum five-yearly.
Calculation method (if applicable)	$DFS_{f,año} = \left(\frac{1}{t_2 - t_1}\right) \times (A_{perforado,f} - A_{perforado-parche,f})$
QA/QC procedures applied	See section 15.1.7 del Monitoring Report.

Source: CO2CERO and B-Terra

Data / Parameter	EAREDD+
Data unit	tCO <sub>2e</sub>
Description	Annual degradation emission in the project area (monitoring period)
Measured /Calculated /Default:	Calculated according to the formula in the "Calculation method" section.
Source of data	Ware/158/Annexo 3
Value(s) of monitored parameter	53.872,65 tCO <sub>2e</sub>
Indicate what the data are used for (Baseline/ Project/ Leakage emission calculations)	Used for the monitoring and quantification stage of the project
Monitoring equipment (type, accuracy class, serial number, calibration frequency, date of last calibration, validity)	Ware/158/Annexo 3
Measuring/ Reading/ Recording frequency	Each project verification (triennial), maximum five-yearly.
Calculation method (if applicable)	$EA_{REDD+proy,año} = (DFP_{REDD+proy,año} \times DTBCO_{2eq,1}) + (DFS_{REDD+proy,año} \times DTBCO_{2eq,2})$
QA/QC procedures applied	See section 15.1.7. del Monitoring Report.

Source: CO<sub>2</sub>CERO and B-Terra

Data / Parameter	EAF
Data unit	tCO <sub>2e</sub>
Description	Annual emission from degradation in the leak area (monitoring period)
Measured /Calculated /Default:	Calculated according to the formula in the "Calculation method" section.
Source of data	Ware/158/Annexo 3
Value(s) of monitored parameter	36.471,47 tCO <sub>2e</sub>
Indicate what the data are used for (Baseline/ Project/ Leakage emission calculations)	Used for the quantification stage of the project
Monitoring equipment (type, accuracy class, serial number, calibration)	Ware/158/Annexo 3

frequency, date of last calibration, validity)	
Measuring/ Reading/ Recording frequency	Each project verification (triennial), maximum five-yearly.
Calculation method (if applicable)	$EA_{f,año} = (DFP_{f,año} \times DTBCO_{2eq,1}) + (DFS_{f,año} \times DTBCO_{2eq,2})$
QA/QC procedures applied	See section 15.1.7. del Monitoring Report.

Source: CO<sub>2</sub>CERO and B-Terra

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

*Icontec validated and verified that the project carried out an environmental assessment using the effects categorization methodology developed by Conesa (2010). This methodology assigns a level of relevance to each effect by applying value scales to the criteria established by it, thus allowing classification into different levels according to their nature. The parameters of this methodology were adjusted to adapt to the specific characteristics of the Emberá Wounaan REDD+ project, with the aim of examining the foreseeable consequences on biodiversity and ecological systems within the project boundaries.*

*Regarding the social factor, following the guidelines defined in the No Net Environmental Harm and Socio-Environmental Safeguards tool of Biocarbon Registry version 1.0. The Emberá REDD+ project determined some social and economic categories, which allowed an analysis of the main effects that can originate from REDD activities, seven (7) categories were identified, and thirty-two (32) socioeconomic effects, which over time favors and strengthens community and territorial dynamics, generating well-being to the population.*

*It is worth mentioning that the categories and effects were established in accordance with theoretical references from organizations such as the UN, UNICEF, FAO, UNDP, among others, being important contents for the development of ethnic populations. In this way, each category and the importance for the project from the social and economic component are described in a general way and how these can impact the environment.*

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

*Icontec validated and verified that the information surveys in the field were applied through forest inventories adapted according to the methodology of the forest inventory of Panama, it is possible to identify the methodology applied for the collection of information, the log that describes the particularities perceived in the field and the database with the results obtained once it was implemented. Additionally, the results obtained in the carbon analysis for soil and litter samples captured within the same methodological scheme described are attached. It is important to clarify that the monitoring plan was developed following the*

guidelines of the BCR 0002 version 3.1 methodology and the "monitoring, reporting and verification version 1.0" tool.

*Regarding the collection of field information for the evaluation of the performance of project activities, field visits were carried out by the specialist teams, mainly the team of the managing partner, in which sufficient evidence is verified and compiled to ratify that the region has carried out actions to reduce deforestation and degradation. retroactively and to date (See " /5/ and /7/ to /133/Annex 3). The project will be subjected to triennial verification processes, in case it is not possible to carry them out in the established time, it can be monitored for up to a maximum of 5 years.*

**6.1.2.4 Description of the methods defined for the periodic calculation of GHG reductions or removals, and leakage**

*Estimates of reduced GHG emissions generated within the project boundary of the Emberá Wounaan Region are presented in /143/of Annex 3, the document presents the results for Ex Ante estimates of activities to reduce deforestation and forest degradation; In the same way, the analysis is discriminated by activity, having an estimation scenario for deforestation and forest degradation, with its corresponding Ex ante and Ex Post scenarios. Likewise, the monitoring of the areas that presented deforestation and degradation during the reference period (2008 – 2018) was carried out, according to the delimitation of the leakage belt according to the area of the Emberá Wounaan REDD+ project. Subsequently, the emissions avoided in the Ex Ante scenario for deforestation (E<sub>fdefM</sub>) and degradation (E<sub>fdegM</sub>) were calculated, taking into account the rate of deforestation and degradation respectively identified in the baseline scenario during the reference period and the forest cover of the project start year (2018), assuming a linear trend over the 30 years of the project's duration.*

*In accordance with the above, the project will use the guidelines of the BCR 0002 version 3.1 methodology for the calculation of GHG emission reductions and leaks in each GHG quantification period.*

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

*Icontec validated and verified that in accordance with the organizational structure of the Emberá Wounaan REDD+ project, the Emberá Wounaan Region, proponent and owner of the project, will be responsible throughout the project for ensuring the conservation and rational use of renewable resources, promoting and executing projects in integral development, receiving and distributing their resources, collaborating with the maintenance of public order and preserving their cultural tradition, allowing its associates, social manager and technician, B Terra Corp., Fundación Panamá Canal de Vida and CO<sub>2</sub>CERO S.A.S., respectively, to fulfill their responsibilities. In this case, the social managing partner establishes the direct links, communication channels and community participation mechanisms necessary for the consolidation of the project, in the same way, it guarantees the flow of oral and written information through the different actors involved, always obeying the due process of free, prior and informed consent. The technical associate is*

responsible for the design and structuring of the project document, the quantification of reduced GHG emissions and their certification, through procedures issued by certification programs, conformity assessment bodies, and market dynamics.

#### 6.1.2.6 Procedures related with the assessment of the project contribution with the Sustainable Development Goals (SDGs)

The Emberá Wounaan project reports the contribution to six (6) SDGs through the fulfillment of its indicators, in accordance with the provisions of the Tool Sustainable development goals (SDG) Version 1.0 of BCR and aligned with the National Strategic Plan with State Vision "Panama 2030" developed by the Council of the National Concertation for Development in conjunction with the United Nations Development Program (UNDP). It is important to clarify that some of them are applied with restriction in their manifestation, given the scale at which they are proposed by the tool (International) and their relationship with the scale at which the project is applied (Regional). The SDGs to which the implementation and development of the project contributes are:

- 2. Zero hunger.
- 4. Quality education.
- 5. Gender equality.
- 6. Clean water and sanitation.
- 13. Climate action.
- 15. Life on Land

In accordance with the above, Icontec validated and verified that the project owner uses the Tool for the determination of contributions to the fulfillment of the Sustainable Development Goals of GHG projects, based on the definition of relevant indicators applicable to the project activities proposed by the project owner.

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

Not applicable, the Project does not meet the requirements for the special categories related to co-benefits.

## 6.2 Quantification of GHG emission reductions and removals

The Emberá Wounaan REDD+ project quantifies the reduced GHG emissions within the project boundaries of the Emberá Wounaan Region, from the project start date corresponding to April 20, 2018 to December 31, 2022, equivalent to 4 years, 8 months and 11 days.

The reduction of emissions generated by the project in the monitoring period was quantified annually during the years of implementation of the project to date. It should be noted that the reserve value of the total quantified GHG emission reductions for the period corresponds

to 20%, in accordance with the provisions of the Permanence and risk management tool. Version 1.0 as of March 7, 2023.

#### **6.2.1 Methodology deviations (if applicable)**

The project does not present methodological deviations with respect to the Methodological Document of the AFOLU sector for the quantification of GHG Emission Reductions of REDD+ BCRO02 Projects. Version 3.1 as of September 15, 2022.

#### **6.2.2 Baseline or reference scenario**

The quantification of reduced GHG emissions from deforestation and forest degradation for the Emberá Wounaan REDD+ Project is based on the correspondence of the forest cover identified within the project boundaries with the variables and parameters required in the calculation methods. In the same way, the project responds to the biophysical and dynamic conditions of deforestation and forest degradation, which are characterized by their historical trend in the decade prior to the start date of the project, based on patterns, agents, factors and underlying causes caused by these phenomena within the territory.

##### **6.2.2.1 Deforestation**

Below are the activity data determined for the deforestation identified at the project boundary and complementary areas. The data on the change in the area covered by forest (CSB) obtained for this quantification come from the approximation made through the historical average, for which the analysis of the change in cover between the start date of the project and ten years before it was carried out, obtaining the gross deforestation of the area; This is defined under the premise that on the first date, the area had forest cover and by the second period, it is already devoid of it.

In order to reduce the effects of unreported areas, Landsat imagery from reliable platforms is used to ensure that the source is always the same and provide credible tracking of forest changes over time. The historical period used in this project is 2008 – 2018, with which the stocks of eligible and suitable areas for the analysis were guaranteed.

For the estimation of the annual change in the area covered by forest in the reference region, the data of the end year and the beginning of the reference period are used, and the forest areas identified in each of these periods, obtaining the value that represents the projected forest loss in the baseline scenario. From the Emission Factor obtained for the project, baseline emissions were calculated, thus obtaining a total of 95,993,268 tCO<sub>2e</sub> for all years within the project area. The above is detailed in section 5.5.4.1. of this report.

##### **6.2.2.2 Degradation**

The activity data determined for the forest degradation identified at the project boundary and complementary areas, as well as the forest fragmentation analysis, pertaining to primary and secondary degradation carried out from processing using the Landscap Fragmentation Tool available for ArcGIS® software, which determines the extent in hectares

corresponding to each class of fragmentation and then identifies the rate of change or transition that occurs between them according to the type of degradation. Likewise, it is specified that, for primary degradation, the start and end years of the reference period are identified, considering the area defined for the reference region in the core class in the start year and its transition in the end year of the reference period, and for secondary degradation, the area in the reference region in the drilled class in the start year and its transition are taken into account in the final year of the reference period.

According to the analysis carried out, it is expected that, due to the development of the project, there will be a 98% decrease in primary degradation and a 56% decrease in secondary degradation. For the annual historical degradation in the leakage area in the baseline scenario, the primary degradation was taken into account, calculated with the values obtained in the core class leakage area in the start year and the transition area in the end year of the period. On the other hand, for the estimation of the annual secondary degradation, the values of the leakage area in the drilled class in the beginning year and its transition in the final year of the period were used.

The percentage increase in emissions in the area of leaks generated by the project's commitment in the ExAnte scenario is consistent with 10%; suggested by the BCR 0002 version 3.1 methodology, however, in the primary degradation of the Mature Mixed Broadleaf Forest stratum, this parameter corresponds to the percentage of decrease in the degraded annual area evidenced by the analysis carried out between 2018 and 2022 (monitoring period), with respect to the degraded annual area of the baseline period (2008-2018).

From the Emission Factor obtained for the project, the baseline was calculated, thus obtaining a total emissions of 4,011,837 tCO<sub>2</sub>e for all years within the project area. The above is detailed in section 5.5.4.1. of this report.

### 6.2.3 Mitigation results

#### 6.2.3.1 GHG emissions reduction/removal in the baseline scenario

Icontec validated and verified the mitigation results based on the calculation of the emissions of the project's activities in the exante scenario for degradation and deforestation, i.e., those that would occur once the project is implemented over a period of 30 years, involving activities to reduce deforestation and forest degradation, as shown below.

##### 6.2.3.1.1 Deforestation

For the estimation of the reduction of Ex-Ante emissions generated by deforestation, the project made a projection of the decrease due to the activities given by the project, according to the determination of the deforested area from 2018 to 2022 and the historical period (2008-2018), both for the project area and for the Potential Leakage Area as follows:

- The percentage of projection of the decrease in deforestation due to the implementation of REDD+ activities was made from the comparison between the historical deforestation rate of the project using the Puyravaud formula and the

deforestation rate of the initial monitoring period (2018-2022). The subtraction and conversion to percentage of each of the rates allows us to show the percentage effectiveness of the implementation of the project activities.

- On the other hand, for the projection of leaks in the project area, the value suggested by the BCR 0002 version 3.1 methodology (10%) is used.

#### 6.2.3.1.2 Degradation

For the estimation of the reduction of Ex-Ante emissions due to degradation, a projection of the decrease for the activities given by the project was made, according to the determination of the transition area for each type of degradation from 2018 to 2022, both for the project area and for the Potential Leakage Area.

The projected percentage of the decrease in degradation due to the implementation of REDD+ activities in the eligible area generated by the project's commitment in the ExAnte scenario assessed by the percentage decrease in the annual degraded area evidenced by the analysis carried out between 2018 and 2022 (monitoring period), with respect to the annual degraded area of the baseline period (2008-2018), This allowed to evidence the decrease of the degraded area with what the project takes, with respect to what was generated in the baseline period, for which it must be taken into account that being emissions this result must be the subtraction to a value of 100% since it is Percentage of increase in emissions, not to diminish these.

Table 26. Fragmentation Analysis Degradation Data for the Ex Ante Scenario

Type of area	Period 2018 to 2022			Area in annual degradation (ha)	
	Type of degradation	Area (ha) of mature mixed broadleaf forest	Area (ha) of secondary mixed broadleaf forest	Area (ha) of mature mixed broadleaf forest	Area (ha) of secondary mixed broadleaf forest
Project Area	Primary	2,24	6,67	0,45	1,33
	Secondary	35,06	125,51	7,01	25,10
Potential Leakage Area	Primary	2,10	10,66	0,42	2,13
	Secondary	7,35	103,56	1,47	20,71

Source: CO2CERO S.A.S

In this way, the reduction of ex-ante emissions of the project due to degradation activities was obtained, where the net emissions generated by the project estimated by the implementation of the project are taken into account.

#### 6.2.3.1.3 Reductions (avoidance, displacement or destruction) of net GHG emissions

Taking into account the reservoirs selected in the project, a total of 65,475,497 tCO<sub>2</sub>e was projected over the 30 years within the project area with an average annual emissions of 2,112,113 tCO<sub>2</sub>e. The relevant calculations were assessed from document /143/ submitted by the project owner.

Table 27. Summary of ex-ante issuances in the project scenario

Year	GHG emission reductions in the baseline scenario (tCO <sub>2e</sub> )	GHG emission reductions in the project scenario (tCO <sub>2e</sub> )	GHG emissions attributable to leakages (tCO <sub>2e</sub> )	Estimated Net GHG Reduction (tCO <sub>2e</sub> )
2018	2.289.474	213.572	162.637	1.530.612
2019	3.264.289	304.507	231.885	2.182.317
2020	3.264.289	304.507	231.885	2.182.317
2021	3.264.289	304.507	231.885	2.182.317
2022	3.264.289	304.507	231.885	2.182.317
2023	3.264.289	304.507	231.885	2.182.317
2024	3.264.289	304.507	231.885	2.182.317
2025	3.264.289	304.507	231.885	2.182.317
2026	3.264.289	304.507	231.885	2.182.317
2027	3.264.289	304.507	231.885	2.182.317
2028	3.264.289	304.507	231.885	2.182.317
2029	3.264.289	304.507	231.885	2.182.317
2030	3.264.289	304.507	231.885	2.182.317
2031	3.264.289	304.507	231.885	2.182.317
2032	3.264.289	304.507	231.885	2.182.317
2033	3.264.289	304.507	231.885	2.182.317
2034	3.264.289	304.507	231.885	2.182.317
2035	3.264.289	304.507	231.885	2.182.317
2036	3.264.289	304.507	231.885	2.182.317
2037	3.264.289	304.507	231.885	2.182.317
2038	3.264.289	304.507	231.885	2.182.317
2039	3.264.289	304.507	231.885	2.182.317
2040	3.264.289	304.507	231.885	2.182.317
2041	3.264.289	304.507	231.885	2.182.317
2042	3.264.289	304.507	231.885	2.182.317
2043	3.264.289	304.507	231.885	2.182.317
2045	3.264.289	304.507	231.885	2.182.317
2046	3.264.289	304.507	231.885	2.182.317
2047	3.264.289	304.507	231.885	2.182.317
2048	983.758	91.769	69.883	657.685
<b>Total</b>	<b>97.937.619</b>	<b>9.136.054</b>	<b>6.957.194</b>	<b>65.475.497</b>

Source: CO<sub>2</sub>CERO S.A.S.

### 6.2.3.2 GHG emissions reduction/removal in the project scenario

Icontec validated and verified that the project quantified the reduced GHG emissions within the project boundaries of the Emberá Wounaan Region, from the project start date corresponding to April 20, 2018 to December 31, 2022, equivalent to 4 years, 8 months and 11 days, in accordance with the BCR 0002 version 3.1 methodology of the BioCarbon Registry, as shown below:

### 6.2.3.2.1 Deforestation

From the data monitored year by year and the quantification of forest changes in the project area, the loss of forest cover is evidenced, and the reduction of deforestation compared to the data reported for baseline. The monitoring of the project area in the verification period is summarized below.

Table 28. Monitoring of forest areas at the project boundaries

Year	Mature mixed broadleaf forest (ha)	Secondary mixed broadleaf forest (ha)	Total (ha)
2018	394.559,85	30.005,17	424.565,02
2019	394.291,47	28.914,01	423.205,48
2020	394.031,07	28.523,84	422.554,91
2021	393.735,82	28.306,88	422.042,70
2022	393.568,06	28.085,44	421.653,49

Source: CO<sub>2</sub>CERO S.A.S.

For the estimation of the reduction of Ex-Post emissions due to deforestation, the determination of the annual decrease for the given activities of the project was carried out, with annual periods that include the years of the initiative, evaluated for both the project area and the Leakage Area. The reduction due to emissions in the Leakage Area occurred when the deforested area was greater than the scenario without the project. In this way, the reduction of ex-post emissions of the project due to deforestation was obtained, taking into account the gross annual emissions generated by the project due to the implementation of the project. During the monitoring period evaluated (5 years), a total of 10,333,250 tCO<sub>2</sub>e was reduced within the project area.

Table 29. Reduction of net emissions from deforestation in the project area

Year	Ealb(tCO <sub>2</sub> e)	Eim,m(tCO <sub>2</sub> e)	EAF (tCO <sub>2</sub> e)	Total ERs (tCO <sub>2</sub> e)	Buffer 20%	RE Net (tCO <sub>2</sub> e)
2018	2.187.113	287.254	155.591	1.880.225	376.045	1.504.180
2019	3.130.574	411.168	222.708	2.691.303	538.261	2.153.042
2020	3.130.574	411.168	222.708	2.691.303	538.261	2.153.042
2021	3.130.574	411.168	222.708	2.691.303	538.261	2.153.042
2022	3.130.574	411.168	222.708	2.691.303	538.261	2.153.042
<b>TOTAL</b>	<b>14.709.409</b>	<b>1.931.926</b>	<b>1.046.423</b>	<b>12.645.437</b>	<b>2.529.089</b>	<b>10.116.348</b>

Source: CO<sub>2</sub>CERO S.A.S.

Where:

- Ealb: CO<sub>2</sub>e emissions from deforestation for the baseline scenario.
- Eim,m: CO<sub>2</sub>e emissions from deforestation in the project scenario.
- EAF: CO<sub>2</sub>e emissions from deforestation in the area of leakage.
- RE Totals: Reduction of total CO<sub>2</sub>e emissions from deforestation in the monitoring period.
- Buffer: Reserve for the risk of non-permanence during the monitored period.

- *RE Totals: Reduction of net CO<sub>2</sub>e emissions from deforestation in the monitoring period.*

#### 6.2.3.2.2 Degradation

For the estimation of the reduction of Ex-Post emissions due to degradation, the determination of the annual decrease for the given activities of the project was carried out, according to the determination of the transition area for each type of degradation, with annual periods that include the years of the initiative, evaluated for both the project area and the Potential Leakage Area. The reduction due to emissions given in the Potential Leakage Area occurred when the degraded area was greater than that given without the project, understanding that, if there is a real positive increase since the beginning of the initiative, for those that were of lower value, no subtraction was made (See Table 30 and Figure 7.).

Table 30. Fragmentation analysis degradation data for the ex-post scenario

<b>Period</b>	<b>Type of area</b>	<b>Type of degradation</b>	<b>Area (ha) of Mature Mixed Broadleaf Forest</b>	<b>Area (ha) of Secondary Mixed Broadleaf Forest</b>
2017-2018	Project Area	Primary	0,18	0,18
		Secondary	5,32	19,68
	Potential Leakage Area	Primary	0,14	1,84
		Secondary	1,97	15,42
2018-2019	Project Area	Primary	1,37	4,97
		Secondary	16,75	56,80
	Potential Leakage Area	Primary	0,74	6,73
		Secondary	0,69	33,06
2019-2020	Project Area	Primary	0,27	0,82
		Secondary	2,40	14,53
	Potential Leakage Area	Primary	0,35	0,78
		Secondary	0,62	22,81
2020-2021	Project Area	Primary	0,31	0,33
		Secondary	2,58	5,78
	Potential Leakage Area	Primary	0,53	0,83
		Secondary	1,26	18,46
2021-2022	Project Area	Primary	0,10	0,37
		Secondary	8,02	28,72
	Potential Leakage Area	Primary	0,34	0,47
		Secondary	2,81	13,81

Source: CO<sub>2</sub>CERO S.A.S.

In this way, the reduction of ex-post emissions of the project due to degradation was obtained, taking into account the annual net emissions generated by the project due to the implementation of the project. During the monitoring period evaluated (5 years), a total of 437,869 tCO<sub>2</sub>e was reduced within the project area.

Table 31. Net reduction of degradation emissions in the project area

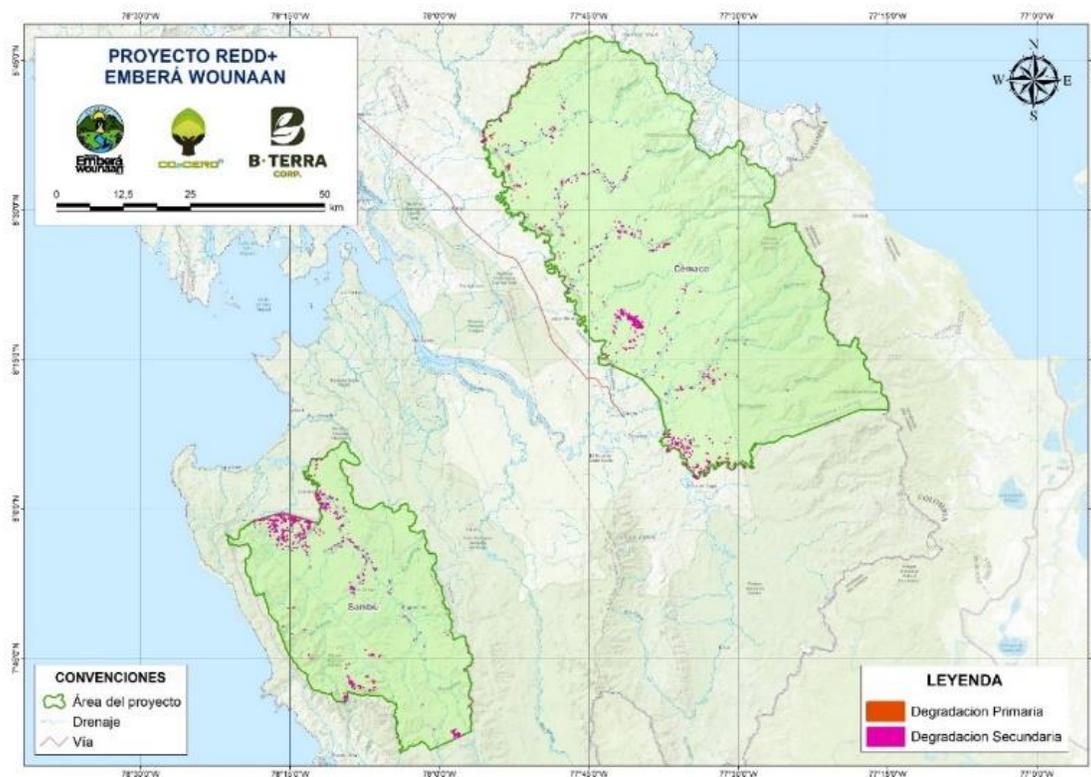
Year	tCO <sub>2e</sub>										
	EAlbdeg	Eim,mdeg		EAfdeg		RE Totales deg		Buffer		RE Net deg	
	Annual	Annual	Now	Annual	Now	Annual	Now	Annual	Now	Annual	Now
2018	65.520	5.573	5.573	415	415	59.533	59.533	11.907	11.907	47.626	47.626
2019	133.716	25.652	31.225	29	444	108.034	167.567	21.607	33.513	86.427	134.053
2020	133.716	5.503	36.728	0	444	128.213	295.779	25.643	59.156	102.570	236.623
2021	133.716	3.046	39.774	212	657	130.458	426.237	26.092	85.247	104.366	340.989
2022	133.716	11.695	51.469	920	1.576	121.101	547.338	24.220	109.468	96.880	437.869
<b>TOTAL</b>	<b>600.383</b>	<b>51.469</b>		<b>1.576</b>		<b>547.338</b>		<b>109.468</b>		<b>437.869</b>	

Source: CO<sub>2</sub>CERO S.A.S., 2023.

Where:

- *EAlbdeg*: CO<sub>2e</sub> emissions from degradation for the baseline scenario.
- *Eim,mdeg*: CO<sub>2e</sub> emissions due to degradation in the project scenario.
- *EAfdeg*: CO<sub>2e</sub> emissions from degradation in the area of leaks.
- *RE Total degs*: Reduction of total CO<sub>2e</sub> emissions due to degradation in the monitoring period.
- *Buffer*: Reserve for the risk of non-permanence during the monitored period.
- *Net SDRs*: Reduction of net CO<sub>2e</sub> emissions due to degradation over the monitoring period.

Figure 8. Degradation map for the monitoring period in the project area



Source: CO<sub>2</sub>CERO S.A.S., 2023.

#### 6.2.4 Total GHG emission reductions

Taking into account the activities selected in the project (deforestation and degradation), a total of 13,192,775 tCO<sub>2e</sub> is obtained for the project for the initial verification period (5 years) within the project area, which with the 20% reserve discount, corresponds to 10,554,217 tCO<sub>2e</sub>.

Table 32. Net reductions in the project area

Year	tCO <sub>2e</sub>											
	Ealb		Eim,m		Eaf		RE Totals		Buffer		Net RE	
	Annual	Annual	Now	Annual	Now	Annual	Now	Annual	Now	Annual	Now	
2018	2.252.634	292.827	292.827	20.049	20.049	1.939.758	1.939.758	387.952	387.952	1.551.806	1.551.806	
2019	3.264.290	436.820	729.648	28.132	48.181	2.799.337	4.739.095	559.868	947.819	2.239.469	3.791.275	
2020	3.264.290	416.671	1.146.319	28.103	76.284	2.819.516	7.558.610	563.904	1.511.723	2.255.612	6.046.887	
2021	3.264.290	414.214	1.560.532	28.315	104.599	2.821.761	10.380.371	564.353	2.076.075	2.257.408	8.304.295	
2022	3.264.290	422.863	1.983.395	29.023	133.622	2.812.404	13.192.775	562.481	2.638.557	2.249.922	10.554.217	
<b>TOTAL</b>	<b>15.309.793</b>	<b>1.983.395</b>		<b>133.622</b>		<b>13.192.775</b>		<b>2.638.557</b>		<b>10.554.217</b>		

Source: CO<sub>2</sub>CERO S.A.S.

Where:

- *Ealb*: CO<sub>2</sub>e emissions from deforestation and degradation for the baseline scenario.
- *Eim,m*: CO<sub>2</sub>e emissions from deforestation and degradation in the project area.
- *EAlf*: CO<sub>2</sub>e emissions from deforestation and degradation in the area of leakage.
- *RE Totals*: Reduction of total CO<sub>2</sub>e emissions from deforestation and degradation in the monitoring period.
- *Buffer*: Reserve for non-permanence risk for the scenario of emission reductions from deforestation and ex post degradation.
- *Net RE*: Reduction of net CO<sub>2</sub>e emissions from deforestation and degradation in the monitoring period.

### 6.3 Environmental and social effects of the project activities and no net harm

The audit team validated and verified the application of the guidelines defined in the No Net Environmental Harm and Socio-Environmental Safeguards tool of Biocarbon Registry version 1.0, evidencing the evaluation of the positive and negative effects on the environment and local communities or society in general.

#### 6.3.1 Environmental Effects

Section 5.10 of this report explains the analysis carried out by the project based on the environmental assessment with categorization of the effects adopting the methodology developed by Conesa (2010). Below are the categorized effects and the ratings and levels of importance assigned by the project.

Table 33. Rating and level of environmental significance of the effects identified in the environmental assessment.

Nº	Effect	Qualification	Level of Environmental Importance
1	Increasing Forest Governance	11	Positive: Low
2	Conservation of forest mass	27	Positive: High
3	Offer of habitats for fauna	33	Positive: High
4	Decreasing pressure on natural ecosystems	29	Positive: High
5	Conservation of biological corridors	27	Positive: High
6	Wildfires	-29	Negative: Moderate
7	Flood or Hurricane Emergencies	-29	Negative: Moderate
8	Effects on species (terrestrial or aquatic) that are vulnerable or in danger of extinction according to the IUCN in the area of the Region	-27	Negative: Moderate
9	Contamination of soils and water sources with anthropogenic wastes	-27	Negative: Moderate
10	Increase in the construction of unsustainable housing and the existence	-23	Negative: Moderate

N°	Effect	Qualification	Level of Environmental Importance
	<i>of traditional housing in precarious conditions</i>		
11	<i>Scarce knowledge of the subject in relation to sustainable forest management within the Region</i>	-15	<i>Negative: Irrelevant</i>
12	<i>Propensity for carbon markets-related scams</i>	-13	<i>Negative: Irrelevant</i>
13	<i>Insufficient access roads to shift forest and agricultural production to consumers</i>	-17	<i>Negative: Irrelevant</i>
14	<i>Improper land use</i>	-36	<i>Negative: Critical</i>
15	<i>Pressure from private logging companies on forest resources</i>	-37	<i>Negative: Critical</i>
16	<i>Illegal logging</i>	-37	<i>Negative: Critical</i>

Source: CO<sub>2</sub>CERO S.A.S.

The final values were obtained from the evaluation of the character, intensity, extent, persistence and timing of each effect. Thus, seven (7) criteria for negative effects and five (5) for positive effects were analyzed. It is important to clarify that for the recoverability and reversibility criteria, the qualification is not carried out as indicated by the methodology of Conesa (2010). The positive effects identified are associated with the very nature of the REDD+ GHG mitigation project concept. However, the negative effects can be mitigated by implementing and complying with the strategies identified by the project in section 13 of the Monitoring Report and section 9 of the DDA.

### 6.3.2 Social Effects

Section 5.11 of this report explains the analysis carried out by the project from the socio-economic assessment, identifying several effects that are relevant and important for the continued development of the project in the short, medium and long term. Below are the categorized effects and the ratings and levels of importance assigned by the project.

Table 34. Rating and level of socio-economic significance of the effects identified in the evaluation.

N°	Units of Analysis- Socio-Economic Effects	Qualification	Level of socio-economic importance
1	<i>Hiring local labor</i>	21	<i>Positive: High</i>
2	<i>Access to financial resources</i>	23	<i>Positive: High</i>
3	<i>Development of agricultural production projects</i>	23	<i>Positive: High</i>
4	<i>Development of ethnic productive projects</i>	23	<i>Positive: High</i>
5	<i>Territorial economic growth</i>	23	<i>Positive: High</i>

Nº	Units of Analysis- Socio-Economic Effects	Qualification	Level of socio-economic importance
6	Devaluation of the carbon market	-19	Critical
7	Misuse of economic resources	-21	Critical
8	Abandonment of entrepreneurship	-19	Critical
9	Community dismantling	-17	Moderate
10	Strengthening good governance	-19	Critical
11	Community Engagement	19	Positive: High
12	Strengthening land tenure	17	Positive: Medium
13	Road Improvement	23	Positive: High
14	Recognition of territorial boundaries	19	Positive: High
15	Incursion by outlaw groups or drug traffickers	-21	Critical
16	Strengthening the security of territorial boundaries	23	Positive: High
17	Participation of Children, Youth, Older Adults	15	Positive: Medium
18	Gender participation	19	Positive: High
19	Non-participation of children, youth, women and the elderly	-13	Moderate
20	Strengthening community relations	19	Positive: High
21	Health Strengthening	23	Positive: High
22	Strengthening Education	23	Positive: High
23	Food safety	23	Positive: High
24	Home Improvement	21	Positive: High
25	Improvement of basic services	23	Positive: High
26	Strengthening the well-being of families	21	Positive: High
27	Solid Waste Management	15	Positive: Medium
28	Exposure to future pandemics	-17	Moderate
29	Rescue of cultural activities	19	Positive: High
30	Loss of cultural identity	-19	Critical
31	Disrespect for dignity and cultural diversity	-19	Critical
32	Self-Rejection of Indigenous Identity and Culture	-19	Critical

Source: CO<sub>2</sub>CERO S.A.S

To obtain the result, five (5) criteria were taken into account for the qualification, being: direct, scope, magnitude, moment, and persistence, From the above, twenty-one (21) were obtained with a Positive level of importance and eleven (11) with a negative level. In this way, the project is important for the communities and for the territory, where it can be analyzed that the project generates well-being for the beneficiaries, improving their living conditions. However, there is a level of negative impact to be taken into consideration, in which case the project mentions some strategies identified in section 13 of the Monitoring Report and 10 of the PDD.

*The Emberá Wounaan REDD+ project ensures that from the criteria of the Cancun safeguards, participation and collective action are guaranteed, such as respect for the rights of indigenous communities, allowing the strengthening of relationships based on trust, people with leadership for decision-making and actions in the face of the challenges of their own dynamics. and strengthen ties in each of its members to work for a common good, based on social inclusion, ancestral and ethnic knowledge and community participation.*

#### **6.4 Sustainable Development Goals (SDGs)**

*Icontec validated and verified the contribution and compliance reported by the Emberá Wounaan project to the Sustainable Development Goals. The SDG indicators applicable to the initiative were aligned with the National Strategic Plan with State Vision "Panama 2030" developed by the Council of the National Concertation for Development in conjunction with the United Nations Development Program (UNDP), some of them were applied with restriction in their manifestation, given the scale at which they are proposed by the tool (International) and their relationship to the scale at which the project is applied (Regional). The project presented the activities in detail in Annex 3, document /5/.*

*The Emberá Wounaan project evaluated its contribution to the Sustainable Development Goals (SDGs) through the tool for the determination of contributions to the fulfillment of the SDGs of Biocarbon Registry version 1.0, in which the relevant criteria and indicators applicable to the project context evaluated in the document /4/ related in Annex 3 were presented. In the Table 35, the indicators for the SDGs applicable to the initiative are presented with their respective variable and the strategic axis according to the National Strategic Plan of Panama.*

Table 35. Aligning project activities with the SDGs

<b>Indicator</b>	<b>Variable</b>	<b>Strategic axis according to the National Strategic Plan</b>
<b>SDG 2: End hunger</b>		
2.a.2 Total official flows (official development assistance plus other official flows) to the agriculture sector	Total official resource flows (official development assistance plus other official flows) to the agricultural sector	Good life for all
<b>SDG 4 Quality Education</b>		
4.3.1 Participation rate of youth and adults in formal and non-formal education and training in the previous 12 months, by sex	Participation rate of youth and adults in formal and non-formal education and training over the past 12 months, disaggregated by sex	Good life for all
<b>SDG 5 Gender equality</b>		
5.1.1 Whether or not legal frameworks are in place to promote, enforce and monitor equality and nondiscrimination on the basis of sex	Determine whether or not legal frameworks are in place to promote, enforce and monitor gender equality and non-discrimination	Good life for all
5.5.2 Proportion of women in managerial positions	Proportion of women in management positions	Good life for all
<b>SDG 6 Clean Water and Sanitation</b>		
2.1.3 Assessment of the state of provision and availability of basic services, sanitation, health and education.	Proportion of population using safely managed drinking water supply services	Environmental Sustainability
<b>SDG 13 Climate Action</b>		

<b>Indicator</b>	<b>Variable</b>	<b>Strategic axis according to the National Strategic Plan</b>
<i>13.2.1 Number of countries that have communicated the establishment or operationalization of an integrated policy/strategy/plan which increases their ability to adapt to the adverse impacts of climate change, and foster climate resilience and low greenhouse gas emissions development in a manner that does not threaten food production (including a national adaptation plan, nationally determined contribution, national communication, biennial update report or other)</i>	<i>Number of countries that have reported the establishment or implementation of an integrated policy, strategy or plan that increases their capacity to adapt to the adverse effects of climate change and that promotes climate resilience and low-greenhouse gas emission development without compromising food production (e.g. a National Adaptation Plan, a Nationally Determined Contribution, a National Communication or a Biennial Update Report).</i>	<i>Environmental Sustainability</i>
<b>SDG 15 Life on land</b>		
<i>15.1.1 Forest area as a proportion of total land area</i>	<i>Forest area as a proportion of total area</i>	<i>Environmental Sustainability</i>
<i>15.1.2 Proportion of important sites for terrestrial and freshwater biodiversity that are covered by protected areas, by ecosystem type</i>	<i>Proportion of sites important for terrestrial and freshwater biodiversity included in protected areas, by ecosystem type</i>	<i>Environmental Sustainability</i>
<i>15.3.1 Proportion of land that is degraded over total land area</i>	<i>Proportion of degraded land compared to total area.</i>	<i>Environmental Sustainability</i>
<i>15.4.1 Coverage by protected areas of important sites for mountain biodiversity</i>	<i>Important Mountain Biodiversity Sites Included in Protected Areas</i>	<i>Environmental Sustainability</i>
<i>15.4.2 Mountain Green Cover Index</i>	<i>Mountain Green Cover Index</i>	<i>Environmental Sustainability</i>
<i>15.5.1 Red List Index</i>	<i>Red List Index</i>	<i>Environmental Sustainability</i>

Source: CO<sub>2</sub>CERO S.A.S

- **Climate change adaptation**

*Icontec validated and verified that the Emberá Wounaan REDD+ project includes within the adaptation to climate change in the territory of Panama, Executive Decree No. 34 of 2019, through which the National Climate Change Strategy 2050 is approved, based on the principles of guaranteeing a healthy, pollution-free environment. with natural resources such as air, water and food adequate to meet the requirements of an ideal human life development. Among the objectives of the law is the protection, conservation and increase of existing forest resources in the country, while promoting their rational and sustainable management and use, encouraging and executing forestry projects to mitigate climate change.*

*For its part, Law 1 of 1994 defines carbon sequestration from forests as an environmental service, by virtue of which, mechanisms will be established to attract financial and economic resources, where the REDD+ Mechanism is an alternative. In accordance with the above, the project favors the manifestation of this as an alternative that contributes to the mitigation of climate change and from which activities are derived that allow populations to adapt to the changes generated, with resilience and a constant increase in their quality of life.*

*In line with the impact on the objectives of the national climate change strategy, the project identified contributions that it generates with its activities to reduce them. (See Table 36)*

*Table 36. Relationship of REDD+ activities to the national climate change strategy.*

<b>Effect</b>	<b>Contribution of the project</b>
<i>Diversification of revenue sources and market access</i>	<ul style="list-style-type: none"> <li>• <i>Technical support in sustainable family production models</i></li> <li>• <i>Design of economic alternatives and sustainable production chains</i></li> <li>• <i>Training in good production practices</i></li> <li>• <i>Improvement of tools and work materials</i></li> <li>• <i>Institutionalization of good practices in economic development and welfare.</i></li> </ul>
<i>Additional revenue for sustainable landscape management</i>	<ul style="list-style-type: none"> <li>• <i>Accompaniment in the certification and commercialization of reduced GHG emissions</i></li> <li>• <i>Training in REDD+ and socio-environmental safeguards</i></li> <li>• <i>Creation of the Emberá Wounaan forest nursery</i></li> </ul>
<i>Innovative financing mechanisms for sustainable resource management</i>	<ul style="list-style-type: none"> <li>• <i>Training in Sustainable Forest Management (SFM)</i></li> <li>• <i>Non-timber forest production</i></li> </ul>

<b>Effect</b>	<b>Contribution of the project</b>
Increase of cultural and recreational habitats through forest management	<ul style="list-style-type: none"> <li>• Design of strategies for the conservation of indigenous ancestral knowledge</li> <li>• Identification of territorial boundaries</li> </ul>
Reduction in burning practices	<ul style="list-style-type: none"> <li>• Strategies for the protection of territorial boundaries</li> <li>• Technical support in sustainable family production models</li> <li>• Training in good production practices</li> <li>• Institutionalization of good practices in economic development and welfare.</li> </ul>
Equitable benefit-sharing	<ul style="list-style-type: none"> <li>• Guidance in the definition of governance structures and good living</li> <li>• Creation of consultation and decision-making spaces by the authorities and members of the Emberá Wounaan community.</li> <li>• Training in Good Leadership Practices</li> </ul>
Conservation and management of ecosystems	<ul style="list-style-type: none"> <li>• Strategies for the protection of territorial boundaries</li> <li>• Training in REDD+ and socio-environmental safeguards</li> <li>• Training in Sustainable Forest Management (SFM)</li> <li>• Forest restoration</li> <li>• Reforestation</li> </ul>
Access to participation and decision-making mechanisms	<ul style="list-style-type: none"> <li>• Guidance in the definition of governance structures and good living</li> <li>• Creation of consultation and decision-making spaces by the authorities and members of the Emberá Wounaan community.</li> <li>• Training in Good Leadership Practices</li> </ul>
Implementation of existing policies for sustainable resource management	<ul style="list-style-type: none"> <li>• Training in project management, finance, and resource management</li> <li>• Training in REDD+ and socio-environmental safeguards</li> </ul>

Source: CO<sub>2</sub>CERO S.A.S

The project identified commonalities with the strategies of the country of Panama and with the activities designed within the initiative, which are developed and presented in section 6 of the Monitoring Report.

The Emberá Wounaan REDD+ project has promoted activities that promote issues such as restoration, education, sustainable economy, agricultural management, combined forest systems and harvesting strategies, strengthening of culture and traditional knowledge, community participation and cohesion, defense of territorial boundaries, among others. Activities that are in line with the guidelines of the national REDD+ strategy, as shown in the Table 37. Below are some of the guidelines related to the Emberá Wounaan REDD+ project:

#### A1. Restoration of land for forestry and agricultural use

a2. Commercial reforestation

A3. Conservation and sustainable management of natural forests

b6. Organic Farming

b7. Biotrade

C9. Participation and contribution of indigenous peoples

D10. Facilitating actions that encourage and promote the participation and involvement of all relevant actors.

D11. Establish an enabling framework for the implementation of direct interventions that seek to modify, create, or implement appropriate regulatory frameworks for direct interventions to be effective and efficient.

Table 37. Relationship of the REDD+ activities of the Emberá Wounaan project with the guidelines of the national REDD+ strategy.

<b>REDD+ activities</b>	<b>A. Promotion and implementation of sustainable forest management initiatives</b>	<b>B. Promotion of productive activities and livelihoods</b>	<b>C. Design and implementation of actions in indigenous territories</b>	<b>D. Implementation of enabling actions</b>
1.1.1 Guidance in the definition of governance structures and good living				D11
1.1.2 Project Management, Finance, and Resource Management Training			C9	
1.2.1 Creation of consultation and decision-making spaces				D10
1.2.2 Training in Good Leadership Practices			C9	
2.1.1 Development of community planning and development tools				D11
2.1.2 Design of strategies for the conservation of indigenous ancestral knowledge.			C9	

<b>REDD+ activities</b>	<b>A. Promotion and implementation of sustainable forest management initiatives</b>	<b>B. Promotion of productive activities and livelihoods</b>	<b>C. Design and implementation of actions in indigenous territories</b>	<b>D. Implementation of enabling actions</b>
2.1.3 Assessment of the status of provision and availability of basic services				D10
2.2.1 Identification of territorial boundaries			C9	
2.2.2 Territorial boundary protection strategies			C9	
3.1.1 Technical support in sustainable family production models		B6		
3.1.2 Design of economic alternatives and sustainable production chains		B7		
3.2.1 Training in good production practices		B6		
3.2.2 Improvement of tools and work materials			C9	
3.2.3 Institutionalization of good practices in economic development and welfare.		B6		
4.1.1 Training in REDD+ and socio-environmental safeguards				D10
4.1.2 Vegetation and biodiversity monitoring				D10
4.1.3 Sustainable Forest Management (SFM) Training	A3			
4.2.1 Creation of the Emberá Wounaan Forest Nursery	A3			

<b>REDD+ activities</b>	<b>A. Promotion and implementation of sustainable forest management initiatives</b>	<b>B. Promotion of productive activities and livelihoods</b>	<b>C. Design and implementation of actions in indigenous territories</b>	<b>D. Implementation of enabling actions</b>
4.2.2 Forest restoration	A2			
4.2.3 Reforestation	A1			
4.3.1 Non-timber forest production		B7		

Source: CO2CERO S.A.S.

- **Co-benefits (if applicable)**

*Not applicable, the Project does not meet the requirements for the special categories related to co-benefits.*

- **REDD+ safeguards (if applicable)**

*Icontec validated and verified that Panama submitted its first summary of safeguards information for REDD+ in 2022, comprised of an evaluation period from 2009 to 2021, therefore, the evaluation for the Emberá Wounaan REDD+ project is based on what is indicated by MinAmbiente in its national interpretation of safeguards and its applicability to the project scale. as well as its correspondence with the tools of the certification program and the proposal for Socio-Environmental Safeguards of the UNFCCC.*

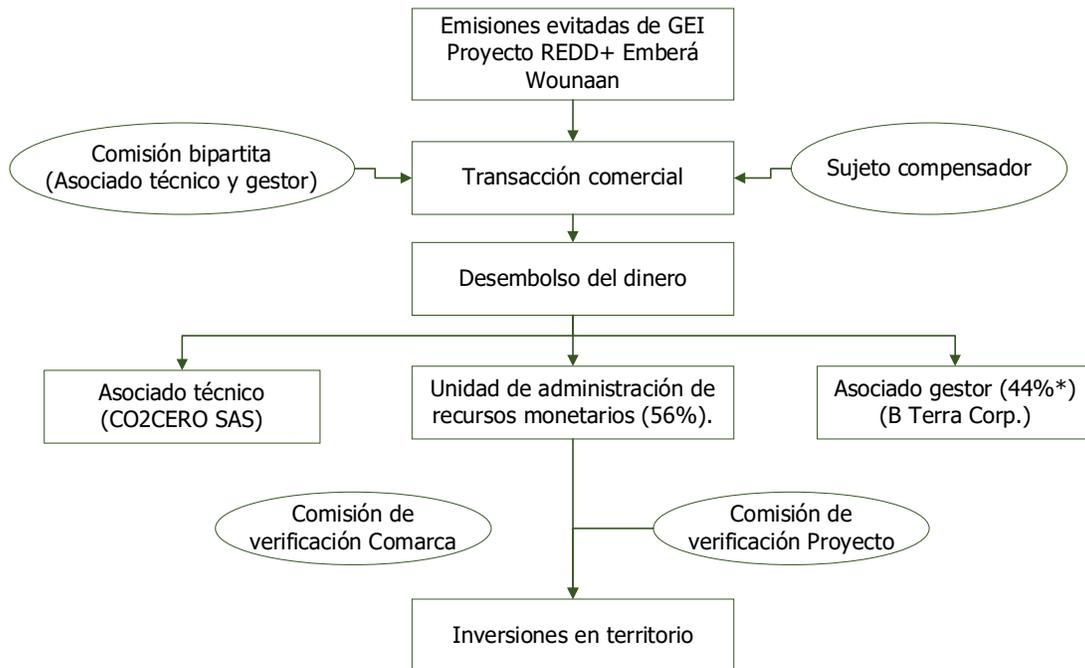
*To demonstrate compliance with the Cancun Safeguards, the methodology suggested in the Biocarbon Registry version 1.1 Tool to demonstrate compliance with REDD+ safeguards was developed, where the project presents compliance with the requirements established for each during the design, structuring and implementation of the Emberá Wounaan REDD+ project and its activities.*

*The tool, reviewed and identified as document /759/ of Annex 3, evidences compliance with the safeguards in accordance with the twelve (12) requirements raised by the Biocarbon Registry, which are supported by the request for evidence of compliance and its corresponding justification and evidence. With reference to the above, it is justified that the complementarity and compatibility analysis was addressed as one of the requirements raised by the tool to demonstrate compliance with REDD+ safeguards version 1.1 proposed by the BioCarbon Registry, taking into account the legal compliance analysis that was carried out (/687/ and /688/Annex 3). In this case, laws, decrees or policies that are aligned with the forest management of the Republic of Panama and those that refer to climate change mitigation initiatives or strategies were selected. Based on this, complementarity justifies how the development of the project is aligned with the strategic principles of the analyzed*

regulations, while the compatibility analysis proves how the activities of the project tend to compatibility and avoid being against the provisions of the national government.

In compliance with safeguard C. Respect for traditional knowledge and the rights of social and cultural communities, corresponding to the distribution of benefits, where mechanisms must be considered to guarantee the fair and equitable distribution of the results obtained by the project and its respective actions to reduce deforestation and degradation. The Emberá Wounaan REDD+ project consolidates the Benefit Sharing Annex /846/, which presents the legal bases that support the processes of management and granting of resources within the territory, the identified beneficiaries and the classification of the type of benefit to be acquired, these being fundamental aspects to identify the most appropriate methods of distribution.

Figure 9. Project Monetary Benefits Transaction Scheme.



Source: CO2CERO S.A.S

For the project, a scheme was consolidated that describes the process for disbursement, the percentage distribution for each of the actors involved (technical partner, managing partner and the region represented by the monetary administration unit) and the application of investments within the territory due to the commercialization of carbon credits generated in the limits of the region (See Figure 9), within this, it is considered a Monetary Resources Administration Unit that for the current verification period corresponds to ASSETS TRUST & Corporate Services Inc, a figure supported by the related document as /765/of Annex 3 and two verification commissions, one made up of regional residents where through their internal processes they define the relevance of the investments to be managed, and a project verification commission that includes delegates from the technical team, who will contrast

*the investments presented by the Emberá Wounaan Region with the strategic lines of the project.*

*The 44% corresponding to the allocation for the managing partner in accordance with the contract contracted in the Region, will involve the recognition of its management actions for the achievement of the project in its social, financial and administrative aspects, initial investment applied to consolidate the agreements and commitments, approaches required to address important factors of the implementation and the recognition of the work of the technical partner as a structuring of the project. documentation, quantification, monitoring and analysis of related information necessary to present the initiative to the different levels of evaluation and achieve the certification of carbon credits; while the remaining 56% makes up the project owner's own income and is what supports the implementation of designed REDD+ activities (See documents /1392/ and /2/ of Annex 3).*

**- Double counting avoidance**

*Icontec validated and verified that the project used the "Avoiding Double Counting" version 1.0 tool proposed by BioCarbon registry to avoid double counting for the quantification of deforestation and degradation within the Emberá Wounaan REDD+ project area, and in this way, a series of geoprocessing was carried out to ensure the consistency and transparency of emission reductions during the current certification period. The different geoprocessing used by the project is described in section 1.5.4 of the Monitoring Report. However, the processing carried out was verified, where the non-forest layers of the project-eligible area and the leakage area were intersected with those areas degraded year by year during the monitoring period, in order to avoid the occurrence of degraded areas in non-forest areas. Then, each and every one of the monitored areas corresponding to each activity (deforestation and degradation) was intersected throughout the monitoring period, evaluating the following:*

- a. Each of the deforested and degraded areas that were monitored and it was identified that two or more areas with the same type of degradation (primary or secondary) did not overlap or that the same deforested areas were present throughout the monitoring period.*
- b. The total degraded areas of the entire monitoring period were intersected for each type of degradation, so that there were no transitions between incoherent classes.*

*The project identified that there were no year-to-year overlaps between the two activities contemplated by the project, that is, that there were no areas that were degraded and deforested simultaneously in the same year. This was done through an annual intersection between deforested and degraded areas.*

*Finally, the totality of deforested and degraded areas reported and monitored during the monitoring period was consolidated and the areas corresponding to each activity were*

intersected with each other. In accordance with the above, degraded areas were obtained that are deforested in the immediately following years. (See Table 38).

Table 38. Degraded areas that are subsequently deforested

Area	Type Degradation	Year of degradation	Year of deforestation	Area (ha)
Leaks	Primary	2018	2019	0,20
			2022	0,06
		2019	2020	0,14
			2022	1,69
	High school	2018	2019	10,22
			2020	0,22
		2021	2021	0,34
			2022	0,46
Leaks	High school	2018	2022	2,63
			2019	2020
		2021		2021
			2022	2022
		2020		2021
			2022	9,01
<b>Subtotal Leakage Area</b>				<b>52,57</b>
Project	Primary	2018	2019	0,42
			2022	0,12
		2019	2020	0,05
			2021	0,05
			2022	1,77
	2021	2022	0,79	
	High school	2018	2019	7,05
			2021	0,00
			2022	1,19
		2019	2020	0,24
			2021	0,69
			2022	5,39
		2020	2021	0,27
			2022	8,46
2021			2022	6,12
<b>Project Area Subtotal</b>				<b>32,60</b>
<b>Total, general</b>				<b>85,17</b>

Source: CO<sub>2</sub>CERO S.A.S

The areas presented above were taken into account in the accounting of CO<sub>2</sub>e emissions during the respective year in which each type of impact on forest cover was presented. Therefore, the emissions (expressed in tCO<sub>2</sub>e) were initially calculated with their respective emission factor for the different types of degradation and then the CO<sub>2</sub>e emissions resulting from the deforestation of the forest cover were quantified with the total emission factor used

by the project. This allows the Emberá Wounaan REDD+ project to comply with the principles of conservatism, by quantifying the total emissions due to the gradual transition from forest to non-forest that occurs in a small area of the project and contrasting them with the emissions delimited for each in the baseline for each activity in different time periods. This is also based on the fact that deforestation dynamics can be gradual (Degradation to Deforestation), which results in a gradual decrease in forest or total characteristics (transition from Forest to Non-Forest).

In addition to the above, and in accordance with what is indicated in section 5.4 of this report, ICONTEC satisfactorily verified this information and, in addition, found that the project does not have partial or total registration in other standards or certification programs for climate change mitigation and is not implemented in areas that overlap with other mitigation initiatives.

#### - Stakeholders' Consultation

Icontec validated and verified that the Emberá Wounaan REDD+ project guarantees, in accordance with the Cancun safeguards, the flow of information, respect for culture and free, prior and informed consent. In this way, the processes and activities used to achieve the consultation and approval phases of the project within the territory are described below, which are aligned with the process described in document /763/related in Annex 3.

##### ▪ Project idea

The initial consolidation of the REDD+ project idea arose between the managing and technical partners (B-Terra and CO<sub>2</sub>CERO S.A.S.) as a result of an analysis of the regulatory, legal and technical framework, which was necessary to ensure that the project provides benefits to the community, reduces GHG emissions and is permanent for a minimum period of thirty (30) years. These two parties establish a related temporary association contract such as document /2/ of Annex 3, where they commit according to their abilities to contribute to the fulfillment and achievement of the objectives of the REDD+ initiative within the national territory, specifically the sector of the Emberá Wounaan Region, involving the districts of the Darién, Cémaco and Sambú.

From this figure, the first direct communication channel of the project begins to be created, where B-Terra generates a direct relationship with the community or whoever in turn represents them to collect the necessary information for the design and structuring of the initiative, at the same time, this channel extends to the technical developer. consolidating it in a manner consistent with the certification program. The information channels designed in this phase are direct contact with field visits, telephone calls and intermediation through workers of the company B-Terra and/or CO<sub>2</sub>CERO S.A.S.

Once the essential elements of structuring the project and the possible benefits generated by the initiative have been consolidated, approaches are made to the communities. The first socialization aimed to transfer to the community the idea and importance of implementing

a REDD+ project for the development of the territory and the improvement of the quality of life of the indigenous communities of the Emberá Wounaan Region, previously managed by the managing partner and the technical developer, evidencing the viability and evaluation of the project environment. followed by the monetary and non-monetary benefits in its execution, and additionally, evidencing the commitment of the communities as a fundamental part for the development of the project, based on good leadership, collective responsibilities, equal conditions and joint democracy.

In accordance with the above, personnel from the B-Terra company were deployed to the territories, guaranteeing the greatest participation of each community, giving it a representative character, in order to generate an internal discussion that could give in later stages of visits, the approval of the initiative within the territory, in the understanding of autonomy and respect for tradition in the decision-making of each community (See Table 39). For the execution of the socializations of the REDD+ project, the previous procedures before the traditional authorities were taken into account, as well as methods and channels of communication with the communities.

Table 39. Some socialization events with the Emberá Wounaan Region.

<b>Date</b>	<b>Theme</b>	<b>Place</b>	<b>Community</b>
April 25, 2016	Conservation Project Idea Presentation	Hotel Continental, Panama City	Chocó Union Vista Alegre
January 20, 2020	Discussion on the points proposed by the logging company with the pro-highway committee and B-Terra Corp.	Corregimiento Cirilo Guaynora	Chocó Union
April 5, 2021	Training	Corregimiento Cirilo Guaynora	Chocó Union
September 12, 2021	Meeting of the communities of the Corregimiento Cirilo Guaynora	Panama City, Omar Torrijos Park	Vista Alegre Chocó Union Bridge Capetí
November 5-6, 2021	First workshop seminar on climate change, REDD+ and the carbon market.	Corregimiento Cirilo Guaynora	Capetuirá
December 30, 2021	Training, Climate Change and Carbon Market with the Nokora Council	Panama City, Street Mall, Office B-Terra No.522	Nokora Council Emberá Wounaan Region
January 18, 2022	Socialization Workshop	Corregimiento Cirilo Guaynora	Meteti
February 8, 2022	Socialization Workshop	Township Lajas Blancas	New Lookout

<b>Date</b>	<b>Theme</b>	<b>Place</b>	<b>Community</b>
February 20, 2022	Socialization Workshop	Township Lajas Blancas	Lower Puru
March 24, 2022	Socialization Workshop	Manuel Ortega Township	Hope
March 24, 2022	Socialization Workshop	Manuel Ortega Township	Barranquillita
March 25, 2022	Presentation of the company B-Terra Corp. and Fundación Panamá Canal de Vida	Township Lajas Blancas	Bajo Chiquito- Tuqueza
April 5, 2022	Socialization Workshop	Corregimiento Cirilo Guaynora	Choco Union
April 5, 2022	Socialization Workshop	Township Lajas Blancas	Villa Caleta
April 12, 2022	Socialization Workshop	Corregimiento Cirilo Guaynora	Vista Alegre
April 13, 2022	Socialization Workshop	Corregimiento Cirilo Guaynora	Chocó and Puente Union
April 13, 2022	Socialization Workshop	Corregimiento Cirilo Guaynora	Capetí
April 14, 2022	Focus Groups	Panama City, Street Mall, Office B-Terra No.522	President Nokora, General Chief, Congress President and Team
April 25, 2022	Meeting with the new authorities of the Region	Panama City, Street Mall, Office B-Terra No.522	Cacique General President Cirilo Guainora
July 22, 2022	Workshop with the commission appointed by the cacique	Panama City, Street Mall, Office B-Terra No.522	Authorities of the Region
July 30, 2022	Workshop with the commission appointed by the cacique	Panama City, Street Mall, Office B-Terra No.522	Authorities of the Region
August 05, 2022	Workshop with the commission appointed by the cacique	Panama City, Street Mall, Office B-Terra No.522	Authorities of the Region
August 13, 2022	Presentation of the strategic plan of the Emberá Wounaan Region	Panama City, Street Mall, Office B-Terra No.522	Cacique General
October 25, 2022	Socialization Workshop	Manuel Ortega Township	Corozal

<b>Date</b>	<b>Theme</b>	<b>Place</b>	<b>Community</b>
October 26, 2022	Extraordinary minutes of the Table of Directors of Cémaco and the Regional Cacique of Cémaco	Official Venue of the Emberá Wounaan General Congress	Chucunaque Falls
October 25-26, 2022	Informative forum and resolution of concerns about the current situation of B-Terra in communities.	Township of Río Sábalo	Puerto Indio Community (Sambú); Communities of Corozal, Lajas Blancas and Baja Puru (Cémaco)
November 11, 2022	Meeting with the General Congress, Regional Congresses of Cémaco and Sambú and Nokora Council	Panama City, Costa Inn Hotel	Legal representatives of the Embera Region
November 22, 2022	Socialization of the project with the General Congress Table	Panama City, Street Mall, Office B-Terra No.522	General Congress Table
November 24 and 25, 2022	Sambú Regional Congress	Township of Río Sábalo	Indian Port
December 5, 2022	General Congress	Panama City, Ph Sky Park	General Congress Table
December 16-17, 2022	Regional Congress of Cémaco	Corregimiento de Cémaco	Community of Lajas Blancas

Source: CO2CERO S.A.S.

▪ **Stablishment of agreements**

Once socialized with the legal representatives of each community of the two districts, a period was granted for the Councils of Nokora, the Table of the General Congress, Authorities of the Region and Cacique General, representative authorities for decision-making, to deliberate the possibility of establishing a model of REDD+ project in their territory. taking into account the positive and negative impact factors that may arise. In this way, the approach is made to ratify: in the first instance the concepts related and associated with the project, followed by outlining the possibilities of development, and, finally, the decision taken both by the communities in general and by the legal representatives of Cémaco and Sambú.

The agreement is a contractual model that commits the communities and associated developers in the different phases of diagnosis, design, execution, evaluation and monitoring of the development of the project; it presents the bases of mechanisms for the distribution of benefits, commitments and responsibilities of the parties, where compliance with the

*principles of equality, gender equity and inclusion is guaranteed, in accordance with the UN; In the same way, it is manifested and confirmed that the ownership of reduced GHG emissions is the responsibility of all the communities involved*

▪ **Socialization to environmental authorities**

*Bearing in mind the importance of the functionality of the environmental authorities within the territory and at the national level, it is considered as a fundamental external actor for the execution of the project, therefore, the development of the socializations to the environmental authorities is of an informative nature where it is intended to publicize the generalities of the project (objectives, area of influence, possible benefits obtained and project activities), as well as establishing channels and ties of communication and relationship between the actors of the institution and those involved in the project in order to create a favorable context from the different areas that involve the initiative (legal, regulatory, social, cultural and economic).*

▪ **Scope of consultation with stakeholders**

*Once all the phases of socialization and information transfer have been completed, the managing partners intend to ensure that the community has access to transparent and accurate information, which allows them to measure the commitment and responsibility acquired in the face of involvement in REDD+ projects and their consequent implementation of activities associated with the reduction of deforestation and forest degradation; as well as ratifying that the initiative is framed within the compliance of the community. of the Cancun safeguards, with free, prior and informed consent being the fundamental pillar of the rapprochement and implementation of activities with rural communities. It was evidenced that the company B-Terra Corp, during the socialization and consolidation stages of the Emberá Wounaan REDD+ project, attended and responded to concerns from the community regarding technical, social and economic issues. Likewise, the community has the possibility of requesting at any time and according to its needs, spaces for explanation and accountability, the latter will be held at least once a year.*

*In accordance with the above, the project presented evidence and support of the above, in such a case, the acts of consent signed by the communities belonging to the Emberá Wounaan region, contracts, explanatory notes and resolutions that support the management of communication with the project participants were presented, which are evidenced in documents /1372/ to /1404/. Likewise, annexes related to attendance at the different approach spaces, photographic reports and minutes of assemblies for the events where multiple actors were involved and contractual documents that ratify the decisions made in different consultation spaces with results oriented to the execution of the initiative, supports reviewed by ICONTEC and related in documents /773/ to /809/ of Annex 3, were presented.*

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## **7 Internal quality control**

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During the audit, ICONTEC verified the evaluation of the evidence collection activities to evaluate the design and effectiveness of the information and data control system. Considering:

- Selection and management of GHG data and information;
- Procedures for collecting, processing, consolidating, and reporting GHG data and information;
- Control systems and processes to ensure the validity and accuracy of GHG data and information;
- Design and maintenance of the GHG information system;
- Systems, processes, and specialized personnel that support the GHG information system to ensure data quality;
- Maintenance and calibration of measuring equipment and instruments;
- Compliance with legal requirements related to the implementation of the forestry project;
- Evaluation of the project's contribution to the fulfillment of the SDGs.

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## **8 Validation and verification opinion**

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ICONTEC has successfully validated and verified the Emberá Wounaan REDD+ Project, complying with the Methodological document for the AFOLU sector for the quantification of GHG Emission Reductions from REDD+ BCR0002 Projects. Version 3.1 of September 15, 2022, to the Standard for the Voluntary Carbon Market – BCR Standard – from differentiated responsibility, to common responsibility. Version 3.2 of September 23, 2023 and to the criteria outlined in section 2 of this report.

The findings of this report demonstrate that the project, as described in this report and the documentation of the initiative, is in line with all applicable guidelines for validation and verification, which consisted of the following three phases:

1. Documentary review of the project design, monitoring plan and ex ante and ex post estimation of GHG emission reductions
2. Documentary and on-site review and evaluation with interviews
3. Resolution of non-conformities, issuance of the audit report and final opinion of validation and joint verification.

All requests made by the audit team were successfully closed as indicated in ANNEX 2 of this report.

Specifically, the conclusions can be summarized as follows:

- The project is in line with all the criteria of the Methodological document for the AFOLU sector for the quantification of GHG Emission Reductions from REDD+

*BCR0002 Projects. Version 3.1 of September 15, 2022, and the BCR Standard – from differentiated responsibility, to common responsibility. Version 3.2 as of September 23, 2023. In addition, it is also in line with the BCR Tools:*

- ✓ *BCR TOOL. SUSTAINABLE DEVELOPMENT GOALS (SDG). Version 1.0. June, 2023.*
  - ✓ *BCR TOOL TO DEMONSTRATE COMPLIANCE WITH THE REDD+ SAFEGUARDS. Version 1.1. 26 January 2023.*
  - ✓ *BCR TOOL. AVOIDING DOUBLE COUNTING (ADC). BCR avoid double counting of emissions reductions/removals. Version 1.0 March 9, 2023*
  - ✓ *BCR TOOL. PERMANENCE AND RISK MANAGEMENT. BCR project holder take actions to ensure the project benefits are maintained over time. Version 1.0 March 7, 2023.*
  - ✓ *BCR TOOL. NO NET HARM ENVIRONMENTAL AND SOCIAL SAFEGUARDS (NNH). BCR project activities do not cause any net-harm to the environment or to local communities and society in general. Version 1.0 March 7, 2023*
  - ✓ *BioCarbon Registry. 2023. BIOCARBON GUIDELINES. BASELINE AND ADDITIONALITY. BCR projects generate verified carbon credits (VCC) that represent emissions reductions, avoidance, or removals that are additional. Version 1.1 February 17, 2023.*
- 
- *The additionality of the project is sufficiently justified in the PDD.*
  - *The Monitoring Plan is coherent and adequate*
  - *The ex ante projection of the project's GHG emission reductions, during the 30-year accreditation period (20.04.2018 to 19.04.2048), has been carried out in a concrete, precise, transparent and conservative manner, estimated at a total of 81,844,371 tCO<sub>2e</sub>, which with the discounts of the reserve (20%) result in 65,475,497 tCO<sub>2e</sub> caused by degradation and deforestation during the period of credit generation. Therefore, the average annual reduction will be 2,112,113 tCO<sub>2e</sub>.*
  - *The ex-post estimation of the project's GHG emission reductions, during the verification period between 20.04.2018 and 31.12.2022, has been carried out in a concrete, precise, transparent and conservative manner, estimating a total of 13,192,775 tCO<sub>2e</sub> in the monitoring period, which with reserve discounts (20%) result in 10,554,217 tradable tCO<sub>2e</sub>. Therefore, the average annual reduction will be 2,110,843 tCO<sub>2e</sub>.*

*ICONTEC has verified, with a reasonable level of assurance, that the GHG emission reductions mentioned above have been achieved.*

Table 40. Net reductions in the project area

Year	tCO <sub>2e</sub>										
	<i>Ealb</i>	<i>Eim,m</i>		<i>Eaf</i>		<i>RE Totals</i>		<i>Buffer</i>		<i>Net RE</i>	
	<i>Annual</i>	<i>Annual</i>	<i>Now</i>	<i>Annual</i>	<i>Now</i>	<i>Annual</i>	<i>Now</i>	<i>Annual</i>	<i>Now</i>	<i>Annual</i>	<i>Now</i>
2018	2.252.634	292.827	292.827	20.049	20.049	1.939.758	1.939.758	387.952	387.952	1.551.806	1.551.806
2019	3.264.290	436.820	729.648	28.132	48.181	2.799.337	4.739.095	559.868	947.819	2.239.469	3.791.275
2020	3.264.290	416.671	1.146.319	28.103	76.284	2.819.516	7.558.610	563.904	1.511.723	2.255.612	6.046.887
2021	3.264.290	414.214	1.560.532	28.315	104.599	2.821.761	10.380.371	564.353	2.076.075	2.257.408	8.304.295
2022	3.264.290	422.863	1.983.395	29.023	133.622	2.812.404	13.192.775	562.481	2.638.557	2.249.922	10.554.217
<b>TOTAL</b>	<b>15.309.793</b>	<b>1.983.395</b>		<b>133.622</b>		<b>13.192.775</b>		<b>2.638.557</b>		<b>10.554.217</b>	

Source: CO<sub>2</sub>CERO S.A.S

ICONTEC considers that the project developer monitors and reports its GHG mitigation actions in accordance with the principles and rules of the quantification of emission reductions that are verifiable within the framework of the ISO 14064-3:2019 Standard.

The audit team issues a positive validation opinion for the reduction of quantified GHG emissions for the total duration of the project and a positive verification opinion for the reduction of quantified GHG emissions in the current monitoring period.

ICONTEC's audit team drafted this joint validation and verification report in accordance with the format found on the BCR platform.

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## 9 Validation statement

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The project validation statement can be found as an attachment.

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## 10 Verification statement

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The project validation statement can be found as an attachment.

## 11 Annex

### 11.1 Annex 1. Competence of team members and technical reviewers

Table 41. Competence of members of the audit team.

Last Name First Names	Email	Profession	Regional	Current Qualification	Initial Qualification Date	Lead Auditor	Auditor	Technical Expert	AT/sector	Remarks
Carreño Cucaita Angie Carolina	g ontec.org acarrenoc@i	Forestry Engineering	Center	GHG Inventory Assessor - ISO 14064-1:2018 GHG Program for Mexico's National Emissions Registry	7/07/2021		X		INDUSTRIAL Subsector METAL PRODUCTION	Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Carreño Cucaita Angie Carolina	g acarrenoc@i ontec.org	Forestry Engineering	Center	Validator/Verifier in GHG mitigation projects in 14064-2:2006 and 2019 Sector AFOLU 3C Aggregate Sources	15/09/2021	X	X	X	14.1	* Qualified as a technical reviewer on 25/04/2023 Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Carreño Cucaita Angie Carolina	g acarrenoc@i ontec.org	Forestry Engineering	Center	Validator/Verifier in GHG mitigation projects in 14064-2:2006 and 2019 Sector AFOLU 3B Land Use-REDD	15/09/2021	X	X	X	14.1	* Qualified as a technical reviewer on 25/04/2023 Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020

Last Name First Names	Email	Profession	Regional	Current Qualification	Initial Qualification Date	Lead Auditor	Auditor	Technical Expert	AT/sector	Remarks
Carreño Cucaita Angie Carolina	acarrenoc@icontec.org	Forestry Engineering	Center	Validator / Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 Sector Afforestation and reforestation Cercarbono	15/09/2021	X	X	X	14.1	* Qualified as a technical reviewer on 25/04/2023 Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Carreño Cucaita Angie Carolina	acarrenoc@icontec.org	Forestry Engineering	Center	Validator/Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 Sector Afforestation and reforestation Biocarbon Registry	15/09/2021	X	X	X	14.1	* Qualified as a technical reviewer on 25/04/2023 Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Carreño Cucaita Angie Carolina	acarrenoc@icontec.org	Forestry Engineering	Center	Validator/Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 Sector Afforestation and reforestation VCS	15/09/2021	X	X	X	14.1	* Qualified as a technical reviewer on 25/04/2023 Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Carvajal Guerra Camilo Andres	CCRV@icontec.org	Ing. Ambiental	Antioquia	Lead Auditor Sustainability Seal - ICONTEC	12/10/2017					

Last Name First Names	Email	Profession	Regional	Current Qualification	Initial Qualification Date	Lead Auditor	Auditor	Technical Expert	AT/sector	Remarks
Carvajal Guerra Camilo Andres	CCRVajal@iContec.org	Ing. Ambiental	Antioquia	EFR	1/01/2016					
Carvajal Guerra Camilo Andres	CCRVajal@iContec.org	Ing. Ambiental	Antioquia	ISO 26000 Social Responsibility Assessor	1/10/2014					
Carvajal Guerra Camilo Andres	CCRVajal@iContec.org	Ing. Ambiental	Antioquia	ISO 20400 Sustainable Procurement Assessor	2/09/2019					
Carvajal Guerra Camilo Andres	CCRVajal@iContec.org	Ing. Ambiental	Antioquia	Evaluator Equips	28/10/2019					
Carvajal Guerra Camilo Andres	CCRVajal@iContec.org	Ing. Ambiental	Antioquia	GRI Sustainability Memory Checker	27/07/2015			X		
Carvajal Guerra Camilo Andres	CCRVajal@iContec.org	Ing. Ambiental	Antioquia	Lead Auditor Poultry Sustainability Seal	9/09/2022					

Last Name First Names	Email	Profession	Regional	Current Qualification	Initial Qualification Date	Lead Auditor	Auditor	Technical Expert	AT/sector	Remarks
García Murillo Laura María	Imgarciam@icontec.org	Forestry Engineering	Center	Validator/Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 Sector AFOLU 3C Aggregate Sources	5/02/2021	X	X	X	14.1	Qualified as technical rev on 23/05/2022 Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
García Murillo Laura María	Imgarciam@icontec.org	Forestry Engineering	Center	Validator/Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 Sector AFOLU 3B Land Use-REDD	5/02/2021	X	X	X	14.1	Qualified as technical rev on 23/05/2022 Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
García Murillo Laura María	Imgarciam@icontec.org	Forestry Engineering	Center	Validator / Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 Sector Afforestation and reforestation Cercarbono	21/05/2021	X	X	X	14.1	Qualified as technical rev on 23/05/2022 Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
García Murillo Laura María	Imgarciam@icontec.org	Forestry Engineering	Center	Validator/Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 Sector Afforestation and reforestation Biocarbon Registry	21/05/2021	X	X	X	14.1	Qualified as technical rev on 23/05/2022 Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020

Last Name First Names	Email	Profession	Regional	Current Qualification	Initial Qualification Date	Lead Auditor	Auditor	Technical Expert	AT/sector	Remarks
García Murillo Laura María	Imgarciam@icontec.org	Forestry Engineering	Center	Validator/Verifier in GHG mitigation projects in 14064-2:2006 and 2019 Sector Afforestation and reforestation VCS	5/02/2021	X	X	X	14.1	Qualified as technical rev on 23/05/2022 Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
García Murillo Laura María	Imgarciam@icontec.org	Forestry Engineering	Center	GHG Inventory Assessor - ISO 14064-1:2018 GHG Program for Mexico's National Emissions Registry	7/07/2021		X		INDUSTRIAL Subsector METAL PRODUCTION	Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Henaó Arieta Juan Pablo	jphenao@icontec.org	Forestry Engineer Geographic Information Systems Specialist	Antioquia	Validator/Verifier in GHG mitigation projects in 14064-2:2006 and 2019 Sector Afforestation and reforestation VCS	12/01/2023	X	X	X	14.1	Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Henaó Arieta Juan Pablo	jphenao@icontec.org	Forestry Engineer Geographic Information Systems Specialist	Antioquia	Validator/Verifier in GHG mitigation projects in 14064-2:2006 and 2019 Sector Afforestation and reforestation Biocarbon Registry	12/01/2023	X	X	X	14.1	Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020

Last Name First Names	Email	Profession	Regional	Current Qualification	Initial Qualification Date	Lead Auditor	Auditor	Technical Expert	AT/sector	Remarks
Henao Arieta Juan Pablo	jphenao@contec.org	Forestry EngineerGeographic Information Systems Specialist	Antioquia	Validator / Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 Sector Afforestation and reforestation Cercarbono	12/01/2023	X	X	X	14.1	Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Henao Arieta Juan Pablo	jphenao@contec.org	Forestry EngineerGeographic Information Systems Specialist	Antioquia	Validator/Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 Sector AFOLU 3B Land Use-REDD	12/01/2023	X	X	X	14.1	Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Henao Arieta Juan Pablo	jphenao@contec.org	Forestry EngineerGeographic Information Systems Specialist	Antioquia	Validator/Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 Sector AFOLU 3C Aggregate Sources	12/01/2023	X	X	X	14.1	Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Nieto Rodriguez Victor Manuel	vnieto@contec.net	Forestry Engineering	Center	Validator/Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 Sector AFOLU 3C Aggregate Sources	2/02/2021	X	X	X	14.1	Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Nieto Rodriguez Victor Manuel	vnieto@contec.net	Forestry Engineering	Center	Validator/Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 Sector AFOLU 3B Land Use-REDD	2/02/2021	X	X	X	14.1	Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020

Last Name First Names	Email	Profession	Regional	Current Qualification	Initial Qualification Date	Lead Auditor	Auditor	Technical Expert	AT/sector	Remarks
Nieto Rodriguez Victor Manuel	vnieto@icontec.net	Forestry Engineering	Center	Validator / Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 Sector Afforestation and reforestation Cercarbono	21/05/2021	X	X	X	14.1	Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Nieto Rodriguez Victor Manuel	vnieto@icontec.net	Forestry Engineering	Center	Validator/Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 Sector Afforestation and reforestation Biocarbon Registry	21/05/2021	X	X	X	14.1	Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Nieto Rodriguez Victor Manuel	vnieto@icontec.net	Forestry Engineering	Center	Validator/Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 Sector Afforestation and reforestation VCS	14/04/2020	X	X	X	14.1	Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Torres Gomez Maria Alejandra	mtorres@icontec.org	Ing. Forestal	Antioquia	Validator/Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 Sector Afforestation and reforestation VCS	12/01/2023	X	X	X	14.1	Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020

Last Name First Names	Email	Profession	Regional	Current Qualification	Initial Qualification Date	Lead Auditor	Auditor	Technical Expert	AT/sector	Remarks
Torres Gomez Maria Alejandra	mtorres@icontec.org	Ing. Forestal	Antioquia	Validator/Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 Sector Afforestation and reforestation Biocarbon Registry	12/01/2023	X	X	X	14.1	Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Torres Gomez Maria Alejandra	mtorres@icontec.org	Ing. Forestal	Antioquia	Validator / Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 Sector Afforestation and reforestation Cercarbono	12/01/2023	X	X	X	14.1	Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Torres Gomez Maria Alejandra	mtorres@icontec.org	Ing. Forestal	Antioquia	Validator/Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 Sector AFOLU 3B Land Use-REDD	12/01/2023	X	X	X	14.1	Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Torres Gomez Maria Alejandra	mtorres@icontec.org	Ing. Forestal	Antioquia	Validator/Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 Sector AFOLU 3C Aggregate Sources	12/01/2023	X	X	X	14.1	Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020

Table 42. Competence of members Technical Reviewers

<i>Surnames and First Names</i>	<i>Correo electrónico</i>	<i>Profession</i>	<i>Regional</i>	<i>Current Qualification as Speaker/Technical Reviewer</i>	<i>Date of qualification as Speaker/Technical Reviewer</i>	<i>AT/sector</i>	<i>Remarks</i>
Carreño Cucaita Angie Carolina	acarreno@icontec.net	Forestry Engineering	Center	Validator/Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 Forestry Sector. Icontec Forestry Project Guide	25/04/2023	14.1	Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Carreño Cucaita Angie Carolina	acarreno@icontec.net	Forestry Engineering	Center	Validator/Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 Forestry Sector. NTC 6208:2016	25/04/2023	14.1	Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Carreño Cucaita Angie Carolina	acarreno@icontec.net	Forestry Engineering	Center	Validator/Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 Sector AFOLU 3C Aggregate Sources	25/04/2023	14.1	Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Carreño Cucaita Angie Carolina	acarreno@icontec.net	Forestry Engineering	Center	Validator/Verifier in GHG mitigation projects in 14064-2 2006 and 2019 Sector AFOLU 3B Land Use-REDD	25/04/2023	14.1	Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Carreño Cucaita Angie Carolina	acarreno@icontec.net	Forestry Engineering	Center	Validator / Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 CERCARBONO Program - Carbon Certifier	25/04/2023	14.1	Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Carreño Cucaita Angie Carolina	acarreno@icontec.net	Forestry Engineering	Center	Validator / Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 - PROCLIMA.	25/04/2023	14.1	Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Carreño Cucaita Angie Carolina	acarreno@icontec.net	Forestry Engineering	Center	Validator and verifier of GHG mitigation projects under ISO 14064-2:2006 and 2019 VCS	25/04/2023	14.1	Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020

<i>Surnames and First Names</i>	<i>Correo electrónico</i>	<i>Profession</i>	<i>Regional</i>	<i>Current Qualification as Speaker/Technical Reviewer</i>	<i>Date of qualification as Speaker/Technical Reviewer</i>	<i>AT/sector</i>	<i>Remarks</i>
Carvajal Guerra Camilo Andres	<a href="mailto:CCRVajal@iContec.org">CCRVajal@iContec.org</a>	Ing. Ambiental	Antioch	Sustainability Seal	1/09/2017		
García Murillo Laura María	<a href="mailto:imgarciam@icontec.org">imgarciam@icontec.org</a>	Forestry Engineering	Center	Validator/Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 Forestry Sector. Icontec Forestry Project Guide	23/05/2022		Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
García Murillo Laura María	<a href="mailto:imgarciam@icontec.org">imgarciam@icontec.org</a>	Forestry Engineering	Center	Validator/Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 Forestry Sector. NTC 6208:2016	23/05/2022		Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
García Murillo Laura María	<a href="mailto:imgarciam@icontec.org">imgarciam@icontec.org</a>	Forestry Engineering	Center	Validator/Verifier in GHG mitigation projects in 14064-2 2006 and 2019 Sector AFOLU 3C Aggregate Sources	23/05/2022		Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
García Murillo Laura María	<a href="mailto:imgarciam@icontec.org">imgarciam@icontec.org</a>	Forestry Engineering	Center	Validator/Verifier in GHG mitigation projects in 14064-2 2006 and 2019 Sector AFOLU 3B Land Use-REDD	23/05/2022		Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
García Murillo Laura María	<a href="mailto:imgarciam@icontec.org">imgarciam@icontec.org</a>	Forestry Engineering	Center	Validator / Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 CERCARBONO Program - Carbon Certifier	23/05/2022		Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
García Murillo Laura María	<a href="mailto:imgarciam@icontec.org">imgarciam@icontec.org</a>	Forestry Engineering	Center	Validator / Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 - PROCLIMA.	23/05/2022		Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
García Murillo Laura María	<a href="mailto:imgarciam@icontec.org">imgarciam@icontec.org</a>	Forestry Engineering	Center	Validator and verifier of GHG mitigation projects	23/05/2022		Authorized to provide services under the scope

<i>Surnames and First Names</i>	<i>Correo electrónico</i>	<i>Profession</i>	<i>Regional</i>	<i>Current Qualification as Speaker/Technical Reviewer</i>	<i>Date of qualification as Speaker/Technical Reviewer</i>	<i>AT/sector</i>	<i>Remarks</i>
				under ISO 14064-2:2006 and 2019 VCS			of ISO/IEC 17029:2019 and ISO 14065:2020
García Murillo Laura María	lmgarciam@icontec.org	Forestry Engineering	Center	Validator/Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 Forestry Sector. Icontec Forestry Project Guide	5/02/2021	14.1	Qualified as technical rev on 23/05/2022Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
García Murillo Laura María	lmgarciam@icontec.org	Forestry Engineering	Center	Validator/Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 Forestry Sector. NTC 6208:2016	5/02/2021	14.1	Qualified as technical rev on 23/05/2022Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
García Murillo Laura María	lmgarciam@icontec.org	Forestry Engineering	Center	Validator/Verifier in GHG mitigation projects in 14064-2 2006 and 2019 Sector AFOLU 3C Aggregate Sources	5/02/2021	14.1	Qualified as technical rev on 23/05/2022Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
García Murillo Laura María	lmgarciam@icontec.org	Forestry Engineering	Center	Validator/Verifier in GHG mitigation projects in 14064-2 2006 and 2019 Sector AFOLU 3B Land Use-REDD	5/02/2021	14.1	Qualified as technical rev on 23/05/2022Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
García Murillo Laura María	lmgarciam@icontec.org	Forestry Engineering	Center	Validator / Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 CERCARBONO Program - Carbon Certifier	21/05/2021	14.1	Qualified as technical rev on 23/05/2022Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020

<i>Surnames and First Names</i>	<i>Correo electrónico</i>	<i>Profession</i>	<i>Regional</i>	<i>Current Qualification as Speaker/Technical Reviewer</i>	<i>Date of qualification as Speaker/Technical Reviewer</i>	<i>AT/sector</i>	<i>Remarks</i>
García Murillo Laura María	lmgarciam@icontec.org	Forestry Engineering	Center	Validator / Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 - PROCLIMA.	21/05/2021	14.1	Qualified as technical reviewer on 23/05/2022 Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
García Murillo Laura María	lmgarciam@icontec.org	Forestry Engineering	Center	Validator and verifier of GHG mitigation projects under ISO 14064-2:2006 and 2019 VCS	5/02/2021	14.1	Qualified as technical reviewer on 23/05/2022 Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Nieto Rodriguez Victor Manuel	<a href="mailto:vnieto@icontec.net">vnieto@icontec.net</a>	Forestry Engineering	Center	Validator / Verifier in GHG mitigation projects in 14064-2 Forestry Sector. Icontec Forestry Project Guide	19/12/2019		Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Nieto Rodriguez Victor Manuel	<a href="mailto:vnieto@icontec.net">vnieto@icontec.net</a>	Forestry Engineering	Center	Validator/Verifier in GHG mitigation projects in 14064-2 Sector AFOLU 3B Land Use-REDD	2/02/2021		Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Nieto Rodriguez Victor Manuel	<a href="mailto:vnieto@icontec.net">vnieto@icontec.net</a>	Forestry Engineering	Center	Validator/Verifier in GHG mitigation projects in 14064-2 Sector AFOLU 3C Aggregate Sources	2/02/2021		Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Nieto Rodriguez Victor Manuel	<a href="mailto:vnieto@icontec.net">vnieto@icontec.net</a>	Forestry Engineering	Center	Validator / Verifier in GHG mitigation projects in 14064-2 Forestry Sector. NTC 6208	19/12/2019		Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Nieto Rodriguez Victor Manuel	<a href="mailto:vnieto@icontec.net">vnieto@icontec.net</a>	Forestry Engineering	Center	Validator/Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 Forestry Sector. Icontec Forestry Project Guide	19/12/2019	14.1	Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020

<i>Surnames and First Names</i>	<i>Correo electrónico</i>	<i>Profession</i>	<i>Regional</i>	<i>Current Qualification as Speaker/Technical Reviewer</i>	<i>Date of qualification as Speaker/Technical Reviewer</i>	<i>AT/sector</i>	<i>Remarks</i>
Nieto Rodriguez Victor Manuel	vnieto@icontec.net	Forestry Engineering	Center	Validator/Verifier in GHG mitigation projects in 14064-2 2006 and 2019 Sector AFOLU 3C Aggregate Sources	2/02/2021	14.1	Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Nieto Rodriguez Victor Manuel	vnieto@icontec.net	Forestry Engineering	Center	Validator/Verifier in GHG mitigation projects in 14064-2 2006 and 2019 Sector AFOLU 3B Land Use-REDD	2/02/2021	14.1	Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Nieto Rodriguez Victor Manuel	vnieto@icontec.net	Forestry Engineering	Center	Validator/Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 Forestry Sector. NTC 6208:2016	19/12/2019	14.1	Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Nieto Rodriguez Victor Manuel	vnieto@icontec.net	Forestry Engineering	Center	Validator and verifier of GHG mitigation projects under ISO 14064-2:2006 and 2019 - VCS	14/04/2020		Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020

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

The table below explains how ICONTEC has dealt with the Request for Corrective Action (CAR), Request for Clarification (CL) or Request for Future Action (FAR) describing how the PP has modified the design of the GHG mitigation initiative, corrected the PDD, the monitoring report, or provided additional explanations or evidence that satisfied ICONTEC's requests.

This table also explains the issues related to the findings, the responses provided by the GHG mitigation initiative holder, the means of validation/verification of such responses and their documentary references, as well as the changes that resulted to the PDD or monitoring report or its accompanying documents:

<b>CAR No.</b>	1	<b>Requirement No.</b>	Standard for the BCR Voluntary Carbon Market	<b>Date:</b> 10-04-2023
<b>Description of the CAR</b>				
In the PDD and RM documents, the bibliography used in its entirety is not listed, for example, the paper by Álvarez et al 2012 used for the wood density of unidentified species is not related. In addition to the above, there are cross-reference errors in the documents. The request must be adjusted.				
<b>Project Developer's Response</b>				<b>Date:</b> 04-05-2023
The reference to the document by Álvarez et al., 2012 has been corrected; as this was not taken into account during the allocation of wood densities. In addition, section 14.3.2 Field sampling methodology describes the category assigned to each basic wood density according to the species and its respective explanation.				
<b>Documentation submitted by the project developer</b>				
Project 6_Documento\PDD_EmberáWounaan_V2.docx\14.3.2 Field sampling methodology (P. 74).				
<b>Evaluation of the audit team</b>				<b>Date:</b> 29-05-2023
The proponent removes the reference from Álvarez et al 2012 and explains how densities are addressed for those unidentified species. However, it is recommended to improve the wording of the paragraph				
CLOSED CAR				
<b>Project Developer's Response</b>				<b>Date:</b> 21-06-2023

<p>The paragraph in question is adjusted, clearly and comprehensively addressing each of the procedures used to determine the basic density of each of the species reported in the project's forest inventory.</p>	
<p><b>Documentation submitted by the project developer</b></p>	
<p>Project 6_Documento\PDD_EmberáWounaan_V3.docx\14.3.2 Field sampling methodology (P. 21).</p>	
<p><b>Evaluation of the audit team</b></p>	<p><b>Date:</b> 16-08-2023</p>
<p>The developer attends to and adjusts the wording of the requested paragraph. However, and in accordance with what was requested in the finding, the document removed the cross-references from the Figures and tables of the document. Likewise, there is no index of Figures or Tables. Versions and full names of the methodology and standard used are not referenced in the PDD and RM documents, please request a list of the full names and versions of the BCR reference documents used, including its tools. This allows us to assume that the project is working with the 3.1 versions of the standard and methodology.</p> <p>The PDD was presented with editing comments, it is requested that the documents be presented clean and without displaying this type of formats of comments and correction of errors.</p> <p>áreas de acceso restringido a los agentes y factores de deforestación y degradación.</p> <p>En la <del>Figura 20</del> <del>Figura-20</del> se presenta la delimitación de la región de referencia en la cual se evidencia el seguimiento de los agentes y determinantes de deforestación/degradación cumpliendo de esta manera lo solicitado por la metodología BCR, se incluyen partes dentro del área del proyecto que evidencia que estos agentes</p> <p>Con formato:</p>	
<p>The presentation of documents and their editing should be adjusted in a general way.</p> <p>OPEN CAR.</p>	
<p><b>Project Developer's Response</b></p>	<p><b>Date:</b> 31-08-2023</p>

Cross-references are added in the PDD and RM as requested. Additionally, the indexes of equations, figures, illustrations and tables in the aforementioned documents are added.

The versions and names of the standard, methodology and tools proposed by the BioCarbon Registry were reviewed to match versions 3.1 and the paths in the document were adjusted.

The adjustment is made and the document is sent without track changes.

**Documentation submitted by the project developer**

- AUD\_VV\_2022\Project 06\_Documento\PDD\_EmberáWounaan\_V5.docx
- AUD\_VV\_2022\12\_Reporte monitoring\02\_Reporte monitoring\ReporteMonitoreo\_REDD+ Emberá Wounaan\_V5.docx

**Evaluation of the audit team**

**Date:** 13-10-2023

The proponent makes the pertinent modifications for the closure of the finding.

CLOSED CAR

<b>CAR No.</b>	2	<b>Requirement No.</b>	Quantification of GHG Emission Reductions REDD+ Projects BCR0002 Version 3.1 Standard for the BCR Voluntary Carbon Market	<b>Date:</b> 10-04-2023
		13.2  14 and 11		

**Description of the CAR**

The equations used for each of the calculations used in the quantification of emission reductions are not referenced. It was verified that the NREF of Panama is taken as a reference for some cases. However, on other occasions Total Biomass equations are taken from other sources, as in the case of the calculation of Total Biomass for the ARECACEAE family in particular, which is not referenced. Likewise, for the calculation of carbon content in leaf litter, no document mentions the formula used, nor the reference of the values obtained to find the carbon content in dead wood. We request the inclusion of all references and bibliographic sources used for carbon quantification, both in the PDD and RM documents and in the Excel documents.

**Project Developer's Response**

**Date:** 03-05-2023

The source of the formulas used for each of the reservoirs is attached to the Excel sheet concerning the calculation of the emission factor. Additionally, section 14.3.3 Determination of the Emission Factor of the DDA describes the source of each of the formulas used, evidencing that each of them comes from the Forest and Carbon Inventory of Panama.

**Documentation submitted by the project developer**

- AUD\_VV\_2022\11\_Anexos and complementary\3\_NREF
- AUD\_VV\_2022\3\_Carbono\FE\_EmberaWounaan\_V2.xlsx\Hoja\_Parametros Gral
- AUD\_VV\_2022\Project 6\_Documento\PDD\_EmberaWounaan\_V2\ 14.3.3 Determination of the Emission Factor (P 77)

**Evaluation of the audit team**

**Date:** 29-05-2023

The proponent supports and relates the requested references and makes the pertinent modifications for the closure of the finding.

CLOSED CAR

<b>CAR No.</b>	3	<b>Requirement No.</b>	Quantification of GHG Emission Reductions REDD+ Projects BCR0002 Version 3.1 Standard for the BCR Voluntary Carbon Market	<b>Date:</b> 10-04-2023
<b>Description of the CAR</b>				
In the RM document, there is no evidence of a chapter associated with compliance with environmental and social safeguards. The REDD+ Safeguards tool should be included and linked.				
Regarding compliance with environmental and social safeguards, the list in the annexes must be corroborated, since some do not correspond to what is indicated as evidence in the Tool.				
<b>Project Developer's Response</b>				<b>Date:</b> 12 04 2023
Chapter eleven (11) is included in the monitoring report for socio-environmental safeguards, which describes the existence and applicability of the certification program's safeguard compliance demonstration tool.				
The descriptions of compliance in the application of socio-environmental safeguards and their correspondence with the evidence within the project documents and inputs are verified.				
<b>Documentation submitted by the project developer</b>				

<ul style="list-style-type: none"> <li>• <i>AUD_VV_2022\12_Reporte monitoring\ReporteMonitoreo_REDD+ Emberá Wounaan_V2.docx\11. Socio-environmental safeguards.</i></li> <li>• <i>AUD_VV_2022\11_Anexos and complementary\4_Herramienta of Salvaguardas_REDD+ Emberá Wounaan_V2.xlsx\Compliance with safeguards.</i></li> </ul>	<p><i>monitoring\02_Reporte Socio-environmental safeguards.</i></p>
<p><b>Evaluation of the audit team</b></p>	<p><b>Date:</b> 29-05-2023</p>
<p><i>The REDD+ Safeguards Compliance Tool sets out requirements and evidence of compliance for each of the Safeguards. However, for Safeguard 1, the compatibility of the project with the policies and the documentary analysis carried out for this requirement with its respective document is not mentioned as a requirement.</i></p> <p><i>It is requested to unify the format of the Tool, since in the column of Request evidence of compliance, the "evidence of compliance" is copied verbatim for some requirements, which are found in the Tool, but not for others.</i></p> <p><i>It is necessary to know: Why was Panama's 2007 National Climate Change Policy contemplated and not Panama's 2022 National Climate Action Policy?</i></p> <p><i>It is suggested to re-evaluate and include more applicable standards than if they were included in Chapter 10.3 Laws and Decrees of the DDA in the Legal Framework of the applicable national forest policy.</i></p> <p>OPEN CAR</p>	
<p><b>Project Developer's Response</b></p>	<p><b>Date:</b> 29-05-2023</p>
<p><i>Taking into account the complementarity and compatibility requirements provided by the BCR tool, the relationship of the project with the objectives of the regulatory frameworks and the activities that contribute to their achievement is presented in the Excel of the project safeguards tool in the analysis sheet, which is aligned with the definition of complementarity and compatibility</i></p> <p><i>The tool is unified with the parameters described in the guidance document for the demonstration of compliance with BCR safeguards entitled "How to demonstrate compliance?".</i></p> <p><i>The analysis of the policy available at the initial analysis date was applied, however, the analysis for the 2022 Climate Action Plan, corresponding to the update of the regulations, is attached.</i></p> <p><i>Law 1 of 1994 is attached. Forestry Legislation in the Republic of Panama, Executive Decree 2 of 2003. Forest Policy Guidelines, Executive Decree 34 of 2019. National Climate Change Strategy, Executive Decree 10 of 2022. National Climate Action Plan and Executive Decree 34 of 2019. National Climate Change Strategy.</i></p>	
<p><b>Documentation submitted by the project developer</b></p>	
<p><i>AUD_VV_2022\11_Anexos and supplementary\4_Herramienta of Salvaguardas_REDD+ Emberá Wounaan_V3.xlsx\Compliance, safeguards and Analisis_ComplemenCompatible.</i></p>	

<b>Evaluation of the audit team</b>	<b>Date:</b> 16-08-2023
<p><i>The format of the Tool continues to present unifying criteria, since it is evident that the Evidence of Compliance Request column does not unify the criterion of citing the evidence of compliance indicated in the Safeguards Tool, but the Requirement in Safeguard No. 2 (requirement 2) and safeguard 3 (requirement 3).</i></p> <p><i>The presenter includes Panama's 2022 National Climate Action Policy in the "Compliance Safeguards" sheet of the Tool. However, in the analysis of Complementarity and Compatibility, reference continues to be made to the 2007 National Policy. It is necessary to include and perform the analysis of the most recent version. We want to know: How was the analysis of complementarity and compatibility approached with the choice of the 6 regulations (5 published and 1 in publication) included in the Tool?</i></p> <p>OPEN CAR</p>	
<b>Project Developer's Response</b>	<b>Date:</b> 31-08-2023
<p><i>The existing crossing was adjusted in the information requirements of safeguards 2 and 3 and the respective evidence of compliance was attached.</i></p> <p><i>The compatibility and complementarity analysis is updated to Executive Decree 03 of 2023 issued by the Ministry of Environment of the Republic of Panama, in which the National Climate Change Policy 2050 is adopted, where the compatibility and complementarity criteria are analyzed in accordance with the updated guidelines of the document and the corresponding evidence is attached.</i></p> <p><i>In addition, it is justified in the DDA and the RM that the complementarity and compatibility analysis was addressed as one of the requirements raised by the tool to demonstrate compliance with REDD+ safeguards version 1.1 proposed by BioCarbon Registry taking into account the legal compliance analysis that was carried out (see AUD_VV_2022\environmental_09_Legislación\1_MatrizLegalAmbiental_REDD+EmberaWounaan_V1.xlsx).</i></p> <p><i>In this case, laws, decrees or policies that are aligned with forest management of the Republic of Panama and those that refer to climate change mitigation initiatives or strategies were selected. Based on this, complementarity justifies how the development of the project is aligned with the strategic principles of the analyzed regulations, while the compatibility analysis proves how the activities of the project tend to compatibility and avoid being against the provisions of the national government.</i></p>	
<b>Documentation submitted by the project developer</b>	

<p>AUD_VV_2022\11_Anexos and complementary\4_Herramienta of Salvaguardas_REDD+ Emberá Wounaan_V4.xlsx"</p> <p>AUD_VV_2022\12_Reporte monitoring\02_Reporte monitoring\ReporteMonitoreo_REDD+ Emberá Wounaan_V5.docx"</p> <p>AUD_VV_2022\Project 06_Documento PDD_EmberáWounaan_V5.docx"</p>	
<p><b>Evaluation of the audit team</b></p>	<p><b>Date:</b> 06-10-2023</p>
<p>The evidence associated with requirement 2 of Safeguard 2 and requirement 3 of Safeguard 3 was appropriately adjusted; In this way, the citation criterion of documentary supports was unified. The developer included in the RM and PDD the way in which the complementarity and compatibility of the project was addressed through the chosen regulations.</p> <p>It is evident that Executive Decree No. 35 of February 26, 2007 National Climate Change Policy is not repealed by Executive Decree No. 3 of June 8, 2022 National Climate Change Policy 2050. On the contrary, the latter involves an update in the national climate agenda through the reformulation of the international commitments that have emerged after 2007 and the national actions in force with a horizon of compliance with 2050. In other words, the inclusion of both Executive Decrees within the analysis of complementarity and compatibility is considered relevant.</p> <p>However, in order to provide more clarity on regulatory traceability, it is requested that:</p> <ul style="list-style-type: none"> <li>- In the "Análisis_ComplemenCompatible" tab of the Safeguards tool, set the title "National Climate Change Policy (2007)" to "Executive Decree No. 35 of February 26, 2007 National Climate Change Policy".</li> </ul> <p>OPEN CAR</p>	
<p><b>Project Developer's Response</b></p>	<p><b>Date:</b> 23-10-2023</p>
<p>The name was adjusted to Executive Decree No. 35 of February 26, 2007, National Climate Change Policy, in the project's REDD+ safeguards tool.</p>	
<p><b>Documentation submitted by the project developer</b></p>	
<p>AUD_VV_2022\11_Anexos and complementary\04_Herramienta of Salvaguardas_REDD+ Emberá Wounaan_V4.xlsx</p>	
<p><b>Evaluation of the audit team</b></p>	<p><b>Date:</b> 31-10-2023</p>

*The proponent makes the pertinent adjustments and modifications for the closure of the finding.*  
CLOSED CAR

<b>CAR No.</b>	4	<b>Requirement No.</b>	Quantification of GHG Emission Reductions REDD+ Projects BCR0002 Version 3.1 Standard for the BCR Voluntary Carbon Market	<b>Date:</b> 10-04-2023
<b>Description of the CAR</b>				
<i>In the legal and regulatory framework of the documents, the political constitution of Panama must be included in table 8 of the PDD and Executive Decree No. 100 of October 20, 2020, which is not mentioned in any of the documents.</i>				
<b>Project Developer's Response</b>				<b>Date:</b> 12-04-2023
<i>The Political Constitution of the Republic of Panama of 1972 is included in table 11 corresponding to laws and decrees related to the REDD+ Project, as well as Executive Decree 100 of 2020.</i>				
<b>Documentation submitted by the project developer</b>				
<ul style="list-style-type: none"> <li><i>AUD_VV_2022\environmental\2_Documentos legal\9_Legislación Political Constitution of the Republic of Panama 1972.pdf</i></li> <li><i>AUD_VV_2022\9_Legislación Environmental\2_Documentos Legal\Executive Decree 100 of 2020.pdf</i></li> <li><i>AUD_VV_2022\6_Documento de Proyecto\PDD_EmberáWounaan_V2.docx\ Table 11 laws and decrees related to the Emberá Wounaan REDD+ project (p. 36).</i></li> </ul>				
<b>Evaluation of the audit team</b>				<b>Date:</b> 29-05-2023
<i>The proponent supports and relates the required regulations and makes the pertinent modifications for the closure of the finding.</i> CLOSED CAR				

<b>CAR No.</b>	5	<b>Requirement No.</b>	Quantification of GHG Emission Reductions REDD+ Projects BCR0002 Version 3.1  Standard for the BCR Voluntary Carbon Market	<b>Date:</b> 10-04-2023
<b>Description of the CAR</b>				
<p>According to the field visit and during the interviews carried out in the audit, as well as what is determined by Executive Decree No. 100 of October 20, 2020 and Executive Decree No. 142 of 2021,</p> <ol style="list-style-type: none"> <li>1. The project must be registered in the National Climate Transparency Platform of the Ministry of Environment of Panama, following the established parameters and procedures.</li> <li>2. Likewise, it must have the approval of the Ministry of the Environment, which is responsible for corroborating that they are framed in the objective and guidelines of climate transparency.</li> <li>3. The two executive decrees are requested to be annexed.</li> </ol> <p>It is requested to carry out the corresponding management for the registration and approval of the project by the Ministry of Environment.</p>				
<b>Project Developer's Response</b>				<b>Date:</b> 12-04-2023
<ol style="list-style-type: none"> <li>1. In order to comply with the registration requested by the Ministry of Environment in the National Climate Transparency Platform, mentioned in Article 38 numeral 2 letter b, where it mentions the registration of mitigation actions implemented under local or international schemes and to avoid double counting of emission reductions due to deforestation and forest degradation (REDD+), The registration process was carried out as presented in the manuals and technical guides of the Climate Transparency Platform of the Ministry of Environment, however the platform is not enabled for this purpose.</li> <li>2. The presentation of the Emberá Wounaan REDD+ project to the Ministry of Environment was made by official letter on November 22, 2022, which was received by the Ministry of Environment with official seal on the same day at 10:09 am. The letter was presented by the General Cacique of the Emberá Wounaan region, Mr. Leonides Cunampia, the president of the congress, General Cirilo Peña and the general director of B Terra, Omar Fricentese. In which the REDD+ carbon project is exposed and the importance of this for the region in terms of village development, forest protection, social and environmental safeguards is highlighted. In addition, the summary version of the PDD granted to the Ministry of Environment of Panama is attached.</li> <li>3. The two executive decrees (100 of 2020 and 142 of 2021) are attached in the environmental legislation folder, as well as in Table 11 laws and decrees related to the Emberá Wounaan REDD+ project.</li> </ol>				
<b>Documentation submitted by the project developer</b>				



Attached is the documentation of the communications that B-Terra made in different periods of time with the aim of registering the REDD+ project in the PNTC, in addition to the requests for help and guidance that were made through the official emails that appear on the website of the Ministry of Environment.

Attached is a letter filed with the Directorate of Climate Change, Ministry of the Environment, requesting a response to obtain indications on the future registration of the project in the PNTC and its steps to follow, complemented by the procedures followed to date.

Since the platform for the registration of mitigation actions is not enabled. Attached are the emails sent and screenshots of the attempts to register the project.

Additionally, a statement filed on June 6, 2023 is attached, where the project document (PDD) is delivered officially and physically, while the concerns of the climate change directorate are answered. The project commits periodically to follow up on this June 6, 2023 release.

**Documentation submitted by the project developer**

1. AUD\_VV\_2022\14\_Hallazgos\Supports\Radicado\_RegistroPNTC.pdf
2. AUD\_VV\_2022\14\_Hallazgos\Supports\SoportesRegistro\_PNTC.pdf
3. AUD\_VV\_2022\11\_Anexos and  
complementary\12\_Presentación\_proyecto\_PDD\_06\_07\_23.pdf"

**Evaluation of the audit team**

**Date:** 16-08-2023

The required support to the developer on the multiple attempts to register the project with the platform mentioned in Executive Decree 100 of 2020 is attached. However, it is important that the letter filed with the Ministry of Environment on May 30, 2023 by the developer, once it is answered, is communicated to the OVV, which is why FAR 1 is opened, in order to follow up and monitor the response of the Project Registry before the Ministry of Environment.

CAR CLOSED IS OPENING FAR 1

<b>CAR No.</b>	6	<b>Requirement No.</b> <b>13.2</b>  <b>14 and 11</b>	Quantification of GHG Emission Reductions REDD+ Projects BCR0002 Version 3.1  Standard for the BCR Voluntary Carbon Market	<b>Date:</b> 10-04-2023
<b>Description of the CAR</b>				

In the FE\_EmberaWounaan\_V1 document, the BGB equation stipulated in the NREF of Colombia was used and not the one provided in the NREF of Panama. Also, in one of the spreadsheets, the BGB is listed as BRG. Adjustment requested.

BIOMASA AEREA Y SUBTERRANEA	
<b>Bosque Latifoliado Mixto Maduro</b>	
AGB (tC/ha)	366,56
BRG (tC/ha)	79,83
BT (tC/ha)	446,39
Fracción de carbono	47,00%
CBF (tC/ha)	209,80
Carbono Total (tCO2e/ha)	769,27
<b>Bosque Latifoliado Mixto Secundario</b>	
AGB (tC/ha)	212,56
BRG (tC/ha)	48,21
BT (tC/ha)	260,76
Fracción de carbono	47,00%
CBF (tC/ha)	122,56
Carbono Total (tCO2e/ha)	449,38

**Project Developer's Response**

**Date:** 04-05-2023

The acronym from BRG to BGB (Belowground Biomass) in the corresponding documents has been corrected.

The estimate of this reservoir was updated according to the formula proposed by Cairns et al. (1997) for tropical forests indicated in the National Forest and Carbon Inventory of Panama.

**Documentation submitted by the project developer**

- AUD\_VV\_2022\3\_Carbono\FE\_EmberaWounaan\_V2.xlsx\Hoja\_Parametros Gral
- AUD\_VV\_2022\3\_Carbono\FE\_EmberaWounaan\_V2.xlsx\Hoja\_FE RESERVOIRS
- AUD\_VV\_2022\3\_Carbono\FE\_EmberaWounaan\_V2.xlsx\Hoja\_Project Emission Factor

**Evaluation of the audit team**

**Date:** 29-05-2023

The proponent makes the pertinent modifications for the closure of the finding.

CLOSED CAR

<b>CAR No.</b>	7	<b>Requirement No.</b>  <b>13.2</b>  <b>14 and 11</b>	Quantification of GHG Emission Reductions REDD+ Projects BCR0002 Version 3.1  Standard for the BCR Voluntary Carbon Market	<b>Date:</b> 10-04-2023
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**Description of the CAR**

In the Carbono\_Deforestacion\_REDDEmberaWounaan\_V1 document, in order to determine the annual historical deforestation in the scenario without a REDD+ project, forest area values are reported that do not correspond to those reported in the cartography and in the excel document of REDD+ Areas Monitoring. It must be adjusted with the actual values.

Deforestación histórica anual en el escenario sin proyecto REDD+			
$CSB_{lb} = \left( \frac{1}{t_2 - t_1} \right) \times (A_1 - A_2)$			
BOSQUE LATIFOLIADO MIXTO MADURO			
Item	Unidad	Descripción	Dato
CSB <sub>lb</sub>	ha	Cambio anual en la superficie cubierta por bosque en el escenario sin proyecto	805,82
t2	Año	Año final del periodo de referencia	2018
t1		Año de inicio del periodo de referencia	2008
A2	ha	Superficie boscosa del área bajo control en el momento final	163.216
A1		Superficie boscosa del área bajo control en el momento inicial	171.275
BOSQUE LATIFOLIADO MIXTO SECUNDARIO			
CSB <sub>lb</sub>	ha	Cambio anual en la superficie cubierta por bosque en el escenario sin proyecto	6149,95
t2	Año	Año final del periodo de referencia	2.018
t1		Año de inicio del periodo de referencia	2.008
A2	ha	Superficie boscosa del área bajo control en el momento final	315.576
A1		Superficie boscosa del área bajo control en el momento inicial	377.075

**Project Developer's Response**

**Date:** 03-05-2023

The areas corresponding to each coverage are adjusted according to the geographic information presented by the project.

**Documentation submitted by the project developer**

- AUD\_VV\_2022\3\_Carbono\Carbono\_Deforestacion\_REDDEmberaWounaan\_V2.xlsx\Ex-ante Activity Data Sheet and Ex-post Activity Data Sheet

**Evaluation of the audit team**

**Date:** 29-05-2023

The proponent makes the pertinent modifications for the closure of the finding.

CLOSED CAR

<b>CAR No.</b>	8	<b>Requirement No.</b>  <b>13.2</b>  <b>14 and 11</b>	Quantification of GHG Emission Reductions REDD+ Projects BCR0002 Version 3.1  Standard for the BCR Voluntary Carbon Market	<b>Date:</b> 10-04-2023
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### Description of the CAR

The figures within the PDD, the RM and the quantification Excel documents will have to be adjusted, because some do not coincide with what is reported in the Excel documents for ex ante and ex post calculations, nor with the cartography presented. Here are some specific examples:

The project area in the PDD corresponds to 424,571.92 ha and in cartography to 424,400.

Estadísticas	
AProy_Frag_BNB_18	
1.2 Area_ha	
Estadística	Valor
Número	18
Suma	424400
Media	23577,8
Mediana	193,481

The reference area does not match what is reported in the calculations, mapping, and documents.

Area Proyecto Bosque (ha)	424.571,92	Año	Bosque	No Bosque	Suma
Area Bosque Región Referencia (ha)	478.792,18	2008	548.363,64	169.688,21	718.051,95
		2018	478.805,99	239.245,95	718.051,95

Estadísticas	
ARef_Frag_BNB_18	
1.2 Area_ha	
Estadística	Valor
Número	18
Suma	451081
Media	25060,1
Mediana	12563,1

The leaks also do not match what was reported in the Excel and the cartography and the pdd.

### Project Developer's Response

**Date:** 03-05-2023

The area figures of all the documents that mention these numbers, such as the PDD, the RM, the quantification Excel, are corroborated and updated, in accordance with the spatial information presented by the project.

### Documentation submitted by the project developer

- AUD\_VV\_2022\3\_Carbono\MonitoreoAreas\_REDDEmberaWounaan\_V2.xlsx
- AUD\_VV\_2022\3\_Carbono\Carbono\_Deforestacion\_REDDEmberaWounaan\_V2.xlsx
- AUD\_VV\_2022\4\_SIG\1\_GDB\B\_NB\_EmberaV2.gdb
- AUD\_VV\_2022\Project 6\_Documento\PDD\_EmberáWounaan\_V2.docx\6.1 Eligible Areas (p. 13).
- AUD\_VV\_2022\12\_Reporte monitoring\02\_Reporte monitoring\ReporteMonitoreo\_REDD+ Emberá Wounaan\_V2.docx\8.1 Deforestation

<b>Evaluation of the audit team</b>	<b>Date:</b> 29-05-2023																																						
<p>Once the modifications have been reviewed, it is evident that there are still inconsistencies between the figures presented in the DDA and between the figures presented in some layers of the cartography, as evidenced below.</p> <table border="1"> <thead> <tr> <th>Clase</th> <th>Escenario de línea base 2008</th> <th>Escenario de proyecto 2018</th> </tr> </thead> <tbody> <tr> <td>Bosque (ha)</td> <td>430,695.22</td> <td>424,476.14</td> </tr> <tr> <td>No Bosque (ha)</td> <td>5,856.26</td> <td>12,075.34</td> </tr> <tr> <td>Total general (ha)</td> <td>436,551.48</td> <td>436,551.48</td> </tr> </tbody> </table> <div style="display: flex; justify-content: space-around;"> <table border="1" style="width: 45%;"> <thead> <tr> <th colspan="2">Area_elegibilidad</th> </tr> <tr> <th colspan="2">1.2 Area_ha</th> </tr> <tr> <th>Estadística</th> <th>Valor</th> </tr> </thead> <tbody> <tr> <td>Número</td> <td>2</td> </tr> <tr> <td>Suma</td> <td>424476</td> </tr> <tr> <td>Media</td> <td>212238</td> </tr> <tr> <td>Mediana</td> <td>212238</td> </tr> </tbody> </table> <table border="1" style="width: 45%;"> <thead> <tr> <th colspan="2">AProy_Frag_BNB_18</th> </tr> <tr> <th colspan="2">1.2 Area_ha</th> </tr> <tr> <th>Estadística</th> <th>Valor</th> </tr> </thead> <tbody> <tr> <td>Número</td> <td>18</td> </tr> <tr> <td>Suma</td> <td>424400</td> </tr> <tr> <td>Media</td> <td>23577,8</td> </tr> </tbody> </table> </div> <p>The area of the Frag BNB 2018 Project Area layer is different from the eligible area. Adjustment requested.</p> <p>OPEN CAR</p>		Clase	Escenario de línea base 2008	Escenario de proyecto 2018	Bosque (ha)	430,695.22	424,476.14	No Bosque (ha)	5,856.26	12,075.34	Total general (ha)	436,551.48	436,551.48	Area_elegibilidad		1.2 Area_ha		Estadística	Valor	Número	2	Suma	424476	Media	212238	Mediana	212238	AProy_Frag_BNB_18		1.2 Area_ha		Estadística	Valor	Número	18	Suma	424400	Media	23577,8
Clase	Escenario de línea base 2008	Escenario de proyecto 2018																																					
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Número	18																																						
Suma	424400																																						
Media	23577,8																																						
<b>Project Developer's Response</b>	<b>Date:</b> 11-08-2023																																						
<p>The area figures of all the documents that mention these numbers, such as the PDD, the RM, the quantification Excel, are corroborated and updated, in accordance with the spatial information presented by the project.</p>																																							
<b>Evaluation of the audit team</b>	<b>Date:</b> 18-08-2023																																						

The developer adjusted some of the cartographic information so that it matches the information reported in the project documentation (PDD, RM, Calculations, etc.). However, there is still evidence of data that present cartographic and documentary discrepancies.

For example:

### 1. Leak Areas Don't Match

Estadísticas

Estadística	Valor
Número	2
Suma	45564,1
Media	22782
Mediana	22782
Desv est (pop)	16668,5
Desv est (muestra)	23572,8
Mínimo	6113,55
Máximo	39450,5
Rango	33337

Estadísticas

Estadística	Valor
Número	2
Suma	45564,1
Media	22782
Mediana	22782
Desv est (pop)	16668,5
Desv est (muestra)	23572,8
Mínimo	6113,55
Máximo	39450,5
Rango	33337

OBJECTID	gridcode	Class_name	AÑO	Area_ha	Shape_Length	Shape_Area
1	1	0 Bosque la...	2018	889,5974...	883736,2...	8895974,...
2	2	0 Bosque la...	2018	10348,38...	4310105,...	1034838...
3	3	1 Bosque la...	2018	11818,57...	2078559,...	1181857...
4	4	1 Bosque la...	2018	22507,53...	5485081,...	2250753...

El resultado de este análisis es la definición del área de fugas la cual es de 35.012,24 hectáreas.

### 2. Reference Areas Don't Match



B\_NB\_EmberaV2 — RRD\_treecover2018— Objetos Totales: 4, Filtrados: 4, Seleccionados: 0

OBJECTID	gridcode	Class_name	AÑO	Area_ha	hape_Lengt	Shape_Area
1	1	0 Bosque latifoliado mixto maduro	2018	12429,13...	8817993,...	1242913...
2	2	0 Bosque latifoliado mixto secundario	2018	226816,8...	6546741...	2268168...
3	3	1 Bosque latifoliado mixto maduro	2018	163216,4...	2000567...	1632164...
4	4	1 Bosque latifoliado mixto secundario	2018	315589,5...	7616819...	3155895...

<b>Area Bosque Región Referencia (ha) 2018</b>	<b>483.152,37</b>
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Año	Bosque latifoliado mixto maduro	Bosque latifoliado mixto secundario	Suma área (hectáreas)	Área perdida (hectáreas)
2008	171.560,13	379.023,41	550.583,54	0,00
2018	163.740,10	319.412,27	483.152,37	6.743,12

### 3. Eligible Areas Don't Match

B\_NB\_EmberaV2 — PA\_treecover2018\_Diss— Objetos Totales: 4, Filtrados: 4, Seleccionados: 0

OBJECTID	gridcode	Class_name	AÑO	Area_ha	hape_Lengt	Shape_Area
1	1	0 Bosque la...	2018	5748,68357416005	4311057,...	5748683...
2	2	0 Bosque la...	2018	6326,653086199909	4205014,...	6326653...
3	3	1 Bosque la...	2018	393433,9254412781	9302775,...	3934339...
4	4	1 Bosque la...	2018	31042,214330250103	8814507,...	3104221...

#### 3.6.5 Stratification

Para el Proyecto REDD+ Emberá Wounaan, se realizó la estratificación por medio de la cobertura presente, que se encuentra en el Mapa de Cobertura y Uso del suelo (2020) para el país de Panamá. Como resultado del análisis se definieron dos estratos, el primero es bosque latifoliado mixto maduro (394.734,83 ha) que se encuentra en mayor proporción en el área del Proyecto con un 91,96%. Seguido por bosque latifoliado mixto secundario (31.803,74 hectáreas) que agrupa además otras coberturas naturales que están presentes en menor proporción con un 8,04% (Véase [Figura 22](#) ~~Figura 22~~).

*These discrepancies in the data must be adjusted and, in addition, the cartography delivered must be cleaned and reorganized (4. GIS) so that up-to-date and consistent information with the documents of the REDD+ Project can be evidenced, since in several cases the information is scrambled or without denoting the respective versions (layers named differently, but with the same information, loose layers, folders without versions, layers named the same, but with different data, etc.), which causes confusion when corroborating the data.*

*In addition to the above, it was found that the cartography presents more than one coordinate reference system, such as: (SRC)WGS 84 / UTM zone 17N; EPSG:4686 - MAGNA-SIRGAS and*

*OGC:CRS84h - WGS 84 longitude-latitude-height. in its entirety. A single referral system should be adjusted and managed.*

*Open CAR*

***Project Developer's Response***

***Date: 18-09-2023***

The area figures of all the documents, such as the PDD, the RM and the quantification Excel, are corroborated, together with the cartography referring to the three areas of study, thus agreeing the established information.

### 1. Leak Areas

Selection Statistics of LK\_Vector\_treecover2018\_Diss

Field: **Area\_ha**

Statistics:

Count:	2	1
Minimum:	11944.960767	1
Maximum:	23067.276357	1
Sum:	35012.237124	1
Mean:	17506.118562	0
Standard Deviation:	5561.157795	0
Nulls:	0	0

El resultado de este análisis es la definición del área de fugas la cual es de 35.012,24 hectáreas.

### 2. Reference Areas

Statistics of RRD\_Vector\_treecover2018\_1

Field: **Area\_ha**

Statistics:

Count:	3
Minimum:	60559.533111
Maximum:	248803.138571
Sum:	475445.880024
Mean:	158481.960008
Standard Deviation:	77037.860741
Nulls:	0

Tabla 21. Áreas de bosque y no bosque para el período de referencia.

Clase	2008	2018
Bosque	546.421,52	475.445,88
No Bosque	175.420,86	246.396,50
Total	721.842,38	721.842,38

Año	Bosque latifoliado mixto maduro	Bosque latifoliado mixto secundario	Suma área (hectáreas)	Área perdida (hectáreas)
2008	173,810.32	372,611.20	546,421.52	0.00
2018	166,083.21	309,362.67	475,445.88	7,097.56

### 3. Eligible Areas

	OBJECTID *	Shape *	gridcode	AÑO	Class_name	Shape_Len	Shape_Area	Area ha
	1	Polygon	1	2018	Bosque latifoliado mixto maduro	7043706.175	3946891274.800	394689.1274
	2	Polygon	1	2018	Bosque latifoliado mixto secundario	6402182.985	300051722.4318	30005.17224

#### 3.6.5. Stratification

For the Emberá Wounaan REDD+ Project, stratification was carried out by means of the present cover, which is found in the Land Cover and Use Map (2020) for the country of Panama. As a result of the analysis, two strata were defined, the first is mature mixed broadleaf forest (**394,689.12 ha**), which is found in a greater proportion in the Project area with 91.96%. This is followed by secondary mixed broadleaf forest (**30,005.17 hectares**), which also includes other natural covers that are present in a smaller proportion with 8.04% (see Figure 22).

*The data referring to the areas within the cartography were adjusted and the folders referring to the GIS information were reorganized, with the data updated and consistent with the project's own documents.*

*In the same way, the cartography was revised and corrected, thus unifying the Coordinate Reference System, leaving all the layers in the WGS 84 UTM zone 17N system.*

#### Documentation submitted by the project developer

1. AUD\_VV\_2022\Project o6\_Documento\PDD\_EmberáWounaan\_V5.docx
2. AUD\_VV\_2022\o3\_Carbono\MonitoreoAreas\_REDDEmberaWounaan\_V4.xlsx

#### Evaluation of the audit team

**Date:** 06-10-2023

*It is evident that the documentation of the REDD+ Project (cartography, PDD, RM, calculations, etc.) still presents inconsistencies in terms of the areas associated with the spatial boundaries of the project, therefore, it is requested to adjust this information so that it coincides throughout all the documents.*

*Here are some examples:*

1. **The areas of Cémaco and Sambú do not coincide in PDD and RM (respectively).**

436.551,48 ha. La Comarca Emberá Wounaan se compone de dos territorios: El distrito Cémaco y el distrito Sambú, el primero de ellos se ubica al nororiente de la provincia en la serranía del Darién, con una extensión de 305.852 ha, dividida en los corregimientos de Lajas blancas, Manuel Ortega y Cirilo Guaynora. El distrito Sambú se ubica al suroccidente de la provincia del Darién, se compone de los corregimientos de Jingurudó y Río Sábalo, compuesto por las serranías de Pirre, Jingurudó, El Bagre y El Sapo, su extensión es de 130.699 ha. El Proyecto REDD+ Emberá Wounaan se ubica en la Provincia de Darién (Panamá), incluye 41 comunidades con aproximadamente 10.000 habitantes y 436.551 hectáreas distribuidas en dos sectores, Región Cémaco con tres corregimientos: Cirilo Guaynora, Manuel Ortega y Lajas Blancas, correspondiente al 72% del área total, y Región de Sambú con dos corregimientos Río Sabalo y Jingurudó en el 28% del área total. Para

2. **Areas associated with forest cover do not match**

Tabla 7. Coberturas de tierra identificadas en el área del proyecto.

Tipo de cobertura	Área (ha)	Área (%)
Bosque latifoliado mixto maduro	399.182,61	91,44
Bosque latifoliado mixto secundario	23.883,10	5,47

3.6.5 Stratification

Para el Proyecto REDD+ Emberá Wounaan, se realizó la estratificación por medio de la cobertura presente, que se encuentra en el Mapa de Cobertura y Uso del suelo (2020) para el país de Panamá. Como resultado del análisis se definieron dos estratos, el primero es bosque latifoliado mixto maduro (394.689,12 ha) que se encuentra en mayor proporción en el área del Proyecto con un 91,96%. Seguido por bosque latifoliado mixto secundario (30.005,17 hectáreas), que agrupa además otras coberturas naturales que están presentes en menor proporción con un 8,04% (Véase Figura 22).

3. The leak areas don't match.

Suma de Area_ha	Etiquetas de columna		
Etiquetas de fila	Bosque latifoliado mixto maduro	Bosque latifoliado mixto secundario	Total general
2008	12375,31161	26388,00623	38763,31785
2018	11960,19601	22243,93221	34204,12822
2019	11915,67727	21548,17122	33463,84849
2020	11851,52855	21281,80892	33133,33746
2021	11710,80325	21076,09027	32786,89352
2022	11647,53298	20912,9529	32560,48588
<b>Total general</b>	<b>71461,04967</b>	<b>133450,9618</b>	<b>204912,0114</b>

El resultado de este análisis es la definición del área de fugas la cual es de 35.012,24 hectáreas.

Open CAR.

**Project Developer's Response**

**Date:** 23-10-2023



Revision of the two Excel documents presented in Folder 2 is requested. Benefits on communities, because they correspond to the same document, but are called different.



Source of Table 13 of the PDD is requested  
Open CAR.

**Project Developer's Response**

**Date:** 20-11-2023

- The adjustment of the figure corresponding to the average annual emission reduction is made in accordance with the document *Carbono\_Total\_EmberaWounaan\_V6*, additionally, according to the new Project Document template delivered by the BioCarbon Registry standard, the total emission reduction in the quantification period of the initiative is added.
- The acronym "MESMI" is removed from section 17 of the project document taking into account that it was not implemented for the development of the Monitoring Plan.
- A paragraph is added in section 14.1 where it is specified that for the development of the biodiversity conservation requirement, an analysis of the high conservation values was carried out taking into account the ecosystems present in the project area, taking as a reference theoretical information and the analysis of fauna in Metití, Darien Province.
- The *CaracterizacionDocumental\_EmberaWounaan\_V1* document is updated, updating its version and being attached in the next section of this CAR.
- The tables presented in the document "*AVC\_REDD+EmberáWounaanV3*" are labeled.
- The information presented in the *02\_Cobeneficios/2\_Palma* folder of Wax/Component 2 is corroborated. Benefits on communities and a single document is left that responds to what is requested.
- The source of Table 9 of version 7 of the PDD is listed.

**Documentation submitted by the project developer**

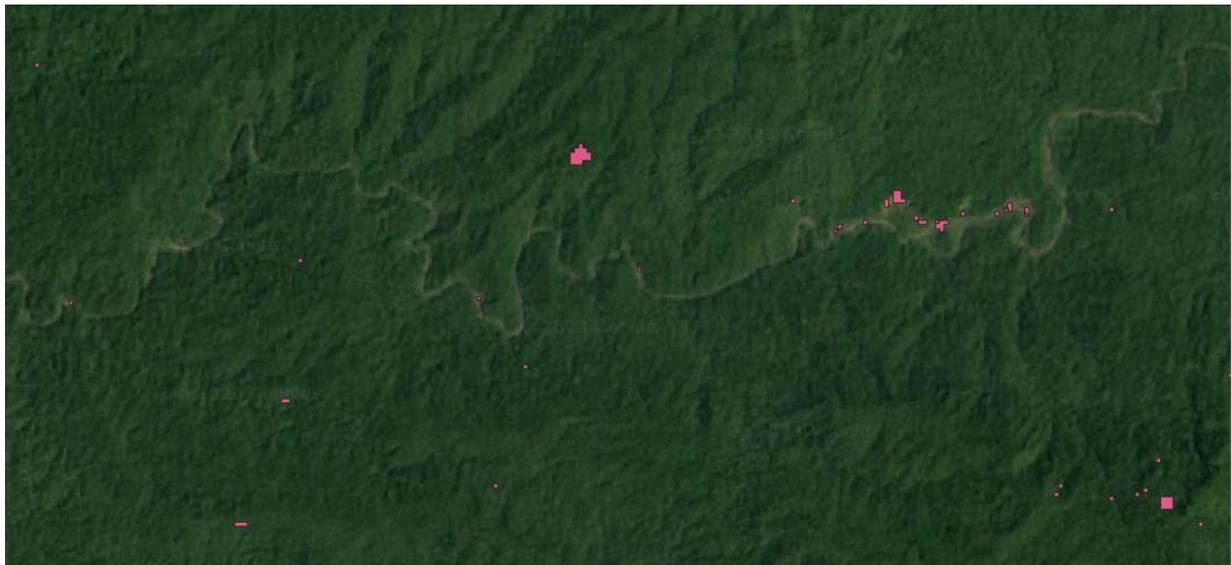
<p>AUD_VV_2022\Project o6_Documento\PDD_Emberá Wounaan_V7.docx</p> <p>AUD_VV_2022\13_Gestión of information\Caracterizacion Documental__Embera Wounaan_V2.xlsx</p> <p>AUD_VV_2022\02_Cobeneficios\2_Sello_Palma of Wax\Component 1. Biodiversity conservation\AVC_REDD+Embera Wounaan_V3.docx</p> <p>AUD_VV~1\02_COB~1\2_SELL~1\COMPON~1.BEN\INDICA~1.XLS</p>	
<p><b>Evaluation of the audit team</b></p>	<p><b>Date:</b> 19-01-2024</p>
<p>The proponent is considered to have made the necessary modifications for the closure of the finding.</p> <p>CLOSED CAR</p>	

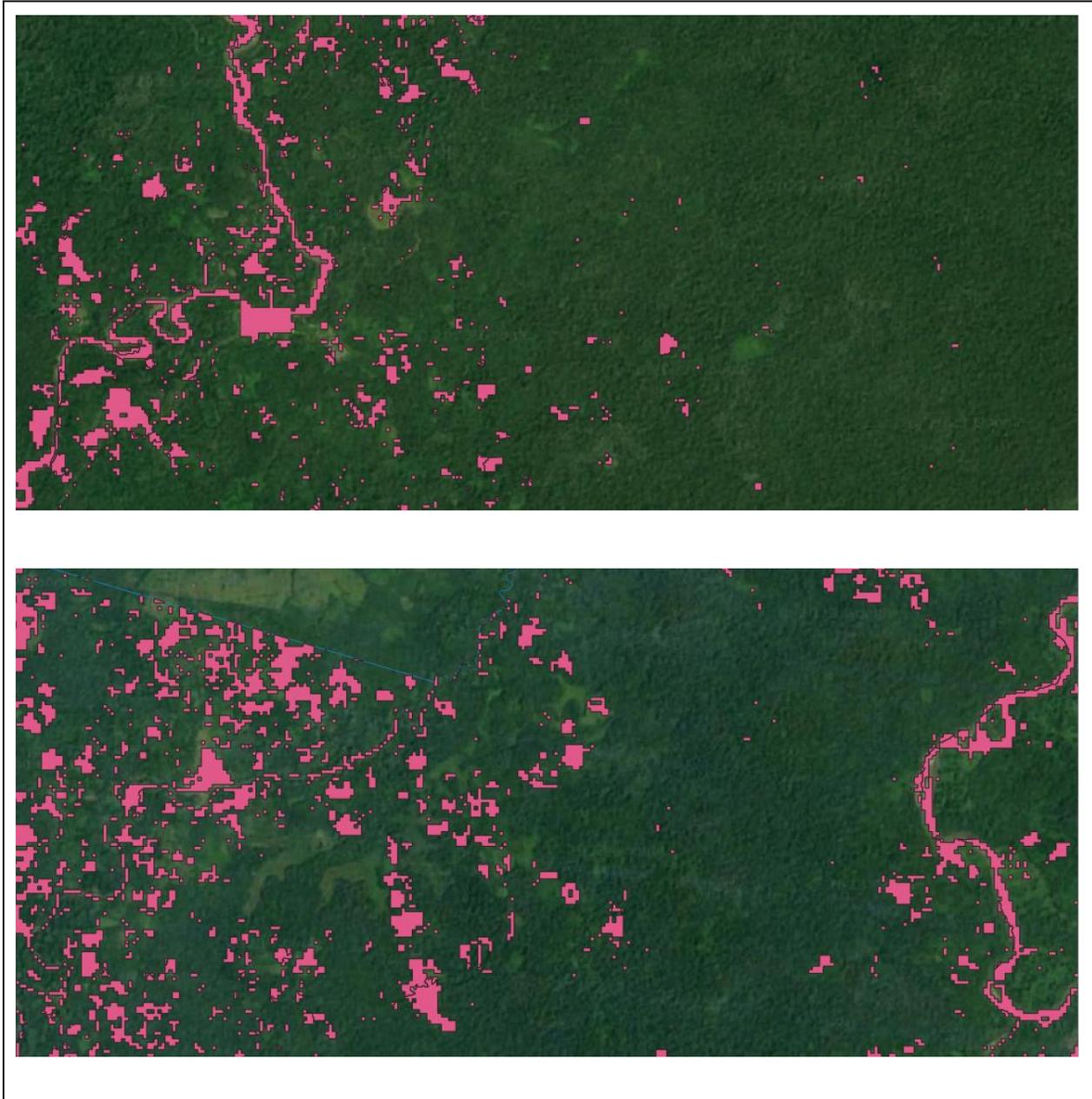
<p><b>CAR No.</b></p>	<p>9</p>	<p><b>Requirement No.</b></p> <p>8</p>	<p>Quantification of GHG Emission Reductions REDD+ Projects BCR0002 Version 3.1</p>	<p><b>Date:</b> 10-04-2023</p>
<p><b>Description of the CAR</b></p> <p>In the PDD, the quantification of forest through forest-non-forest Landsat imagery from online platforms is mentioned in the Eligible Areas chapter. However, the type and platform used are not clear, so the tools used to establish the spatial and temporal limits of the project should be clarified, specifying the platforms used to verify their reliability.</p>				
<p><b>Project Developer's Response</b></p>			<p><b>Date:</b> 27-04-2023</p>	
<p>The Eligible Areas section of the PDD is added to the source used as input for the determination of forest-non-forest areas.</p>				
<p><b>Documentation submitted by the project developer</b></p>				
<p>AUD_VV_2022\Project 6_Documento\PDD_Emberá Wounaan_V2.docx\6.1 Eligible Areas (P. 13)</p>				
<p><b>Evaluation of the audit team</b></p>			<p><b>Date:</b> 29-05-2023</p>	

*As mentioned in the "Eligible Area" section of the DDA, the forest cover quantification methodology for the project was based on the provisions of the articles "Quantification of global gross forest cover loss" and "High-Resolution Global Maps of 21st-Century Forest Cover Change" (although the former is only mentioned in the literature). However, it is necessary to attach the methodology that is being used to quantify the forest mappingly.*

*In addition, and taking into account the principles of relevance, accuracy, full coverage and consistency, processes should be used with the satellite images used, such as corrections and improvements. In accordance with the above, it is notable that a smoothing process was not carried out after the raster process, a necessary procedure to get closer to the real scenario that is proposed in each image and period, so the project must use the necessary procedures to improve the images and get closer to the real scenario of the eligible area and not overestimate or underestimate the forest areas.*

*Below are some screenshots of the project's eligibility layer that support the project's request.*







OPEN CAR

**Project Developer's Response**

**Date:** 11-08-2023

The methodology used for the quantification of forested and deforested areas in the project area is attached. It describes the platform used to obtain the satellite images and specifies the geo-processes that were implemented to determine the quantification of the areas classified as forest and non-forest.

Additionally, the processes that were used on the satellite images are indicated and it is detailed which geo-processes were not applied (Smoothing), as they are not relevant according to different sources of secondary information. This allows the project to comply with the principles of relevance, accuracy, total coverage and coherence of the methodology and standard used.

**Documentation submitted by the project developer**

- AUD\_VV\_2022\4\_SIG\1\_GDB
- AUD\_VV\_2022\4\_SIG\REDD+Embera GIS Geoprocessing Report Wounaan.pdf

**Evaluation of the audit team**

**Date:** 22-08-2023

The developer indicates the processes that were used on the satellite images and details that geo-processes were not applied as they were considered not relevant according to the secondary information sources cited. However, the methodology used turns out to be biased for the analysis of water bodies or drainages, which are categorized as non-forest since they are intermittent and are overestimated and underestimated throughout the course of the channels. The polygons sent in the "Eligibility Area" layer are multi-part polygons that group many single-part polygons, so when doing the analysis of these single-part polygons it is evident that many of the polygons, exactly, 10,323 measure less than 0.5 ha, which is the measure defined as the minimum mapping area for the project according to the official definition of Panamanian forest. in Panama's National REDD+ Strategy. In accordance with the above, the cartography must be adjusted with respect to the above.

The project in the document called "Emberá Wounaan GIS REDD+ Geoprocessing Report" states the following: "... For the project area, pixels with extensions of less than 0.5 hectares (approximately 5 pixels) were eliminated. This aligns with Panama's official definition of forest, which is defined in Panama's National REDD+ Strategy (MINAMBIENTE, 2022)...". However, the DDA states: "... According to the BCR 0002 methodology, eligible areas are all those that within the geographical limits of the project correspond to the category of forest according to the definition of forest of the CDM, which are identified under this structure at the beginning of the project activities and ten (10) years before the start date of the project. According to the Clean Development Mechanism, forests are minimum areas of 1 hectare with 30% canopy cover, with trees greater than 5 m tall, whose maturation has taken place on site..."

The developer is requested to define the minimum cartographable unit with which he or she is working and that this choice is traceable with all the documents and annexes submitted.

OPEN CAR

**Project Developer's Response**

**Date:** 19-09-2023

The "eligible area" is modified in order to comply with the minimum area which is defined as 0.5 ha, this is aligned with the official definition of Panama's forest determined in the National REDD+ Strategy Panama (MINAMBIENTE, 2022). To achieve this, it is done by means of the Eliminate geoprocess, which merges adjacent polygons with those that share a longer edge. The above can be verified within the "Area\_Elegible\_V2" shapefile.

As indicated above, the minimum mapping area for the project area was defined as extensions of less than 0.5 hectares, in accordance with the above, the documents and cartography are modified, giving traceability with all the files.

To comply with the analysis of the bodies of water or drains, the identification of inconsistencies in the original base layer that was used as a reference is carried out and, from a selective cut, the incorrect segments and polygons of this layer are eliminated. Subsequently, the new polygons of water bodies for the project area and the leak belt are manually digitized. As an input, a processed mosaic of satellite images from the Landsat 8 program is used to ensure accuracy in the delimitation of intermittent bodies of water. The result of the digitization of these drains is in the shapefile "DrenajesD\_Embera.shp"

This process is further detailed in the *Embera Wounaan REDD+ GIS Geoprocessing Report V2.docx*

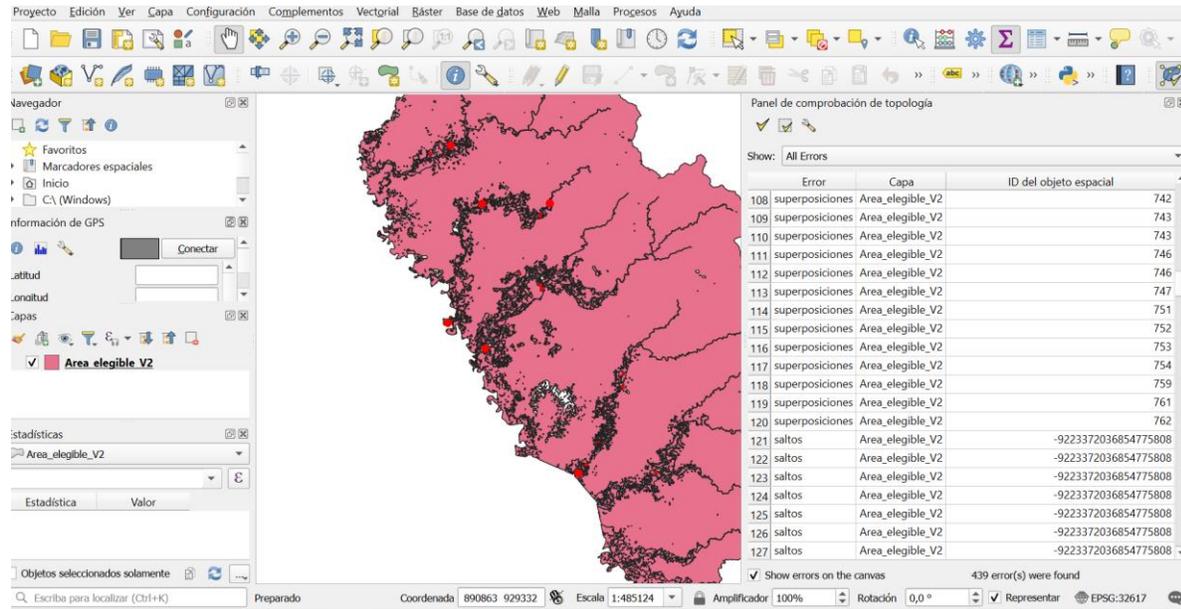
**Documentation submitted by the project developer**

- AUD\_VV\_2022\04\_SIG\4\_SHP\Area\_elegible\_V2.shp
- AUD\_VV\_2022\06\_Documento de proyecto\PDD\_EmberáWounaan\_V5.docx\3.6.1 Eligible areas in the GHG project boundary
- AUD\_VV\_2022\04\_SIG\4\_SHP\DrenajesD\_Embera.shp
- AUD\_VV\_2022\04\_SIG\REDD+Embera Wounaan Geoprocessing Report V2.docx

**Evaluation of the audit team**

**Date:** 10-10-2023

The project's mapping has overlaps and jumps, which can lead to errors in carbon quantification. Jumps are also found as topology errors. In accordance with the above, the developer is requested to corroborate and verify the topology errors of all GIS layers.

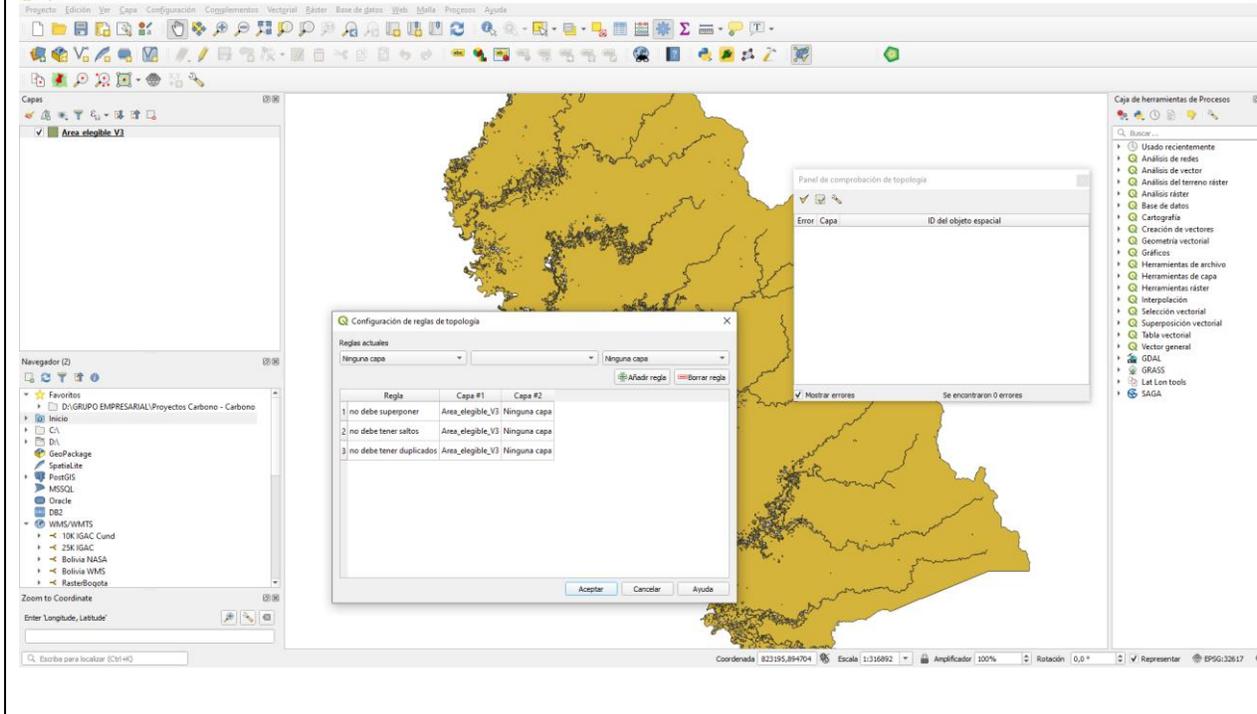


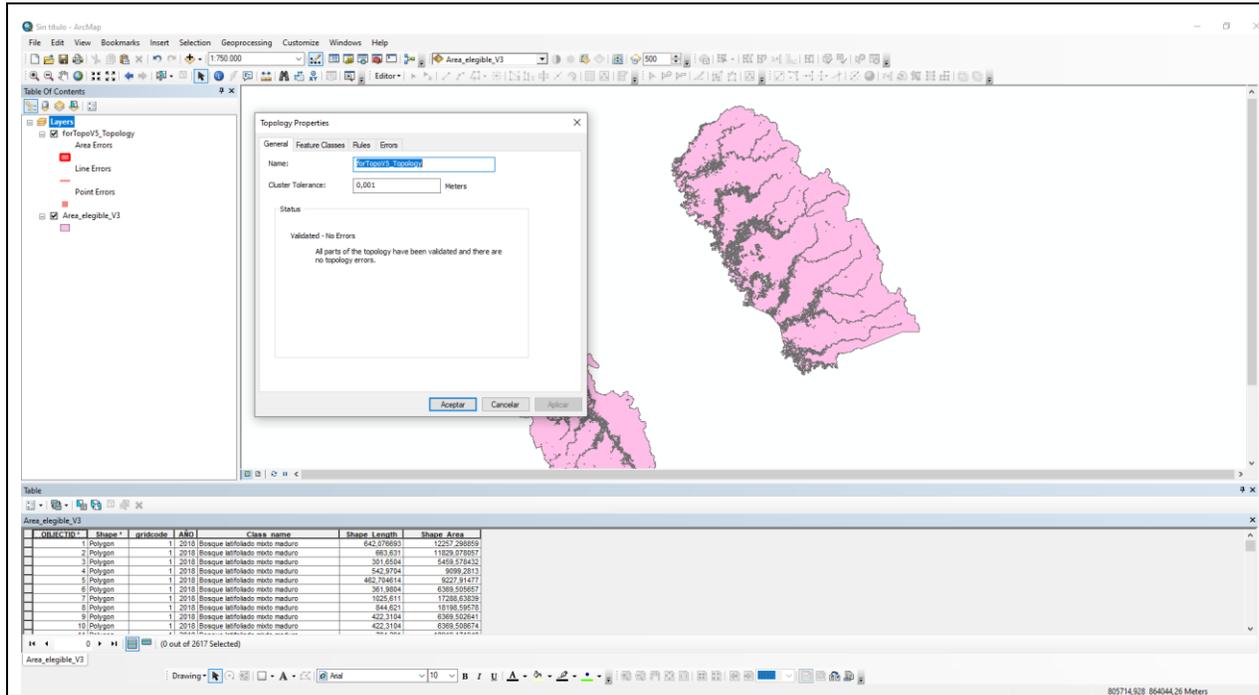
Open CAR

**Project Developer's Response**

**Date: 23-10-2023**

*It is corroborated by different topology checking algorithms, evidencing that there are no overlapping or jumping errors. The tolerance with which the algorithm runs must be corroborated since it may be due to the differences in the processes of the software, in the same way evidence is attached:*





**Documentation submitted by the project developer**

1. AUD\_VV\_2022\04\_SIG\4\_SHP\Area\_elegible\_V3.shp
2. AUD\_VV\_2022\04\_SIG\4\_SHP\DrenajesD\_Embera\_.shp
3. AUD\_VV\_2022\04\_SIG\REDD+Embera Wounaan Geoprocessing Report V2.docx

**Evaluation of the audit team**

**Date:** 05-11-2023

The proponent is considered to have made the necessary modifications for the closure of the finding.  
**CLOSED CAR**

CAR No.	10	Requirement No. 5 and 8 8 10.8	Quantification of GHG Emission Reductions REDD+ Projects BCR0002 Version 3.1  Standard for the BCR Voluntary Carbon Market	Date: 10-04-2023
<b>Description of the CAR</b>				

<i>Consultation is requested from the Directorate of Protected Areas of the Ministry of Environment of Panama, on the implementation of the Emberá Wounaan REDD+ project, taking into account the overlap of the project area with the Darién National Park, the Serranía del Bagre Reserve and the Heritage Site established by UNESCO.</i>	
<b>Project Developer's Response</b>	<b>Date:</b> 03-05-2023
<i>Attached is a consultation document carried out by the protected areas unit in accordance with the concept issued by the legal unit, the response after the meeting is currently being consolidated. As a confirmation of the process carried out, the list of assistance with the entities involved in the process, mainly delegates of B Terra Corp., is also presented. And in charge of the MyEnvironment Unit.</i>	
<b>Documentation submitted by the project developer</b>	
<ul style="list-style-type: none"> <li>• AUD_VV_2022\10_Tenencia of the earth\ Consulta_AP_Miambiente</li> <li>• AUD_VV_2022\11_Anexos <span style="float: right;">and</span> complementary\11_Concepto_Registro_AreasProtegidas.pdf</li> <li>• AUD_VV_2022\11_Anexos <span style="float: right;">and</span> complementary\1_Asistencia\Asistencia_SocializacionAP_052023.pdf</li> </ul>	
<b>Evaluation of the audit team</b>	<b>Date:</b> 29-05-2023
<p><i>The concept document made by the professional Harley J. Mitchell Morán is received, where he sets out the reasons to justify that it is not necessary to request approval of the project to MiAmbiente and the list of assistance to the socialization of the project with professionals from the Protected Areas group of the entity held on May 11, 2023. However, it is evident that in the consultation carried out with MiAmbiente, only the Darien National Park is mentioned, and not the Serranía del Bagre Reserve and the Heritage Site established by UNESCO, as initially requested.</i></p> <p><i>In accordance with the above, in addition to the requirements cited in this finding and contemplating Executive Decree 100 of 2020, it is still necessary for the OVV to know the position of the Directorate of Protected Areas of the Ministry of Environment of Panama, on the implementation of the Emberá Wounaan REDD+ project, taking into account the overlap of the project area with the Darién National Park. the Serranía del Bagre Reserve and the Heritage Site established by UNESCO.</i></p> <p>OPEN CAR</p>	
<b>Project Developer's Response</b>	<b>Date:</b> 15-06-2023

The request formally made to the national director of the directorate of protected areas and biodiversity of the Ministry of Environment of the Panamanian republic José Victoria is presented, requesting a concept on the overlap of the Emberá Wounaan Region with the Serranía del Bagre and the Darién National Natural Park, the latter also cataloged as a World Heritage Site according to UNESCO on May 17, 2023. Attached is evidence of the receipt by the Directorate of Protected Areas and Biodiversity on May 25 of this year. Additionally, in order to follow up on the documentation filed, a copy of the email sent on August 8, 2023, addressed to the management and acknowledging receipt with the entity's stamp on August 9, 2023, is attached.

**Documentation submitted by the project developer**

- AUD\_VV\_2022\10\_Tenencia of the earth\1. Request Areas Protegidas.pdf
- AUD\_VV\_2022\10\_Tenencia of the earth\3. Receipt of Power of Attorney and DIR\_Aprotegidas.pdf Documents
- \AUD\_VV\_2022\10\_Tenencia of the earth\4. Follow-up to request to Protegidas.pdf Areas

**Evaluation of the audit team**

**Date:** 18-08-2023

*The developer made a formal request to the Directorate of Protected Areas and Biodiversity of the Ministry of Environment of Panama in order to know and support in writing the concept of this entity in relation to the implementation of the Emberá Wounaan REDD+ initiative, contemplating the overlap with the Darién National Natural Park and the Serranía del Bagre Reserve. However, the developer has not yet received an official response from the Ministry of the Environment.*

*According to the provisions of Article 95 of Executive Decree No. 84 of 1999, Title VIII of 1999, "... The General Congress, in coordination with the National Environmental Authority (ANAM), will define and promote policies for the protection, conservation, use, exploitation and sustainable exploitation of natural resources and the environment. To this end, the Congress shall create the Directorate of Natural Resources and the Environment, as responsible for the planning, organization, coordination, and execution of the plans emanating from the General Congress..."*

*In addition, according to article 97 "... The Directorate of Natural Resources and Environment of the General Congress, in coordination with the National Environmental Authority, shall jointly formulate and execute plans, programs and projects that are considered of common interest for the protection, conservation and sustainable use of Natural Resources and the Environment in areas defined as biocultural subsistence or as part of a system of protected areas. These plans will be developed through technical and financial cooperation agreements.*

*The part of the Darién National Park that is located within the Emberá Wounaan Region must be administered jointly by the Traditional Authorities of the Region and the National Environmental Authority, so as to fulfill the purposes established in the legal regulations creating the Emberá Region (Law No. 22 of 8 November 1983) and the Darién National Park (Law No. 21 of 7 August 1980) for the benefit of the Emberá-Wounaan people..."*

*On the other hand, the BCR Standard version 3.1., in its numeral 12 states: "... When the project carries out activities within the territories of ethnic groups and/or local traditional communities, both its members, individuals and the environmental authorities must guarantee respect for their rights, warn and develop the procedures provided for by law..."*

*Paragraph 12.1 states: "... For AFOLU projects, the project owner shall demonstrate land tenure as provided for in the applicable national regulations..."*

*The proposer should clarify*

- a. Who is the Directorate of Natural Resources and Environment within the Region? and*
- b. What activities and management plans have you carried out within the framework of your responsibility and the functions set forth in Article 96 of the Executive Decree?*

- c. *How do the environmental authority and the Directorate of Natural Resources of the Region work together in favor of the management of the protected areas that are part of the Region?*
- d. *With the above, it is necessary to know the position of the National Directorate of Protected Areas and Biodiversity of the Ministry of Environment regarding the implementation of the Emberá Wounaan REDD+ project within the areas that overlap with the Darién National Park and the actions and management plans that are jointly projected within the framework of the implementation of the Emberá Wounaan REDD+ project.*

OPEN CAR

**Project Developer's Response**

**Date:** 19-09-2023

**a. Who is the Directorate of Natural Resources and Environment (DIRENA) within the region?**

*A director: Currently it is Ubaldo Berrugati who works in coordination with the Local Congresses and reports directly to the general administrator, Mr. Pablo Guainora. See AUD\_VV\_2022\01\_Acuerdos\01\_Acuerdo community\Manual-de-organizacion-y-funciones-del-congreso-general-embera-wounaan-195.pdf/Page 59.*

*The Directorate of Natural Resources and Environment was created by the General Congress, in order to define and promote policies for the protection, conservation, use and exploitation of the natural resources of the region, which are collective heritage, as indicated in Article 95, Title VIII of Executive Decree 84 of 1999 and Law 22 of 1983 Chapter IV. It is made up of the Directorate and the Protection and Conservation, Forestry Development, Mineral Affairs and Research Units. "In coordination with the Local Congresses, it will ensure and promote the protection and sustained management of natural resources, as stipulated in the Manual of Organization and Functions of the General Congress Emberá /Wounaan (2000).*

**b. What activities and management plans have you carried out within the framework of your responsibility and the functions set forth in Article 96 of the Executive Decree?**

*The director of DIRENA, at this time Mr. Berrugati, in the fulfillment of his duties:*

- *Learn about the projects for the use of natural resources that exist within the area of the region.*
- *It is responsible for ensuring that these projects do not exceed their limits.*
- *It supervises projects for the use of natural resources in order to ensure compliance with them.*
- *In coordination with each Local Congress, they are ensuring the protection of natural resources in order not to allow inappropriate exploitation and misuse:  
Supervision so that they do not carry out illegal logging within the region.  
Supervision of permits for domestic use, with local and general authorities.  
In the summer they ensure the prevention of forest fires, they check that the firebreaks are in place in order to mitigate any damage.  
Supervision to ensure that the mitigation measures of the management plan are met.*
- *Together with the Local Congresses and especially with the Nokora leaders, they report to the Administrator, General Chief, Regional Chiefs about the irregularities and non-compliance with the provisions of the existing project contracts in the communities, in accordance with the provisions of Article 19 of Law No. 22 of 1983. The analysis of this information allows decisions to be made for the suspension of those projects that are in breach of the required conditions.*
- *All the activities described above are carried out with very little or no budget, for the great scope and responsibility that it entails, one of the directorates that will be strengthened with greater budget and personnel by the REDD+ EW project is DIRENA.*

**c. How do the environmental authority and the Directorate of Natural Resources of the Region work together in favor of the management of the protected areas that are part of the Region?**

*Environmental authorities do not work together with DIRENA; there are no activities, there are no payments for park rangers paid by the environmental authorities, there are no salaries or budgets for the functions of DIRENA, in favor of the protected areas of the region.*

*"There is no plan or program jointly developed in favor of protected areas between the Emberá Wounaan region and national environmental authorities." (See AUD\_VV\_2022\01\_Acuerdos\01\_Acuerdo community\NA SAC10.pdf where it is stated that "the region has managed the care of its forests, without the help of MiAmbiente; each community, both in Cémaco and Sambú, is in charge of taking care, within its limits, that there is no illegal logging, burning of forests, entry of settlers, among others."*

*Since the creation of the Directorate of Natural and Environmental Resources of the region, its director and the representatives of the traditional authorities have executed their functions to the best of their ability without budgetary allocation, they make approaches to government agencies when:*

- 1- They are summoned to meetings*
- 2- They turn on their own to government institutions to seek support when something threatens the rational use of natural resources or the quality of life of the population and cannot be remedied by them.*
- 3- Seeking respect for traditional laws in balance with national laws in relation to environmental authorities for the conservation and protection of the forest.*

**d. It reiterates the need to know the position of the National Directorate of Protected Areas and Biodiversity of the Ministry of Environment regarding the implementation of the Emberá Wounaan REDD+ project within the areas that overlap with the Darién National Park and the actions and management plans that are projected jointly within the framework of the implementation of the Emberá Wounaan REDD+ project.**

*The National Directorate of Protected Areas and Biodiversity of the Ministry of Environment convened a meeting next Thursday 21/09/23 to coordinate the response. For this reason, the document will be sent and attached to the report as soon as it is processed.*

**Documentation submitted by the project developer**

- AUD\_VV\_2022\01\_Acuerdos\01\_Acuerdo community\Manual-de-organizacion-y-funciones-del-congreso-general-embera-wounaan-195.pdf/Page 59.*
- AUD\_VV\_2022\01\_Acuerdos\01\_Acuerdo community\NA SAC10.pdf*

<b>Evaluation of the audit team</b>	<b>Date:</b> 19-10-2023
<p>The project developer satisfactorily answers the questions asked in items a, b and c.</p> <p>Taking into account the response issued on January 11, 2024 by the Biocarbon Registry standard to the consultation made by B-Terra about the pronouncement of the Directorate of Protected Areas of the Ministry of Environment of Panama, which mentions:</p> <p>"... BioCarbon confirms that "there is no obligation of the standard to obtain a concept of recognition by the Directorate of Protected Areas of the Ministry of Environment of Panama, for the execution of the Emberá Wounaan REDD+ project in areas overlapping with the National System of Protected Areas (SINAP)..."</p> <p>According to the pronouncement of the BCR program by Angela Duque Villegas, Icontec considers the discovery closed. However, FAR 4 is generated in this regard and an Agreement of exoneration of legal liability and indemnity is made between ICONTEC and the representatives of B-TERRA and CO2CERO S.A.S, the General Cacique of the Emberá Wounaan Region and the president of the General Congress of the Emberá Wounaan Region, in which it is specified that the project is responsible for the risks involved by legality. use, use, ownership and/or tenure of the properties subject to the validation and verification audit.</p> <p>CAR Closed, FAR 4 Opening</p>	

<b>CAR No.</b>	11	<b>Requirement No.</b>	8	<b>Quantification of GHG Emission Reductions REDD+ Projects BCR0002 Version 3.1</b>	<b>Date:</b> 10-04-2023
<b>Description of the CAR</b>					
<ol style="list-style-type: none"> <li>1. A chapter mentioning and illustrating the project's existing overlap with the Darién National Park, the Serrania del Bagre Reserve, and the UNESCO Heritage Site should be included in the DDA.</li> <li>2. A table with the list of communities for the PDD and the RM must be generated.</li> <li>3. The map evidencing the overlaps of the project and the Degradation map of the project that are not found in the documentation submitted by the proponent must be generated and attached.</li> </ol>					
<b>Project Developer's Response</b>					<b>Date:</b> 12 04 2023

<p>4. It is mentioned within the project document in the identified overlap of the project area with the protection figures of Darién National Natural Park, Serranía del Bagre Biological Corridor and World Heritage Site, additionally, the image that evidences this overlap with the project area (Figure 6) and the respective legal justification issued on it is attached.</p> <p>5. A list of communities involved in the project is included in the PDD document in the chapter on project participants.</p> <p>6. Attached is an area overlap map and a degradation map.</p>	
<p><b>Documentation submitted by the project developer</b></p>	
<p>1. AUD_VV_2022\6_Documento de Proyecto\PDD_EmberáWounaan_V2.docx\ 10.3 Laws and decrees (Final Paragraph) (p. 38).</p> <p>AUD_VV_2022\Project 6_Documento\PDD_EmberáWounaan_V2.docx\ Figure 6. Map of protected areas in the project area (P. 39).</p> <p>AUD_VV_2022\10_Tenencia of the earth\Consulta_TraslapasAP_2022.pdf</p> <p>2. AUD_VV_2022\Project 6_Documento\PDD_EmberáWounaan_V2.docx\ 15.2 Project participants\Table 23 and Table 24. (P.89 – 90).</p> <p>3. AUD_VV_2022\4_SIG\2_MAPAS\Map Degradacion.pdf AUD_VV_2022\4_SIG\2_MAPAS\Map of protegidas.pdf Areas</p>	
<p><b>Evaluation of the audit team</b></p>	<p><b>Date:</b> 29-05-2023</p>
<p>The proponent is considered to have made the necessary modifications for the closure of the finding. However, it is considered that it would be ideal for the Degradation and Deforestation maps to include the project's Communities layer and to give each of the project's maps a Title.</p> <p>CLOSED CAR</p>	

<p><b>CAR No.</b></p>	<p>12</p>	<p><b>Requirement No.</b></p> <p>8</p>	<p>Quantification of GHG Emission Reductions REDD+ Projects BCR0002 Version 3.1</p>	<p><b>Date:</b> 10-04-2023</p>
<p><b>Description of the CAR</b></p> <p>Regarding the spatial and temporal limits, the cartography does not show the discount of the roads in the project area, nor the inclusion of them in the maps presented. Likewise, the nomenclature of the bodies of water in their entirety should be included in the cartography, because during the field visit it was identified that they are not fully marked.</p>				
<p><b>Project Developer's Response</b></p>			<p><b>Date:</b> 03-05-2023</p>	

The corresponding discount is made for roads in the eligible area of the project, that is, from the initial year, because they are small roads with little vehicular traffic, these are not reflected in the national base cartography of Panama and the input that was taken was the one that was raised in the field, this discount is made by taking the lines of the field tracks to polygons starting from a buffer of 5 meters wide, then these polygons will be rasterized, leaving Boolean pixels that will later be subtracted from the final coverage that was had for each year of monitoring and from the baseline, which represents modifications in the results of each year of verification.

**Documentation submitted by the project developer**

- AUD\_VV\_2022\4\_SIG\1\_GDB\B\_NB\_EmberaV2.gdb
- AUD\_VV\_2022\Project\_6\_Documento\PDD\_EmberáWounaan\_V2.docx\6.1 Eligible Areas (p. 13).
- AUD\_VV\_2022\12\_Reporte monitoring\02\_Reporte monitoring\ReporteMonitoreo\_REDD+ Emberá Wounaan\_V2.docx\8.1 Deforestation

**Evaluation of the audit team**

**Date:** 29-05-2023

It is requested to present the layer of the roads identified by the project surveyed in the field as mentioned in the response to the finding, likewise, it is requested that the proponent present the evidence and support of how he proceeded to make the discount of the identified roads, since by mentioning: "starting from a buffer of 5 meters wide, Subsequently, these polygons were rasterized, leaving Boolean pixels that were later subtracted from the final coverages that were had for each year of monitoring and from the baseline, which represents modifications in the results of each year of the verification" neither in the response to this finding nor in an additional document is shown the work and the representation of the discounts made because of the roads. It is necessary for the proponent to detail the processing carried out and the reasons for not showing the buffer associated with the roads, indicating the totality of the discounts attributed by the existence of the roads in the project area.



OPEN CAR

**Project Developer's Response**

**Date:** 11-08-2023

*The discounting of the roads in the project area was made from the conversion of the tracks obtained in the field into vector polygons, which were later reclassified on the vectorized layer of the forest-non-forest areas of the project as non-forested areas. This procedure is explained in more detail in the document called Embera Wounaan.pdf REDD+ GIS Geoprocessing Report, which describes the detailed step-by-step of each of the geoprocesses used in the project area, as well as the software used.*

**Documentation submitted by the project developer**

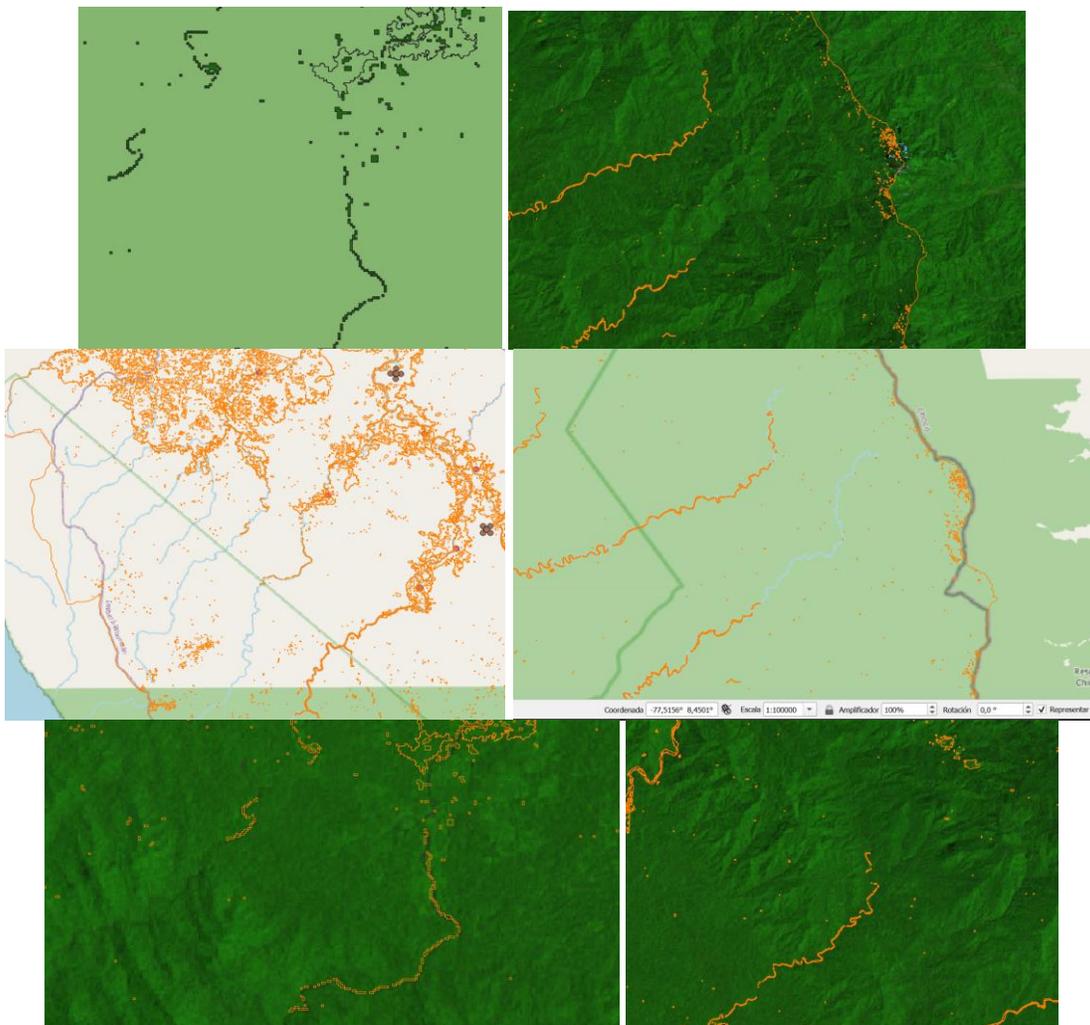
- }AUD\_VV\_2022\4\_SIG\REDD+Embera GIS Geoprocessing Report Wounaan.pdf

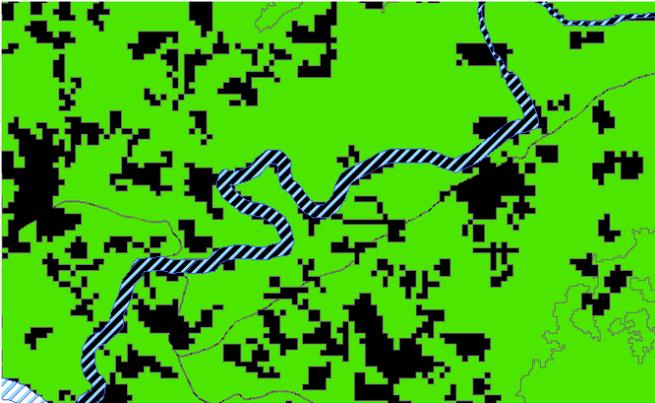
**Evaluation of the audit team**

**Date:** 18-08-2023

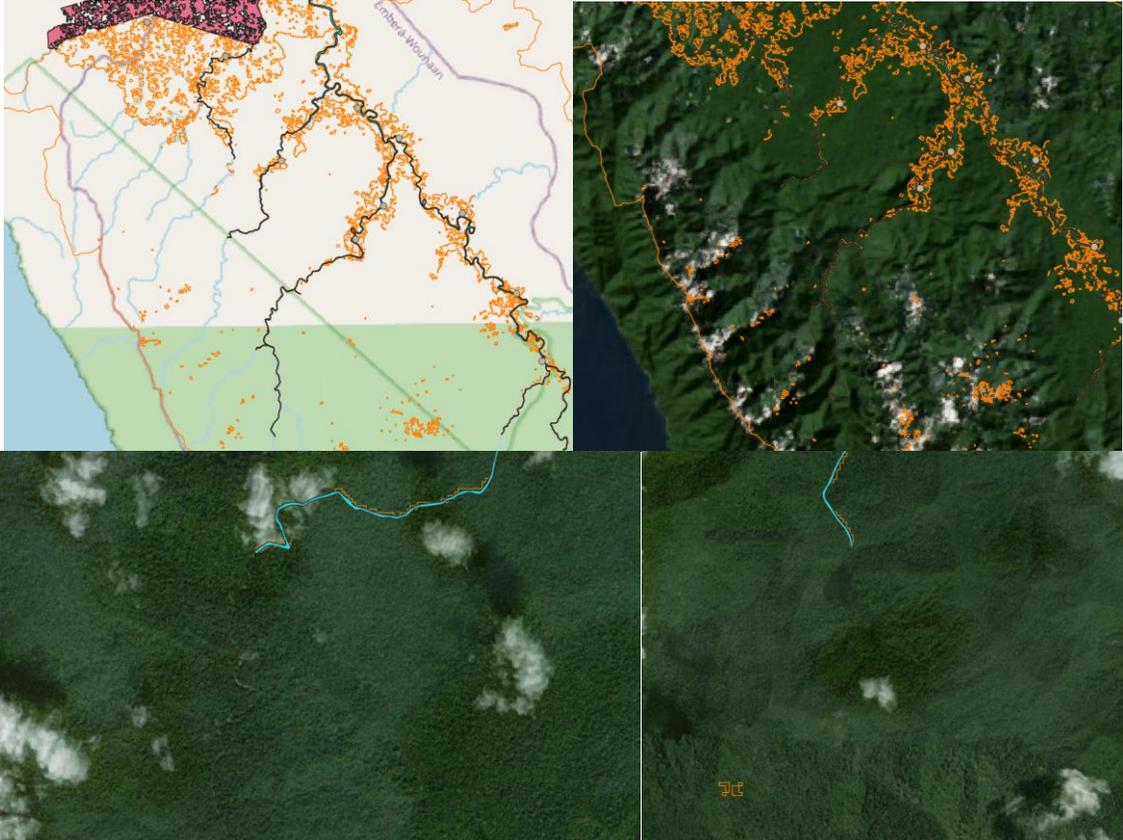
The developer attached a report related to the REDD+ Project's GIS geoprocessing. Specifically, this document details the procedures associated with the identification of access roads and, together with the cartographic review, evidences the application of the road discount in the eligible areas.

However, the proponent did not carry out the cartographic delimitation of all the drains that are in the eligible area of the project, which includes primary and secondary drains that are visualized in satellite images and that must be discounted from the project area, taking into account the scale at which the eligibility analysis was performed. A scale that is mentioned in the documents, but the numerical data used is not referenced (specify scale and leave it mentioned in the documents). In addition to the above, it is required that the identified drains are not cut or divided, since it is not the real scenario that is visualized in the territory, so its causes must be delimited continuously.



<i>OPEN CAR</i>	
<b>Project Developer's Response</b>	<b>Date:</b> 19-09-2023
<p>A processed mosaic of satellite images from the Landsat 8 program has been used as a data source to carry out the reconfiguration of the watercourses in the official base cartography of Panama. The main purpose of this action is to achieve the connection of bodies of water that were previously isolated. This process was carried out through the use of manual editing and digitization tools. Below is a detailed image showing the result obtained.</p>	
	
<p>In the same way, the drains became non-forest once the raster layers were transformed into vectors, following the same methodology used in the roads, as best detailed in the GIS geoprocessing report.</p> <p>Finally, it is essential to note that it is not possible to set a single scale for the mapping of the project. This is because the proportions of each layer fluctuate based on its size and the specific detail requirements needed to meet the standards set for GIS processing.</p>	
<b>Documentation submitted by the project developer</b>	
<ol style="list-style-type: none"> <li>1. AUD_VV_2022\04_SIG\REDD+Embera Wounaan Geoprocessing Report V2.docx</li> <li>2. AUD_VV_2022\04_SIG\4_SHP\DrenajesD_Embera.shp</li> </ol>	
<b>Evaluation of the audit team</b>	<b>Date:</b> 10-10-2023

The developer presents a more complete layer of drains. However, and taking into account the response presented, the proponent has not carried out the cartographic delimitation of all the drains that are in the eligible area of the project, which are visualized in satellite images and must be discounted from the project area.

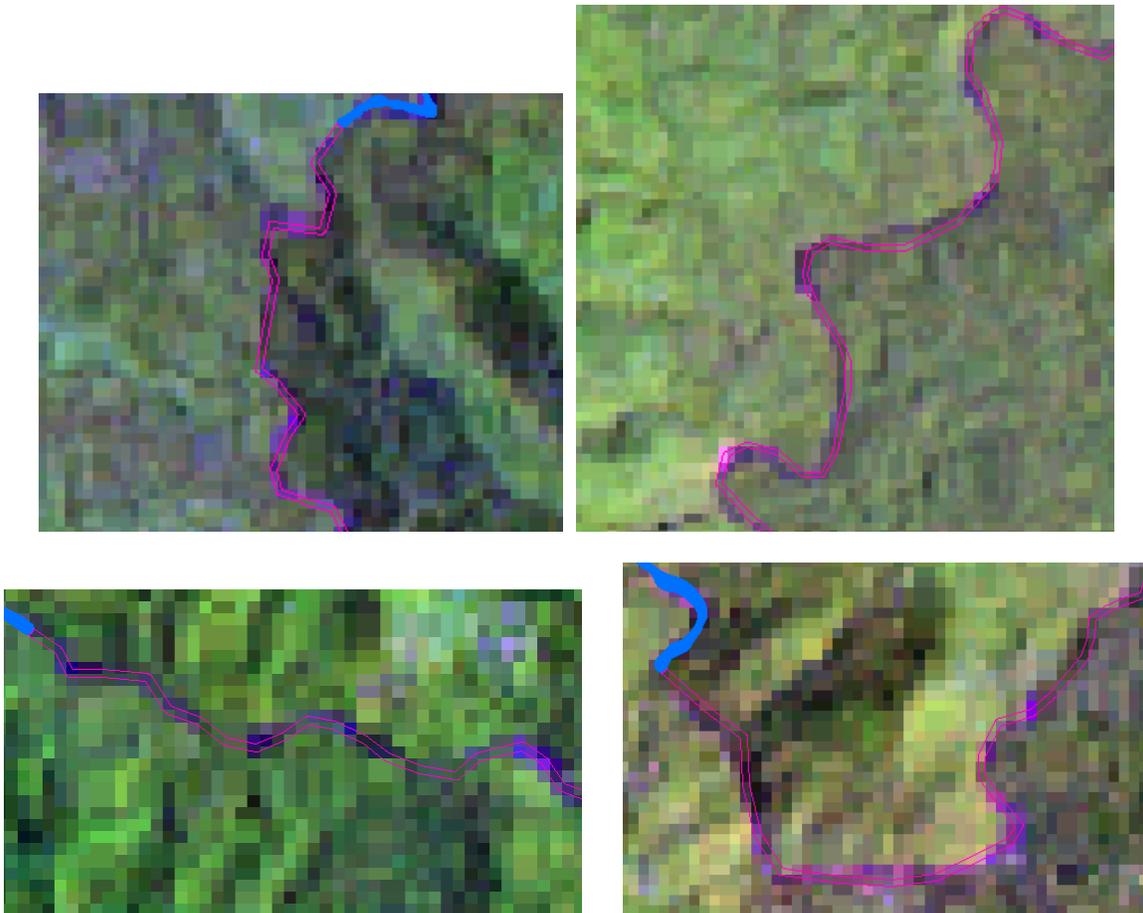


OPEN CAR

**Project Developer's Response**

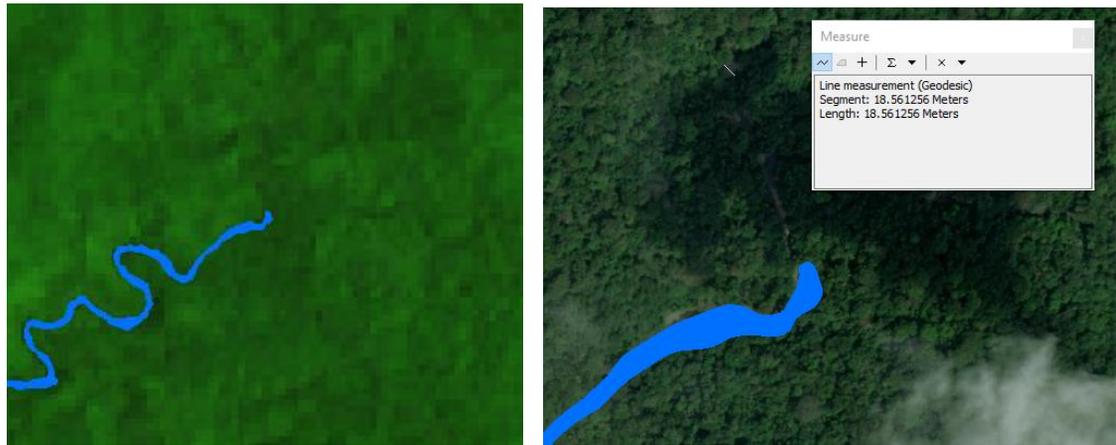
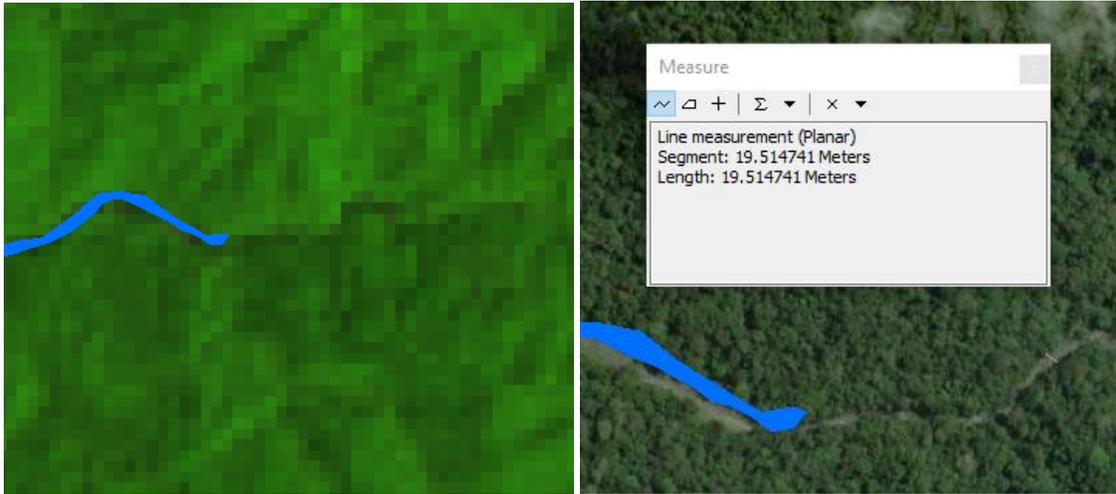
**Date:** 23-10-2023

The review of the double drains is carried out again based on the comments defined during the audit process, according to the above, a scale of work is defined, which is established from the source of information collection that in the case of the project are the satellite images of the Landsat 8 program which have a resolution of 30 m. The defined scale is 1:50,000 with a minimum mapping area of 0.5 ha, which is equivalent to approximately 5 pixels. Based on the above and in order to comply with the request for corrective action, 16 drains were modified, which could be seen in the satellite image as shown below:



On the other hand, the Tommy Guardia National Geographic Institute (IGNTG) of Panama, in its report on technical specifications for the preparation of topographic maps at a scale of 1:25,000 (2018) established the relationship of equivalence according to scale, concerning the capture of double drains from their width. He established that for a scale of 1:25,000 the width to map the double drains is 12.5 m, which would be equivalent to 25 m at a scale of 1:50,000, which is also defined in bibliographic sources of international institutes such as the IGAC in Colombia. As shown in the images and taking into account the parameter established by the IGNTG and the minimum cartographic area, some of the drains that were established from the satellite image do not present consecutive pixels (greater than 5 pixels) that give a clarity to continue prolonging the length of the same, to support in greater detail the above was used the ESRI

basemap, where the width measurements were made to the possible drains to be extended, thus confirming that the drains do not exceed the minimum cartographable width (25 m), being considered as simple drains.



	
<b>Documentation submitted by the project developer</b>	
<ol style="list-style-type: none"><li>1. AUD_VV_2022\04_SIG\REDD+Embera Wounaan Geoprocessing Report V2.docx</li><li>2. AUD_VV_2022\04_SIG\4_SHP\DrenajesD_Embera_V2.shp</li></ol>	
<b>Evaluation of the audit team</b>	<b>Date:</b> 05-11-2023

It is evident that the scale of 1:50,000 is established, being valid when analyzing from Landsat 8 satellite images, in the documents "PDD\_EmberáWounaan\_V6", "Geoprocessing Report GIS REDD+ Emberá Wounaan in embargo, V2" and "Caracterizacion\_Documental\_SIG\_V2" the use of a scale for such cartographic analysis is not clarified. In addition, reference is made to a report of technical specifications for the elaboration of topographic maps at a scale of 1:25:000 of the Tommy Guardia National Geographic Institute (IGNTG) of Panama, which is not cited in the aforementioned documents and from which a linear extrapolation of the minimum cartographable unit for drainages is assumed, so it is pertinent to carry out the analysis of the extrapolation of the concept. The following is an example of the change in the minimum mapping units based on the change in scale, established by authors such as Vink, Rossiter, or Salitchev, where it can be seen that the changes are not strictly linear as proposed for the Emberá Wounaan REDD+ project:

Escala	Área mínima Cartografiable (m <sup>2</sup> )
1:500	4
1:1.000	16
1:2.000	64
1:5.000	400
1:10.000	1.600
1:20.000	6.400
1:25.000	10.000
1:50.000	40.000
1:100.000	160.000
1:250.000	1.000.000
1:500.000	4.000.000
1:1.000.000	16.000.000
1:2.000.000	64.000.000
1:5.000.000	400.000.000

	Resolución (m)	Escala cartográfica máxima	Área Mínima Cartografiable (ha)
World View 3	0,3	1:1.000	0,002
	1,24	1:3.000	0,02
Spot V	2,5	1:5.000	0,06
	5	1:10.000	0,25
ASTER	10	1:15.000	0,5
	15	1:30.000	2,25
Sentinel 2	30	1:50.000	6,25
	10	1:15.000	0,5
Landsat 8	20	1:25.000	1,5
	60	1:100.000	25
Landsat 8	15	1:30.000	2,25
	30	1:50.000	6,25

An example is also provided from the IGAC (Agustín Codazzi Geographic Institute) adapted for Colombia, in which minimum mapping units are established by type of coverage, which may be appropriate for REDD+ projects when establishing a scale of work:

CLASES	UMC	
	km <sup>2</sup>	Ha
1. TERRITORIOS ARTIFICIALIZADOS	0,005	0,5
2. TERRITORIOS AGRÍCOLAS	0,010	1
3. BOSQUES Y ÁREAS SEMINATURALES		
4. ÁREAS HÚMEDAS	0,005	0,5
5. SUPERFICIES DE AGUA		

Likewise, in the documents "Emberá Wounaan V2 GIS REDD+ Geoprocessing Report" and "Caracterizacion\_Documental\_SIG\_V2" the mixture of several methodologies is evidenced,

*which can incur in the increase of the uncertainty of the cartographic analysis, in which compliance with the assurance level of 95% and materiality of 5% is not assured.*

*Therefore, the calculation of the uncertainty of the Emberá Wounaan REDD+ project based on the use of different methodologies and inputs is requested. In addition, the proponent is required to specify the scale of work established in the PDD and RM documents.*

*Open CAR .*

**Project Developer's Response**

**Date:** 16-11-2023

A research was carried out on the minimum catch sizes according to the geographical institutes of two countries in the region. The first to be considered was the Agustín Codazzi Geographic Institute, which establishes in its document "ANNEX 1.4 CRITERIA AND PARAMETERS FOR EDITING AND STRUCTURING BASIC DIGITAL CARTOGRAPHY FOR SCALES 1:1,000, 1:2,000, 1:5,000, 1:10,000 AND 1:25,000" a table that, although it does not specify the data for the minimum value of the drainage width on the scale of 1:50,000, Displays the values for each scale from 1,000 to 25,000. In addition, in the values of each, a growth relationship is observed in the width of the water body as the value of the scale increases. When analyzing these values, it is evident that there is a directly proportional relationship, which suggests that, for the aforementioned work scale, the minimum value would be 50 meters wide.

#### 15. TAMAÑOS MÍNIMOS DE CAPTURA

A Continuación se relaciona la equivalencia según escala, concerniente a la captura o no de elementos lineales cartográficos.

ELEMENTO	Tamaño	Equivalencia en metros para cada escala				
	Long. mm	1.000	2.000	5.000	10.000	25.000
Vías	7	N/A	N/A	N/A	70	175
Caminos	7	7	14	35	70	175
Senderos	7	7	14	35	70	175
Vías aisladas	1	1	2	5	10	25
Ancho de ciclo rutas	0.4	0.4	Todas	N/A	N/A	N/A
Puente	3	3	6	15	30	75
Ancho de peatonal urbana	0.4	Todas	Todas	2	N/A	N/A
Ancho de drenajes (dobles)	0.5	0.5	1	2.5	5	12.5
Drenaje Sencillo	10	10	20	50	100	250
Canales	10	10	20	50	100	250
Cercas vivas y de alambre	10	10	20	50	100	250
Ancho bosques galería	1.2	1.2	2.4	6	12	30
Adyacencia entre elementos lineales	1	1	2	5	10	25
Separación entre	0.5	0.5	1	2.5	5	12.5

In contrast, Mexico's INEGI, in its document "Dictionary of Topographic Data. Scale 1:50,000. Version 2", sets the width of the bodies of water at 25 meters for the scale 1:50,000. This value is aligned with the extrapolation obtained from the relationship established by the IGAC.

#### DIMENSIÓN(ES) MÍNIMA(S)

Geometría	Superficie (m <sup>2</sup> )	Ancho (m)	Largo (m)
Punto			
Línea			
Polígono	2 500	25	

From the above, it can be inferred that those drains with a width of less than 25 meters according to the working scale are represented by a polyline and not by a polygon.

As for the scale of work, this is specified in point 3.6 of the PDD and in point 2.1 of the geoprocessing report. On the other hand, the consideration of uncertainty is addressed in point

3 of the geoprocessing report, which is structured according to the document BCR0002 version 3.1 of the BioCarbon Registry for REDD+ projects, in its chapter 13.1, which establishes that the accuracy of the activity data must exceed 90%. In the analysis carried out, a value of 92.82% was obtained.

```

Inspector Console Tasks
Use print(...) to write to this console.

Matriz de Confusión: JSON
▼ [[460, 34], [2, 6]] JSON
  ▼ 0: [460, 34]
    0: 460
    1: 34
  ▼ 1: [2, 6]
    0: 2
    1: 6

Exactitud (Accuracy): JSON
0.9282868525896414
  
```

**Documentation submitted by the project developer**

AUD\_VV\_2022\Project 06\_Documento\PDD\_Emberá Wounaan\_V7.docx  
 AUD\_VV\_2022\12\_Reporte monitoring\02\_Reporte monitoring\REDD+ Emberá Wounaan\_MonitoringReport\_V7.docx  
 AUD\_VV\_2022\04\_SIG\Embera REDD+ GIS Geoprocessing Report Wounaan\_V3.docx  
 AUD\_VV\_2022\04\_SIG\Caracterizacion\_Documental\_SIG\_V3.docx

**Evaluation of the audit team** **Date:** 29-05-2023

The proponent is considered to present the justification and documentation necessary for the closure of the finding.  
 CLOSED CAR.

<b>CAR No.</b>	13	<b>Requirement No.</b> <b>11</b>	Quantification of GHG Emission Reductions REDD+ Projects BCR0002 Version 3.1	<b>Date:</b> 10-04-2023
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**Description of the CAR**

The Education document must be attached where the planning and what has been done to date for the project must be attached, this document was mentioned during the field visit.

<b>Project Developer's Response</b>	<b>Date:</b> 03-05-2023
Attached is the capacity building file designed by B Terra Corp associated with the education plan to be carried out within the Emberá Wounaan Region from the short to the long term.	
<b>Documentation submitted by the project developer</b>	
AUD_VV_2022\2_Cobeneficios\3_Actividades REDD+\SoporteActividades_EmberaWounaan\3.2 Strengthening productive capacities\3.2.3 Educacion.pdf	
<b>Evaluation of the audit team</b>	<b>Date:</b> 29-05-2023
The proponent is considered to submit the necessary documentation for the closure of the finding. CLOSED CAR.	

<b>CAR No.</b>	14	<b>Requirement No.</b>	Quantification of GHG Emission Reductions REDD+ Projects BCR0002 Version 3.1	<b>Date:</b> 10-04-2023
<b>Description of the CAR</b>				
The way in which the communities of Naranjal and La Pulida were informed of what was socialized during the audit visit must be supported and evidenced. This is due to the fact that the leaders of the communities in question did not participate in the socialization and interview of the project in the audit process.				
<b>Project Developer's Response</b>				<b>Date:</b> 30-04-2023
Attached is the support of the socialization processes carried out at the regional level, as well as:  The authorization of personnel and the responsibilities to transfer information within the community of Naranjal under the resolution of the local congress of May 4, 2023, as well as the socialization act and attendance list for the same date.  Attached is the minutes of the meeting of the local congress of La Pulida on May 5, 2023, approving the Noko Urbino Olea Berrugate to carry out the socialization of activities in the territory, as well as the socialization minutes and the corresponding attendance list.				
<b>Documentation submitted by the project developer</b>				
<ul style="list-style-type: none"> <li>AUD_VV_2022\14_Hallazgos\Supports\Comunicacion_LaPulida.pdf</li> <li>AUD_VV_2022\14_Hallazgos\Supports\Comunicacion_Naranjal.pdf</li> <li>AUD_VV_2022\14_Hallazgos\Supports\Socializacion_LaPulida_Naranjal</li> </ul>				

<b>Evaluation of the audit team</b>	<b>Date:</b> 29-05-2023
<p>The proponent is considered to submit the necessary documentation and make the pertinent modifications for the closure of the finding.</p> <p>CLOSED CAR .</p>	

<b>CAR No.</b>	15	<b>Requirement No.</b> <b>5 and 12</b>  <b>8 and 18</b>	Quantification of GHG Emission Reductions REDD+ Projects BCR0002 Version 3.1  Standard for the BCR Voluntary Carbon Market	<b>Date:</b> 10-04-2023
<b>Description of the CAR</b>				
<ol style="list-style-type: none"> <li>It is requested to submit the "organic charter" of the region, within the documentation and annexes of the project.</li> <li>Likewise, the resolutions of each of the congresses carried out both locally and regionally must be attached and the endorsement of the current administration of the Region must be attached.</li> </ol>				
<b>Project Developer's Response</b>				<b>Date:</b> 27-04-2023
<ol style="list-style-type: none"> <li>Executive Decree 84 of 1999 is attached, which adopts the administrative charter of the Emberá Wounaan Region of Darién, with Official Gazette of Friday, April 16, 1999 No. 23,776, and is integrated into the table of laws and decrees related to the project.</li> <li>Attached are the local resolutions defining the community-level approvals for the districts of Cémaco and Sambú. Attached are the regional resolutions for the approval of the project in the districts of Cémaco and Sambú. The endorsement of the contract made with the Emberá Wounaan Region, signed on June 22, 2022 by Leonides Cunampia and Cirilo Peña, is presented.</li> </ol>				
<b>Documentation submitted by the project developer</b>				
<ol style="list-style-type: none"> <li>AUD_VV_2022\6_Documento de Proyecto\PDD_EmberáWounaan_V2.docx\ Table 11 laws and decrees related to the Emberá Wounaan REDD+ project (p. 36). AUD_VV_2022\9_Legislación ambiental\legal 2_Documentos\Executive Decree 84 of 1999.pdf.</li> <li>AUD_VV_2022\1_Acuerdos\01_Acuerdo community\Resoluciones_LocalesSambu.pdf AUD_VV_2022\1_Acuerdos\01_Acuerdo Community\Resoluciones_LocalesCemaco.pdf AUD_VV_2022\1_Acuerdos\01_Acuerdo community\AprobacionRegional_Cemaco.pdf AUD_VV_2022\1_Acuerdos\01_Acuerdo community\AprobacionRegional_Sambu.pdf AUD_VV_2022\1_Acuerdos\01_Acuerdo community\Refrendamiento_Contrato_CongresoGeneral.pdf</li> </ol>				

<b>Evaluation of the audit team</b>	<b>Date:</b> 29-05-2023
<p>1. A Resolution of Bajo Purú was found, but it is not clear from the list of communities presented in the PDD to which one it corresponds, Dosake Purú or to which? It is requested to unify the names of the communities, in the PDD appear Baja Purú and Bajo Purú, please check.</p> <p>2. The Resolution of Nuevo Belén does not have the signature of the Local President, on the other hand, the Resolution of Barranquillita only has the signature of the President and not the Secretary, it is requested to clarify the reason for this and if the signature of one of the two is sufficient for the formalization of the Resolution in accordance with the organization and governance of the Region.</p> <p>3. The resolutions do not include those of the Boca Güina and Borobichi communities. Likewise, the Resolutions of the communities of Canán, Sinaí, Peña Bijagual, Mogote, Lajas Blancas, Tortuga and Marrangati were not found.</p> <p>In accordance with the above, it is necessary to know if the nine (9) communities that do not have a Resolution have not yet accepted the project, or the reason why they do not have a Resolution, and to know the process that was carried out with them and their position regarding the project. In addition to this, it is important to know if of the 41 communities of the Region, 9 or some of them do not want to belong to the project, (although the project has regional approval from Cémaco and Sambu) how is the governance process carried out? Do they receive benefits from the project?, clarification is requested.</p> <p>OPEN CAR</p>	
<b>Project Developer's Response</b>	<b>Date:</b> 01-06-2023

1. The name of Mogote is adjusted to Baja Purú in the list of Communities, since the name formerly reported for the community (Mogote) was used, currently, it is known as Baja Purú, in the same way, the name of Baja Purú is unified in all documents.
2. The resolutions of Nuevo Belén and Barranquillita are attached, evidencing the signatures of the two responsible community actors, giving legitimacy to the document and therefore to the decision.
3. The management status of local resolutions related to the approval of the REDD+ project is described below.

<b>Community</b>	<b>Resolution</b>	<b>State</b>
Bottle Of Wine (Güina)	Local Resolution 003 of 31.12.2022	Attached is the resolution duly signed by the local authorities (See 1_Acuerdos\01_Acuerdos community)
Peña Bijagual	Local Resolution 02 of 28.12.2022	
White Slabs	Local Resolution 0002-06-2023 of 01.06.2023	
Baja Purú (Mogote)	Local Resolution 01 of 31.12.2022	
Borobics	Local Resolution 0012 of 30.07.2023	
Canaan	Local Resolution 04 of 02.07.2023	
Dosake Puru	Local Resolution 01 of 30.06.2023	
Sinai	Local Resolution 0 of 30.06.2023	
Turtle		The community expresses that it will abide by the decision of the general congress.

Marragantí		<p>The community expresses through a statement dated July 4, 2023 the rejection of the REDD+ project until the general congress is held where it will be approved by the community.</p>
<p>To date, no unfavorable concept has been obtained regarding the execution of the project in the territory, however, the decisions are linked to the local administration, which to date have not issued a concept in favor or against, except for the verbal communications granted during the visit and consultation phases.</p> <p>Decisions use consensus so that they can be issued under the direction of the local congress and ratified under a resolution, this scheme is preserved for all communities; The developer only carries out awareness-raising and socialization processes, but does not influence the decisions of each community.</p> <p>Currently, all communities are taken into account within the design of the project, since the general authorities are promoting the implementation of the project within the entire region, which does not allow any of them to be excluded (See Refrendamiento_Contrato_CongresoGeneral).</p> <p>During the determination of the distribution of benefits of the project, all the communities present in the region have also been considered, ratifying that no administrative, spatial or temporal exclusion of any of the communities is generated, in this way, the granting of benefits is also contemplated for these communities.</p>		
<p><b>Documentation submitted by the project developer</b></p>		
<ol style="list-style-type: none"> <li>1. AUD_VV_2022\Project 6_Documento\PDD_EmberáWounaan.docx\ 15.2 Project Participants</li> <li>2. AUD_VV_2022\1_Acuerdos\01_Acuerdo community\Resoluciones_LocalesCemaco (p. 21 and p. 23).</li> <li>3. AUD_VV_2022\1_Acuerdos\01_Acuerdo community\Resoluciones_LocalesCemaco (p. 15, 21 - 25). AUD_VV_2022\1_Acuerdos\01_Acuerdo comunidad\Resoluciones_LocalesSambu.pdf (p. 12).</li> <li>4. AUD_VV_2022\1_Acuerdos\01_Acuerdo community\1. RESOLUTION CANAÁN.pdf"</li> <li>5. AUD_VV_2022\1_Acuerdos\01_Acuerdo community\2. DOZAKÉ PURÚ.pdf"</li> <li>RESOLUTION</li> <li>6. AUD_VV_2022\1_Acuerdos\01_Acuerdo community\5. BORO BICHI.pdf"</li> <li>RESOLUTION</li> <li>7. AUD_VV_2022\1_Acuerdos\01_Acuerdo community\4. RESOLUTION TORTUGA.pdf"</li> <li>8. AUD_VV_2022\1_Acuerdos\01_Acuerdo community\6. MARRAGANTÍ.pdf"</li> <li>RESOLUTION</li> <li>9. AUD_VV_2022\1_Acuerdos\01_Acuerdo community\3. RESOULATION SINAIÍ.pdf"</li> </ol>		

<b>Evaluation of the audit team</b>	<b>Date: 18-08-2023</b>
<p>1. The name of the Baja Purú community was properly unified in the PDD and its resolution is in order in the project documentation.</p> <p>2. The updated resolutions of the Nuevo Belén community and the Barranquillita community are attached, so that they show the signatures of both the presidents and the respective secretaries.</p> <p>However, the resolution of the Boca Wina community only presents the signature of the secretary, it is requested to adjust.</p> <p>3. It is requested:</p> <p>3.1. Review and unify the names of the participating communities, as the DDA uses names that do not match those described in the resolutions. As these are proper nouns (<b>in bold</b>) and to avoid confusion, it is suggested that the local spelling used in the respective resolutions be adopted throughout the project documents.</p> <p>For example: Day puru change to <b>Dai-puru</b>; Villa Keresia change to <b>Villa Kerecia</b>; Boca La Trampa change to <b>Boca Trampa</b>; Condote change to <b>Condoto</b>; Boca Güina change for <b>Boca Wina</b>.</p> <p>3.2. Clarify the situation associated with the communities of Tortuga and Marragantí, since through the respective resolutions it was evidenced that the first presents an impartial position and the second disapproves of the project, in any case, both communities are awaiting the decision of the general congress of the region. In this regard, it is requested to clarify : <b>a.</b> What is the date on which the general congress will be held?; <b>b.</b> Do these dates fall within the scope of this audit? <b>c.</b> What are the provisions applied by the project (in terms of participation, benefits, areas, etc.) for the Marragantí community if the project is approved by the general congress? Are your areas excluded? Do they receive direct benefits? In which legal document are these provisions made explicit, applied, for example, to Marragantí or another community that presents particularities?</p> <p>Open CAR .</p>	
<b>Project Developer's Response</b>	<b>Date :19-09-2023</b>

2) Resolution 003 of December 3, 2022 of the Boca Wina community, signed by the secretary and president of the congress, is attached.

3.1) The names of the communities in the project document and monitoring report are adjusted.

3.2. a) What is the date of the General Congress?

*The General Congress has a probable date for the month of November of this year, if the authorities are able to complete the collection of approved regulations and manage to obtain the economic resources to defray the costs of the congress.*

b) Do these dates fall within the scope of this audit?

*No, because there is neither the security nor the legal necessity to convene a general congress.*

c) What are the provisions applied by the project (in terms of participation, benefits, areas, etc.) for the Marraganti community if the project is approved by the general congress? Are your areas excluded? Do they receive direct benefits? In which legal document are these provisions made explicit, applied, for example, to Marraganti or another community with particularities?

*As mentioned in the partnership contract between B-Terra Corp and the Emberá Wounaan Community, the owners of the project are the total of the indigenous communities that make up the region (eleventh clause, faculties, numeral 1) so the community of Marraganti will not be excluded in terms of area and distribution of benefits.*

*Likewise, the benefit-sharing document establishes that the communities of Marraganti, Tortuga and all the others are the owners of the project and receive the benefits that it generates, including both their areas and their inhabitants. These provisions are explicitly set out in AUD\_VV\_2022\06\_Documento de Proyecto\PDD\_EmberáWounaan\_V5.docx\5.3 Agreements related to carbon rights.*

*Regarding the situation with the communities of Marraganti and Tortuga, who are awaiting the decision of the general congress of the Emberá Wounaan Region to accept the execution of the project, the authorities confirm that the distribution of the benefits involves all the communities, including Marraganti and Tortuga. This is how the Emberá Wounaan authorities express it.*

*"Therefore, the delegates appointed by the communities attending the General Congress at the time it is held, cannot ignore what has already been done, they cannot change the results of this process of consultation and approval of the Emberá Wounaan REDD+ project."*

*By having complied with the consultations, information, participation and the steps established for the design and approval of the project; with the Acts of Approval of the Project by 39 of the 41 communities that make up the region; With the unanimous approvals of the regional congresses, plus the referendum issued by the Ministry of Indigenous Affairs, the authorities approved the Emberá Wounaan REDD+ project. (See AUD\_VV\_2022\01\_Acuerdos\01\_Acuerdo*

community\NA SAC15.pdf) where the Cacique General, the president and the administrator of the general congress sign the explanatory note in which it is defined that in accordance with the provisions of Law 37 of 2016, having been approved by 39 communities out of 41 existing, by democracy it is approved by being half plus one. Additionally, it is highlighted that in the approval minutes of the Cemaco and Sambú regions, the project was approved unanimously, so those designated to attend the general congress that will be held soon, cannot ignore or override the processes of consultation and participatory approval previously carried out (see AUD\_VV\_2022\01\_Acuerdos\01\_Acuerdo community\AprobacionRegional\_Cemaco.pdf and AUD\_VV\_2022\01\_Acuerdos\01\_Acuerdo community\AprobacionRegional\_Sambu.pdf.

Additionally, taking into account that the community of Marragantí continues to develop forest harvesting in partnership with private sector companies, it is decided to issue resolution A-004 of August 31, 2023, which establishes the following:

- Prohibit the granting of guarantees for the extraction of timber under the guise of community permits or any other.

In accordance with the foregoing and as a follow-up mechanism to the provisions of the resolution, it was established that whoever is caught executing a community permit for forest exploitation will be referred to the competent regional authority for due disciplinary process see AUD\_VV\_2022\01\_Acuerdos\01\_Acuerdo community\Resolution A-004.pdf.

**Documentation submitted by the project developer**

- AUD\_VV\_2022\01\_Acuerdos\01\_Acuerdo community\7. Resolucion\_LocalBocawina.pdf.
- AUD\_VV\_2022\Project 06\_Documento\PDD\_EmberáWounaan\_V5.docx
- AUD\_VV\_2022\12\_Reporte monitoring\02\_Reporte monitoring\ReporteMonitoreo\_REDD+ Emberá Wounaan\_V5.docx
- AUD\_VV\_2022\01\_Acuerdos\01\_Acuerdo community\NA SAC15.pdf
- AUD\_VV\_2022\01\_Acuerdos\01\_Acuerdo community\AprobacionRegional\_Cemaco.pdf
- AUD\_VV\_2022\01\_Acuerdos\01\_Acuerdo community\AprobacionRegional\_Sambu.pdf.
- AUD\_VV\_2022\01\_Acuerdos\01\_Acuerdo Community\Resolution A-004.pdf

**Evaluation of the audit team**

**Date: 06-10-2023**

2. The developer attached the resolution associated with the Boca Wina community in which the signature of the secretary and the president of the congress is evidenced.

3.1. The names of the communities were appropriately adjusted in the RM and PDD.

3.2. c) By means of the annex delivered (AUD\_VV\_2022\01\_Acuerdos\01\_Acuerdo community\NA SAC15.pdf), it is evident that the Embera Wounaan Region, the General Cacique and the Embera Wounaan General Congress ratify the approval of the project and the distribution of benefits throughout the 41 communities of the region, even though the communities of Marragantí and Tortuga have previously expressed their disapproval of the implementation of the initiative. This decision of the Congress is based on the acts of approval of 39 of the 41 communities, i.e. approval by majority. This attached communiqué also certifies that at no time may the delegates appointed by the Marragantí and Tortuga communities ignore the consultation process carried out and change its approval results.

CAR Closed.

<b>CAR No.</b>	16	<b>Requirement No.</b> <b>11 and 12</b>	Quantification of GHG Emission Reductions REDD+ Projects BCR0002 Version 3.1	<b>Date:</b> 10-04-2023
<b>Description of the CAR</b>				
Regarding the distribution of benefits, a chapter is requested in the RM where the subject is explained and distribution percentages are specified. As well as the figure of the fiduciary and the way in which the communities are going to be paid.				
<b>Project Developer's Response</b>				<b>Date:</b> 27-04-2023
The information related to the distribution of benefits is expanded within the monitoring report, the percentages of investment are indicated according to the information provided to the community and that identified during the field trip, as well as the mechanisms for the administration and control of the resources obtained, within which the fiduciary figure is involved. Additionally, the percentages defined for the investment by group of activities are presented, corresponding to those mentioned during the field phase and the way to request investments by the comarcas (Project RequirementFormat).				
<b>Documentation submitted by the project developer</b>				

<ul style="list-style-type: none"> <li>• AUD_VV_2022\12_Reporte monitoring\02_Reporte monitoring\ReporteMonitoreo_REDD+ Emberá Wounaan_V2.docx\ 11. Socio-environmental safeguards (Paragraphs 4 and 5).</li> <li>• AUD_VV_2022\11_Anexos and complementary\5_Anexo_DistribuciónBeneficios_V2.pdf\ Table 2 Type of perceived benefit for proposed REDD+ activities and investment percentages.</li> <li>• AUD_VV_2022\2_Cobeneficios\3_Actividades REDD+\SupportActivities\1.1 Governance and administration\1.1.2 FormatoRequisitoProyecto.pdf</li> </ul>	
<p><b>Evaluation of the audit team</b></p>	<p><b>Date:</b> 29-05-2023</p>
<p><i>In the monitoring report, it is not possible to evidence what the proponent points out: "... The percentages of investment are indicated according to the information provided to the community and that identified during the field trip, as well as the mechanisms for the administration and control of the resources obtained, within which the fiduciary figure is involved. In addition, the percentages defined for the investment by group of activities are presented, corresponding to those mentioned during the field phase and the way to request investments by the comarcanos (Project RequirementFormat)..."</i></p> <p><i>It is requested to present the information in the Monitoring Report, as mentioned by the proponent.</i></p> <p><i>Although the Monitoring Report includes a chapter called SOCIO-ENVIRONMENTAL SAFEGUARDS in which the Benefit Sharing tool is mentioned, a document in which the information related to the monitoring, allocation and administration of the project's benefits is consolidated, it is necessary that the annex details the 44% of the benefits to whom it corresponds and how this percentage is going to be managed.</i></p> <p>OPEN CAR</p>	
<p><b>Project Developer's Response</b></p>	<p><b>Date:</b> 09-06-2023</p>
<p><i>A brief description of these processes is made within the monitoring report, the transaction scheme of the monetary benefits is attached, and it is clarified that the content related to investment percentages, resource management and percentage distribution of income are described in detail in the benefit distribution annex. Within the appendix on the distribution of benefits, it is possible to see Figure 1 that discriminates the percentages granted to the parties involved in relation to the commercialization of reduced GHG emissions, while Table 2 presents the percentage allocations by strategic lines, according to what is evidenced in the field.</i></p> <p><i>The information related to the 44% assigned to the managing partner is expanded, complemented by the update applied to the figure that outlines the transactions on the monetary benefits generated by the project (See Anexo_DistribuciónBeneficios).</i></p>	
<p><b>Documentation submitted by the project developer</b></p>	

<p>AUD_VV_2022\12_Reporte_monitoring\02_Reporte_monitoring\ReporteMonitoreo_REDD+Emberá Wounaan_V3.docx\ 11. Socio-environmental safeguards (Paragraphs 4 and 5 – P.34) and Figure 2 Scheme of the project's monetary benefits transaction.</p> <p>AUD_VV_2022\11_Anexos_and_complementary\5_Anexo_DistribuciónBeneficios_V3.docx\5. Methodology for Benefit Sharing\ Figure 1 Monetary Benefit Transaction Scheme of the Project.</p>	
<p><b>Evaluation of the audit team</b></p>	<p><b>Date:</b> 22-08-2023</p>
<p>The developer satisfactorily described in the RM document the generalities of the benefit-sharing procedure, considering the parties involved. In addition, through annex 5 "Distribution of beneficios_V3", it provided details in terms of distribution percentages, structure and procedures for the administration of resources, accountability, etc.</p> <p>However, when reviewing "Table 2 Type of perceived benefit for proposed REDD+ activities and investment percentages" it is not clear whether the sum of the % investment for each strategic line comes from 56% of the benefits corresponding to the communities or from 44% of the benefits of the managing partner or proportional to the % of each beneficiary. To avoid confusion or misinterpretation, it is requested to describe the matter explicitly.</p> <p>OPEN CAR</p>	
<p><b>Project Developer's Response</b></p>	<p><b>Date:</b> 19-09-2023</p>
<p>The explicit clarification is made in the project document that according to the file "Distribution of beneficios_V3\4. Benefits and beneficiaries" where it is defined that the investment percentages come from 56% of the benefits corresponding to the Region and that the disbursement of the resources will be administered by an external figure expert in financial management and the transactions will be granted by the project verification committee made up of two representatives of the Region. one delegate from CO2CERO S.A.S. and one from B-Terra Corp.</p> <p>Additionally, it is clarified that the 44% corresponding to the allocation for the managing partner in accordance with the contract contracted in the Region, will involve the recognition of its management actions for the achievement of the project in its social, financial and administrative aspects, initial investment applied to consolidate the agreements and commitments, approaches required to address important factors of the implementation and the recognition of the work of the technical partner such as structuring documentation, quantification, monitoring and analysis of related information necessary to present the initiative to the different levels of evaluation and achieve the certification of carbon credits; while the remaining 56% is made up of the project owner's own income and is what supports the implementation of designed REDD+ activities.</p>	
<p><b>Documentation submitted by the project developer</b></p>	

<ul style="list-style-type: none"> <li>• AUD_VV_2022\11_Anexos complementary\5_Anexo_DistribuciónBeneficios_V3.docx and</li> <li>• AUD_VV_2022\12_Reporte monitoring\02_Reporte monitoring\ReporteMonitoreo_REDD+ Emberá Wounaan_V5.docx\10.1 Socio-environmental safeguards.</li> </ul>		
<table border="1" style="width: 100%;"> <tr> <td style="width: 70%;"><b>Evaluation of the audit team</b></td> <td style="width: 30%;"><b>Date: 22-08-2023</b></td> </tr> </table>	<b>Evaluation of the audit team</b>	<b>Date: 22-08-2023</b>
<b>Evaluation of the audit team</b>	<b>Date: 22-08-2023</b>	
<p>The adjustments made in section 10.1 of the RM and in Annex "5_Anexo_DistribuciónBeneficios_V3.docx" make explicit the fact that the % of investment associated with each strategic line, mentioned in Table 2 of the Annex, come from 56% of the benefits granted to the project holders.</p> <p>CAR Closed.</p>		

<b>CAR No.</b>	17	<b>Requirement No.</b>	Quantification of GHG Emission Reductions REDD+ Projects BCR0002 Version 3.1	<b>Date:</b> 10-04-2023
<b>Description of the CAR</b>				
<p>The PDD should include the way in which decisions are made in the region according to the political and governance organization of the region, given that during the field visit it was evident that the General Congress with which the final approval of the project is given has not yet been held.</p> <p>Likewise, it must be clarified why the contract was signed with the current administration without the general congress of the Region having been executed and if the procedure executed in that way is correct according to the statutes and regulations of the Region.</p>				
<b>Project Developer's Response</b>				<b>Date:</b> 18-04-2023

The decision-making procedure in the region was carried out in accordance with the provisions of Law 22 and Executive Decree number 84 of 1999 by which the Administrative Organic Charter of the Emberá Wounaan Region is adopted, established in Title III "Government and Administration of the Region" in Chapter II "Of the Table of Directors". Article 24 "The functions of the President of the Table of Directors are": Numeral 4. "to sign, together with the Cacique General, the contracts or agreements approved by the congress or the Table."

The clarification is made in the project document (PDD) on the roles and mechanisms for decision-making within the Emberá Wounaan Region in accordance with the applicable regulations (Law 22 of 1993 and Decree 89 of 1999). In addition, Figure 9 of the Project Document presents the organizational structure that relates the region and the instances that involve decision-making within the territory. Finally, the concept of the Vice-Ministry of Indigenous Affairs was consolidated, ratifying the scope of decision-making at the regional level in accordance with the internal and external norms that involve it.

**Documentation submitted by the project developer**

AUD\_VV\_2022\Project 6\_Documento\PDD\_EmberáWounaan\_V2.docx\ 12.4.2 Socio-cultural context (Paragraph 5 hereinafter (P.53)) and Figure 9. (P.53)

AUD\_VV\_2022\1\_Acuerdos\01\_Acuerdo community\Certificado\_ViceministerioAsuntos.pdf

**Evaluation of the audit team**

**Date:** 29-05-2023

The proposer provides the required information. However, it is necessary to explain what concerns the approval of the project, regarding the fact that the General Congress with which the final approval of the project is given has not yet been held and whether the procedure executed in this way is correct in accordance with the statutes and regulations of the Region.

CLOSED CAR

<b>CAR No.</b>	18	<b>Requirement No.</b> <b>13.2</b> <b>14 and 11</b>	Quantification of GHG Emission Reductions REDD+ Projects BCR0002 Version 3.1 Standard for the BCR Voluntary Carbon Market	<b>Date:</b> 10-04-2023
<b>Description of the CAR</b>				

- The quantification of biomass is not ensured since in the Excel of the inventory presented "datos\_REDD+EmberaWounaan\_CO2CERO Base" missing information on several tree individuals is presented, as shown below:

P1 C: 98

P1 A: 88, 96, 190, 192, 194, 196, 198, 212, 248, 252, 258

P1 B: 77

P1 D: 1, 3, 5, 7, 9, 11, 13, 15, 17, 19.

P2 A: 35, 37, 39, 41, 43, 45, 47, 49, 51, 53, 55, 57, 59, 61, 63, 65, 67, 69, 71, 73, 75, 77, 79, 81, 83, 85, 87, 89, 91, 93, 95, 97, 99, 101, 103, 105, 107, 109, 111, 113, 115, 117, 119, 121, 123, 125, 127, 129, 131, 133, 135, 137, 139, 141, 143, 145, 147, 149, 151, 153, 155, 157, 159, 161, 163, 165, 167, 169, 171, 173, 175, 177, 179, 181, 183, 185, 187, 189, 191, 193, 195, 197, 199, 201, 203, 205, 207, 209, 211, 213, 215, 217, 219, 221, 223, 225, 227, 229, 231, 233, 235, 237, 239, 241, 243, 245, 247, 249, 251, 253, 255, 257, 259, 261, 263, 265, 267, 269, 271, 273.

P2 B: 210, 212, 214, 216, 218, 220, 222, 224, 226, 228, 230, 232, 234, 236, 238, 240, 242, 244, 246, 248, 250, 252, 254, 256, 258, 260, 262, 264, 266, 268, 270, 272

P2 C: 131, 244,

P6 D: 27

P7 B: 184, 186, 188.

P4 C: 43, 145

P5 D: 8

- There are also trees with the same plot and subplot number with different data:

P2	B	Bosque latifoliado mixto maduro	34	Cauchillo jipa	<i>Sorocea sp.</i>	MORACEAE	35,6	24,2
P2	B	Bosque latifoliado mixto maduro	35	Huesito	<i>Indeterminada</i>	<i>Indeterminada</i>	12,5	9,7
P2	B	Bosque latifoliado mixto maduro	35	Palma Jira	<i>Socratea exorrhiza</i>	ARECACEAE	17,3	12,2
P2	B	Bosque latifoliado mixto maduro	36	Palma Jira	<i>Socratea exorrhiza</i>	ARECACEAE	15,9	19,5
P2	B	Bosque latifoliado mixto maduro	37	Tierra	<i>Vatairea erythrocarpa</i>	FABACEAE	61,5	31,7
P2	B	Bosque latifoliado mixto maduro	37	Sangregallina - Yaya sangre	<i>Pterocarpus sp.</i>	FABACEAE	21,6	8,9
P2	B	Bosque latifoliado mixto maduro	38	Eborro - Guarumo	<i>Cecropia sp.</i>	URTIACEAE	18,5	18,9
P2	B	Bosque latifoliado mixto maduro	39	NN	<i>Indeterminada</i>	<i>Indeterminada</i>	22	17
P2	B	Bosque latifoliado mixto maduro	39	Purrú - Guácimo	<i>Luehea semannii</i>	MALVACEAE	70	30
P2	B	Bosque latifoliado mixto maduro	40	Palma Jira	<i>Socratea exorrhiza</i>	ARECACEAE	14,2	17
P2	B	Bosque latifoliado mixto maduro	41	NN	<i>Indeterminada</i>	<i>Indeterminada</i>	34,2	17,6
P2	B	Bosque latifoliado mixto maduro	41	Piarde	<i>Guarea sp.</i>	MELIACEAE	27,5	13
P2	B	Bosque latifoliado mixto maduro	42	Piarde	<i>Guarea sp.</i>	MELIACEAE	18	25,1
P2	B	Bosque latifoliado mixto maduro	43	NN	<i>Indeterminada</i>	<i>Indeterminada</i>	57,5	35
P2	B	Bosque latifoliado mixto maduro	43	Huesito	<i>Indeterminada</i>	<i>Indeterminada</i>	12,3	9,2
P2	B	Bosque latifoliado mixto maduro	44	Cauchillo jipa	<i>Sorocea sp.</i>	MORACEAE	27,5	26,9
P2	B	Bosque latifoliado mixto maduro	45	Mandroño	<i>Calycophyllum candidissimum</i>	RUBIACEAE	46,5	33,8
P2	B	Bosque latifoliado mixto maduro	45	Guayacán	<i>Tabebuia sp.</i>	BIGNONIACEAE	13,1	10,9
P2	B	Bosque latifoliado mixto maduro	46	Palma Jira	<i>Socratea exorrhiza</i>	ARECACEAE	10,4	10,8
P2	B	Bosque latifoliado mixto maduro	47	Bálsamo - Pidaquera	<i>Myroxylon balsamum</i>	FABACEAE	37,4	29,5
P2	B	Bosque latifoliado mixto maduro	47	Sangregallina - Yaya sangre	<i>Pterocarpus sp.</i>	FABACEAE	14,5	11

P2 B: 35, 37, 39, 41, 43, 45, 47, 49, 51, 53, 55, 57, 59, 61, 63, 65, 67, 69, 71, 73, 75, 77, 79, 81, 83, 85, 87, 89, 91, 93, 95, 97, 99, 101, 103, 105, 107, 109, 111, 113, 115, 117, 119, 121, 123, 125, 127, 129, 131, 133, 135, 137, 139, 141, 143, 145, 147, 149, 151, 153, 155, 157, 159, 161, 163, 165, 167, 171, 173, 175, 177, 179, 181, 183, 185, 187, 189, 191, 193, 195, 197, 199, 201, 203, 205.

The revision of the database in its entirety is requested, the adjustment and inclusion of the missing individuals, in addition to the quantification and adjustment of the corresponding documents. Clarification is also requested on the omission of the aforementioned data.

Project Developer's Response

Date: 28-04-2023

<i>1. For per-parcel data groups, the corresponding correction is described below.</i>	
<i>Data</i>	<i>Correction</i>
<i>P1 C: 98</i>	<i>Numbering jump in the field due to human error.</i>
<i>P1 A: 88, 96,190, 192, 194, 196, 198</i>	<i>Numbering jump in the field due to human error.</i>
<i>P1 A: 212, 248, 252, 258</i>	<i>Individuals marked in the inventory were not included in the DB because they had a DAP of less than 10 cm.</i>
<i>P1 B: 77</i>	<i>Numbering jump in the field due to human error.</i>
<i>P1 D: 1, 3, 5, 7, 9, 11, 13, 15, 17, 19.</i>	<i>Individuals marked in the inventory were not included in the DB because they had a DAP of less than 10 cm.</i>
<i>P2 A: 35, 37, 39, 41, 43, 45, 47, 49, 51, 53, 55, 57, 59, 61, 63, 65, 67, 69, 71, 73, 75, 77, 79, 81, 83, 85, 87, 89, 91, 93, 95, 97, 99, 101, 103, 105, 107, 109, 111, 113, 115, 117, 119, 121, 123, 125, 127, 129, 131, 133, 135, 137, 139, 141, 143, 145, 147, 149, 151, 153, 155, 157, 159, 161, 163, 165, 167, 169, 171, 173, 175, 177, 179, 181, 183, 185, 187, 189, 191, 193, 195, 197, 199, 201, 203, 205, 207, 209, 211, 213, 215, 217, 219, 221, 223, 225, 227, 229, 231, 233, 235, 237, 239, 241, 243, 245, 247, 249, 251, 253, 255, 257, 259, 261, 263, 265, 267, 269, 271, 273.</i>	<i>For the series of missing numbers in P2 A, typing error was evidenced in the coding of the plot and transect of the individuals; A review of field spreadsheets and preliminary databases was carried out, identifying that the individuals were entered as records of plot P2 B. For P2 B, records were then found with duplicate individual codes, within which are the missing records corresponding to P2 A. The missing information was located in the corresponding transect (P2 A).</i>
<i>P2 B: 210, 212, 214, 216, 218, 220, 222, 224, 226, 228, 230, 232,234, 236, 238, 240, 242, 244, 246, 248, 250, 252, 254, 256, 258, 260, 262, 264, 268, 270, 272</i>	<i>Individual records go up to code 206 based on review of field spreadsheets and preliminary databases. The related numbering corresponds to the digitized individuals in plot P2 A.</i>
<i>P2 C: 131, 244,</i>	<i>Numbering jump in the field due to human error. Through this, the project does not fall into an error that affects quantification and</i>

	materiality. However, it will be taken into account for a later correction when a remeasurement of the plots is carried out.
P6 D: 27	The individual was not digitized, the record was found in field spreadsheets and preliminary databases. The information was recorded in AUD_VV_2022\12_Reporte monitoring 01_Inventario forest\BasesDatos_Campo
P7 B: 184, 186, 188.	The individual was not digitized, the record was found in field spreadsheets and preliminary databases. The information was recorded in AUD_VV_2022\12_Reporte monitoring 01_Inventario forest\BasesDatos_Campo.
P4 C: 43, 145 is not on the 131 forms jumps to 152	This information was not supported with physical spreadsheets in its entirety, however, in the partial databases digitized in the field, it was corroborated that for the series of individuals from 131 to 151 the records were found in partial databases See AUD_VV_2022\12_Reporte of monitoring\01_Inventario forest\BasesDatos_Campo.
P5 D: 8	The information is in the database, it corresponds to a trifurcated tree (See image below).

PUNTO DE MUESTRA	PARCELA	COBERTURA	ID FUSTAL/LATIZ	NOMBRE COMÚN	NOMBRE CIENTÍFICO	FAMILIA	DIÁMETRO (d)	ALTURA
P5	D	Bosque latifoliado mixto secundario	158	Naranjillo	Indeterminada	Indeterminada	12,1	11,3
P5	D	Bosque latifoliado mixto secundario	159	Zorro	Astronium graveolens	ANACARDIACEAE	36,9	27
P5	D	Bosque latifoliado mixto secundario	160	Chape	Indeterminada	Indeterminada	14	16
P5	D	Bosque latifoliado mixto secundario	161	NN	Indeterminada	Indeterminada	21,5	17
P5	D	Bosque latifoliado mixto secundario	162	Bejuco Escalera de mono	Bauhinia guianensis	FABACEAE	28,8	37
P5	D	Bosque latifoliado mixto secundario	155b	Guabo	Inga sp. 1	FABACEAE	10	14
P5	D	Bosque latifoliado mixto secundario	8a	Ebecarra	Indeterminada	Indeterminada	16,7	15,3
P5	D	Bosque latifoliado mixto secundario	8b	Ebecarra	Indeterminada	Indeterminada	12,5	15,2
P5	D	Bosque latifoliado mixto secundario	8c	Ebecarra	Indeterminada	Indeterminada	13,7	15,2

- For the series of missing numbers in P2 A, typing error was evidenced in the coding of the plot and transect of the individuals; A review of field spreadsheets and preliminary databases was carried out, identifying that the individuals were entered as records of plot P2 B.

For P2 B, records were then found with duplicate individual codes, within which are the missing records corresponding to P2 A.

<p>The missing information was located in the corresponding transect (P2 A). The DB has been updated. Rows are highlighted in yellow, taking into account the following scenarios:</p> <ul style="list-style-type: none"> <li>• Jumps in numbering. Due to human error, the numbering of the individuals in the field was skipped, the observation is left for each of the cases.</li> <li>• Diameters less than 10 cm. It corresponds to individuals that were marked, measured, but not taken into account in BD for the stem category. Likewise, they were not evaluated within the areas defined for the latizales category.</li> <li>• Not digitized. They correspond to individuals who were not digitized in the registration of information in the office and are included in the DB after reviewing field spreadsheets.</li> </ul>	
<p><b>Documentation submitted by the project developer</b></p>	
<p>1. AUD_VV_2022\Monitoring 12_Reporte\Forest 01_Inventario\datos_REDD+EmberaWounaan_CO2CERO_v2.o.xlsx Base AUD_VV_2022\Monitoring 12_Reporte\01_Inventario Forestry\Field Spreadsheets</p> <p>2. AUD_VV_2022\Monitoring 12_Reporte\Forest 01_Inventario\datos_REDD+EmberaWounaan_CO2CERO_v2.o.xlsx Base</p>	
<p><b>Evaluation of the audit team</b></p>	<p><b>Date:</b> 29-05-2023</p>
<p>It is evident that the individuals identified as absent in the first delivery and justified by the proponent as jumps in numbering due to human error, do not present species identification, nor DAP and Height data. (A total of 25 individuals).</p> <p>Adjustments and corrections were made to the project database to correct the identified data absences.</p> <p>CLOSED CAR</p>	

<b>CAR No.</b>	19	<b>Requirement No.</b>	Quantification of GHG Emission Reductions REDD+ Projects BCR0002 Version 3.1 Standard for the BCR Voluntary Carbon Market	<b>Date:</b> 10-04-2023
<p><b>Description of the CAR</b></p>				

1. For plots 4 and 5 monitored during the field visit, it was found that the slope correction was not made correctly for the assembly of the plots, so during the field audit 25 and 19 tree individuals were included correspondingly.
2. Likewise, it was found that between 54% and 57% of the species identified in the audit do not correspond to those reported in the forest inventory. This directly influences the carbon quantification, as these data are not plot values but extrapolated to the natural forest, causing the error to increase significantly across the eligible project area. In accordance with the above, the correction and adjustment of such information and the remediation and reassembly of the plots are required.
3. In addition to the above, many individuals were found measured at a height different from 1.3, a difference in criteria was found in the measurement of the DAP of arboreal individuals with plank roots and fulcreas and the column of observations of the spreadsheets is not used to specify situations such as nodes, and particularities of the measurements found in the inventory.



**Project Developer's Response**

**Found:** 03-05-2023

1. The corresponding clarifications are made on the techniques used in the field to carry out the establishment and measurements of transects, as well as the definition of their area. Additionally, the calculation of the effective sampling areas is presented, taking into account the length and width of the different units established, according to the geographic information collected.
2. The processes applied for the determination of species are presented, taking into account the differences identified in the field on the determination of names for the monitored individuals, and the high uncertainty generated by relying on vernacular names to obtain the taxonomy at the species level. In this way, it is evident how the determination was made from taxonomic diagnosis and photographic record by the monitoring team, guaranteeing consistency in the results of the survey. Additionally, some examples of species determination at the taxonomic level are presented, and their variability in determination by the community.

NC. Audit	NC. Database	Morph Photographic Record
<i>Rubber</i>	<i>Rubber</i>	<p>For this morph, differentiation was made by the texture and oxidation of latex. For the communities, both species are "Cauchillo", so a correspondence was not always found in the morphs at the taxonomic level.</p> <p style="text-align: center;"><i>Sorocea sp.</i></p>  <p style="text-align: center;"><i>Elastic castils</i></p> 

		
<p>Membrillo, paco</p>	<p>Quince</p>	<p><i>Gustavia</i> sp. Also called by the community in the Emberá language as Baga. It is confused with another species such as <i>Cespedesia</i> sp. The differentiation corresponds to the shape of the flowers, the presence of stipules and the shape of the leaf edge. The three names found in the field corresponded to the same genus (<i>Gustavia</i> sp.).</p>  
<p>Palm</p>	<p>Palma Jira</p>	<p>There was no correspondence to the common name for some palms, e.g. Jira palm (photo) does not have thorns on the stipe, but it does have</p>

		<p>thorns on the fulcreatic roots. It was sometimes confused with the chungá palm, which has abundant spines on its stipe.</p> 
<p>3. The pertinent measures will be taken to train personnel and supervise the methodology implemented in the field in order to reduce errors when marking the selected individuals within the plots. As a measure for future action, the length (1.30 m) of the reference rod will be calibrated every day, before starting field activities, emphasizing the training of personnel and support in particular measurement cases that favor the understanding of the procedure.</p>		
<p><b>Documentation submitted by the project developer</b></p>		
<p>1. AUD_VV_2022\12_Reporte of monitoring\01_Inventario forest\Informe_Inventario_REDDEmberaWounaan.pdf\Calculation of effective areas (P. 7). AUD_VV_2022\12_Reporte of monitoring\01_Inventario forestry\Transectos_Áreas efectivas.xlsx AUD_VV_2022\12_Reporte monitoring\01_Inventario forestry\SIG_Transectos.rar</p> <p>2. AUD_VV_2022\12_Reporte of monitoring\01_Inventario forest\Informe_Inventario_REDDEmberaWounaan\ Species Correspondence (P. 20)</p>		
<p><b>Evaluation of the audit team</b></p>	<p><b>Date:</b> 29-05-2023</p>	

Once the proposer's response has been reviewed, the following is considered with respect to each item:

1. Slope correction must be made for the assembly of a plot in a forest inventory, which is why the argument and assumption used by the proponent is not considered sufficient, where he mentions that the proposed methodology for this monitoring does not include slope correction. This is also supported by the field manual of forest and carbon inventory for Panama, where it is clear that "... A plot scheme and slope correction must be made, where it is clear that it is important that the size of the plots is measured correctly, since biomass calculations are made based on the sampled area and will have an impact on the number of trees that will be measured in a plot. For this reason, the correction of the horizontal distance with respect to the slope must be carried out, in the event that we are on sloping terrain. For plots that need to correct the horizontal distance based on the slope, the angle or percentage of the slope should be measured with the manual hypsometer. Once the grade of the slope is obtained, the distance to be measured must be corrected based on the slope correction chart. Corrections should be made to both the distances on the X and Y axis of the plot and both upstream and downward..."
2. The differences found with the common names of the species sampled in the field during the audit with respect to those presented by the proponent are not related to the species mentioned in this finding, since the possible similarities to be found between the names were taken into account (all those mentioned in the response table to this finding) and these similarities were properly refined and filtered to calculate that they were They have incompatibilities of 57% and 54% with the reported species.

USTAL/LATIT	NOMBRE COMÚN ECOLOGIC	NOMBRE AUDITORIA CAMPO	COINCIDIR				
				34	Mandroño	papalisa	#N/D
1	Colchonero	cauchillo	#N/D	35	Cauchillo	cauchillo	1
2	Colchonero	cauchero	#N/D	36	Cuajao	colchonero	#N/D
3	Bongo	chunga	#N/D	37	Purrú - Guácimo	cauchillo	#N/D
4	Tusipono	Tusipono	1	38	Colchonero	colchonero	1
5	Palma chungu	palo candela	#N/D	39	Cauchillo	cauchillo	1
6	Roble	zorro	#N/D	40	Mandroño	mimisa	#N/D
7	Cauchillo	cauchillo	1	41	Colchonero	balso	#N/D
9	Mandroño	NN	#N/D	42	Fruta de mono	majagua	#N/D
10	Palma chungu	Palma chungu	1	43	NN	verba	#N/D
11	Cauchillo	cauchillo	1	44	Mangle de montaña	colchonero	#N/D
12	Palma chungu	Palma chungu	1	45	Piarde	guabo	#N/D
13	Naranjillo	no se	#N/D	46	Tusipono	Tusipono	1
14	Mangle de montaña	guayabillo macho	#N/D	47	Caimitillo	Caimitillo	1
15	Piarde	huesito	#N/D	48	Bálsamo - Pidoquera	yaya	#N/D
16	Tachuelo - Arcabu	Tachuelo - Arcabu	1	49	Montaña	NN	#N/D
17	Palma chungu	Palma chungu	1	50	Mandroño	caimito	#N/D
18	Eborró - Guarumo	Eborró - Guarumo	1	51	Palma chungu	Palma chungu	1
19	Balzo	balzo	1	52	Hobo - Cañajo	Hobo - Cañajo	1
20	Mangle de montaña	roble macho	#N/D	53	Palma chungu	Palma chungu	1

3. The proposer's response is accepted, establishing as an opportunity for improvement the training and measures necessary to establish the appropriate height of the DAP measurement. However, it is necessary to include in this action plan the unification of criteria with respect to the measurement of the DAP of trees with plank roots and fulcreas and to make use of the observations column of the spreadsheets to specify

*situations such as nodes, and particularities of the measurements found in the inventory.*

*In accordance with the above, it is considered that the forest inventory carried out for the Emberá Wounaan project does not meet the necessary sampling requirements to quantify the carbon of a forest in the real scenario of its behavior and composition. In addition, it does not comply with the principles of accuracy, full coverage, and consistency set forth in the BCR Standard. Therefore, the forest inventory of the plots must be carried out again using the field manual and forest inventory sampling or use the NREF of Panama.*

**Project Developer's Response**

**Date:** 21-07-2023

1. *It is identified that through geographic information systems tools and adequate satellite inputs, an approximation to the reality of the terrain where the monitoring was carried out can be obtained, therefore, an effective plot area is calculated based on the initial and end points of each of the transects, in addition to a projection of the terrain given by a digital elevation model obtained from the ALOS PALSAR satellite with images of the mission taken in 2011, a timing that is appropriate for the type of input obtained (DEM). From the satellite inputs, the effective area of the plots is determined involving the topographic behavior of the site sampled by means of the DEM. It is important to bear in mind that from the delimitation of the effective area of each of the plots it is possible to reliably interpolate the information to obtain the emission factors in tCO<sub>2e</sub>/ha.*
2. *Species correspondence analysis was performed for monitoring plots 4 and 5. Once the information was filtered and filtered (only the stems were taken into account), it was found that the correspondence of species is 47% and 49% respectively; In other words, the incompatibilities are 53% and 51%.*

*Although it is true that the evaluation of species correspondence is not favorable in quantitative terms, it should be noted that the vernacular names consulted in the audit process may vary according to:*

- a) *The region and native language of the people who supported the field identification activity.*
- b) *Names assigned according to the characteristics that made it easier to remember the plant.*
- c) *Assigned names that correspond to descriptions of the plant's size, shape, color, medicinal or likely ornamental use or feeding.*
- d) *Confusion perhaps associated with the pressure to misname the audited trees.*

*Taking into account the above, it is clear that, during the preliminary identification activity in the inventory, the technical team followed a protocol for the identification of morphs (see ID\_VAL\_Especies\_Emberá Wounaan\_V1) in which the following procedures were consecutively delimited:*

- a) *Based on photographic records, description of taxonomic characters and names given in the Emberá – Wounaan language and Spanish by the accompanying persons, the previous in situ determination of morphs was carried out to the most specific level possible.*
- b) *Once this determination was made, we proceeded to review digital databases and floristic studies developed in the region to compare information on morphospecies and have greater certainty of the determinations; Likewise, consultations were carried out with experts in botany and dendrology based on the information recorded in the field.*
- c) *Subsequently, the TOLI Herbarium – Dendrology Section of the University of Tolima was contacted, an entity that became part of the identification,*

determination and validation of the morphospecies photographically recorded in the field by the technical team. As a technical part of the entity, a certificate "Cert\_membrete UT Specimens" is issued, which validates that the photographic records taken on site correspond to the species listed in the image catalog and are comparable to the morphs found in databases.

3. The corrective measures are attached to the action plan of the forest survey, taking into account the unification of criteria on the measurement of DAP in plank roots and fulcreas, as well as providing information that explains the particularities for the individuals measured within the column of observations of the field formats, reducing inferences and erroneous interpretations in subsequent phases of review or control of the sampled units.

With the above, it is concluded that the forest inventory carried out consisted of the systematic collection of dasometric data in the project area, which allowed to evaluate the current state of the forests in the region, complying with the statistical bases (value of the sampling error <10%) and the adequate quantification of carbon in the project area. It is based on the fact that the information captured is reliable and solid based on the objective definition of the desired information, the development of the design and the sampling method, the collection of data (in the field and supported by the corroboration of effective areas obtained by remote sensing), together with the statistical analysis of data. Thus, under the forest scenario, it is established that the quantification obeys the real scenario in the behavior and composition of the sampling units, complying with precision and veracity the methodological framework of the inventory established by the project

**Documentation submitted by the project developer**

- Monitoring 12\_Reporte 01\_Inventario Forestry\Slope Correction\Anexo\_Cálculo efectiva\_v1.pdf Area
- Monitoring 12\_Reporte 01\_Inventario Forestry\Slope Correction\Areas\_Efectivas\_Parcela.xlsx
- Monitoring 12\_Reporte\Forest 01\_Inventario\Species Identification\Catalogo\_morfos\Catalogo\_contenido.xlsx
- Monitoring 12\_Reporte 01\_Inventario Forestry\Species Identification\Lab\_Dendrologia\_UTAnnex 1\_Herb UT.xlsx
- Monitoring 12\_Reporte\Forest 01\_Inventario\Species Identification\Ejercicio\_Correspondencia.xlsx
- Monitoring 12\_Reporte\01\_Inventario Forestry\Species Identification\Lab\_Dendrologia\_UT\Cert\_membrete UT Especímenes.pdf
- Monitoring 12\_Reporte 01\_Inventario Forestry\Action Plan FAR \_Embera Wounnan.pdf

**Evaluation of the audit team**

**Date:** 24-08-2023

The developer sufficiently demonstrates, through geographic information systems tools and adequate satellite inputs, the approximation to the reality of the terrain where the monitoring was carried out and calculates an effective area of the plot based on the initial and end points of each of the transects, in addition to a projection of the terrain given by the digital elevation model obtained from the ALOS PALSAR satellite with images of The mission was taken in 2011. This allowed the information to be reliably interpolated to obtain the emission factors in tCO<sub>2e</sub>/ha.

The species correspondence analysis exercise was carried out, justifying the identification of species from the forest inventory and the assignment of names through the procedures carried out by the developer's technical team. Likewise, the corrective measures are attached to the action plan of the forest survey, taking into account the unification of criteria on the measurement of DAP in plank roots and fulcreas, as well as providing information that explains the particularities for the individuals measured within the column of observations of the field formats, reducing inferences and erroneous interpretations in subsequent phases of review or control of the sampled units. With the above, it is concluded that the forest inventory carried out presents sufficient sampling technique to quantify the carbon of the forest. However, FAR 2 is opened, given that the proponent must carry out a sampling and inventory implementing an adjusted forest survey action plan that evidences greater accuracy, total coverage and coherence in the quantification process, when the project performs revalidation of the quantification in accordance with the updates and provisions of the current regulations and/or provisions of the standard, such as the definition of a maximum period for the re-evaluation and revalidation of the baseline.

CAR CLOSED IS FAR 2 OPENING

<b>CAR No.</b>	20	<b>Requirement No.</b>	Standard for the BCR Voluntary Carbon Market  Tool for determining contributions to the fulfillment of the Sustainable Development Goals (SDGs) of Greenhouse Gas projects.	<b>Date:</b> 10-04-2023
<b>Description of the CAR</b>				
<ol style="list-style-type: none"> <li>The BCR TOOL ODS must be completed in full, including the SDGs that the project reports as applicable. This includes assigning values and/or justifications within the sheet that corresponds to each SDG that reports compliance.</li> <li>In addition to the above, the tool sheet that corresponds to Cobenefits must be filled out.</li> </ol>				

<b>Project Developer's Response</b>	<b>Date:</b> 18 04 2023
<p>The BCR TOOL ODS is filled out with the indicators that the project has defined as applicable, within the reference value column the expected figure to be achieved with the implementation of project activities is established, understanding that some indicators are still under development due to the absence of related information. In the case where partial or total results have been obtained, the corresponding entry is applied in the Year 1 – result column.</p>	
<b>Documentation submitted by the project developer</b>	
<ul style="list-style-type: none"> <li>AUD_VV_2022\2_Cobeneficios\4_BCR TOOL ODS_EmberaWounaan_V2.xlsm</li> </ul>	
<b>Evaluation of the audit team</b>	<b>Date:</b> 29-05-2023
<p>The proposer provides the requested documentation and makes the pertinent modifications to consider that the finding is closed.</p> <p>CLOSED CAR .</p>	

<b>CAR No.</b>	21	<b>Requirement No.</b>	Quantification of GHG Emission Reductions REDD+ Projects BCR0002 Version 3.1 Standard for the BCR Voluntary Carbon Market	<b>Date:</b> 10-08-2023
<b>Description of the CAR</b>				

Considering that the REDD+ project holder should delineate a reference region for the estimation of deforestation/degradation that could occur in the project area in the baseline scenario and that the reference region should be similar to the project area in terms of access, agents and determinants of deforestation/degradation and potential land-use changes. The adjustment of the delimitation of the reference region with respect to the project area and therefore to the total quantification of the project is requested, since the annual factor of reduction of Degradation and Deforestation over the project area is too high. Likewise, percentages of correspondence between the Reference Region and the project area that do not meet the similarity and correspondence criteria between them are being presented for Secondary Mixed Broadleaf Forest and Mature Mixed Broadleaf Forest. Here's an example of the latter:

<b>Area</b>	<b>Year</b>	<b>% Mature mixed broadleaf forest</b>	<b>% Secondary mixed broadleaf forest</b>
Project Area	2018	92,69	7,31
Reference Region	2018	65,91	34,09

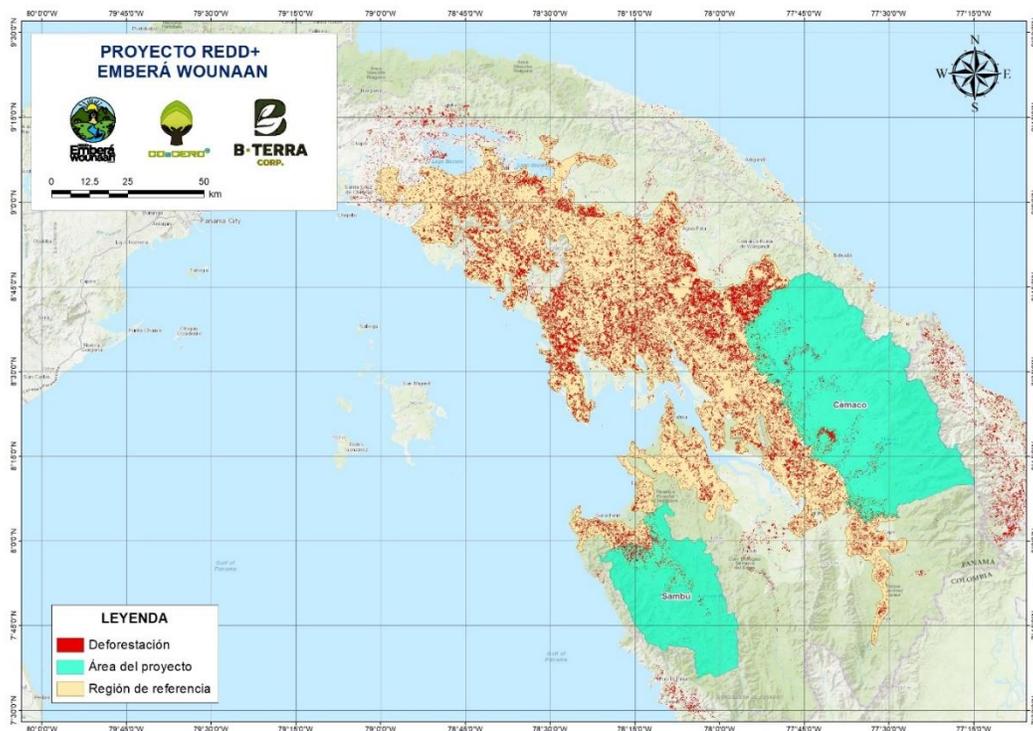
The foregoing denotes a very marked difference between the representativeness of the coverage in each of the areas analyzed and does not correspond to what is stipulated by the BCR standard.

In addition to the above, it is necessary to present the Excel that is cited in the NREF document as an annex and that is not freely available for download, where the Excel database with the changes in emission factors is recorded in order to verify the document management and the data used in the analysis and quantification of the REDD+ project. This document must be submitted without modification.

**Project Developer's Response**

**Date:** 11-08-2023

1. The delimitation of the Reference Region is carried out taking into account what is described in the methodological document for REDD+ Projects version 3.1 of the BioCarbon Registry, which mentions: "The reference region must be similar to the project area in terms of access, agents and determinants of deforestation/degradation and possible changes in land use". In other words, the factor for its delimitation is that similar deforestation agents are present both in the reference region and in the project area, as evidenced in the following image, it is also presented in section 3.6.2 Reference region of the PDD



On the other hand, the methodology does not define that there must be similarity in the percentage in the forest areas or areas of the strata, in the same way, similarity and correspondence criteria are followed since they are the same forests according to the land cover and use with similar environmental conditions. The main purpose for forest cover stratification is to reduce the sampling error for the estimation of the emission factor and the determination of the number of plots in the project area, as specified in PDD section 3.1.4.1 Selection of the number of representative plots.

2. The Emberá Wounaan REDD+ project does not use the emission factors present in Panama's 2022 NRF for the quantification of the project's emission reductions, since monitoring plots were used to quantify the aboveground, groundwater, soil organic carbon and leaf litter of the forest cover present in the project. This is based on the high uncertainty presented to date by Panama's NRF.

On the other hand, the results of the emission factors quantified in Panama's NRF are presented in their entirety in section 9.1 Results of the National Forest and Carbon Inventory of Panama, Information Survey 2013-2018 (INCF) of the document.

When comparing the project's emission factors with those obtained with the monitoring carried out in the project area, it is evident that the data are consistent.

Coverage	Emission Factor (tCO <sub>2</sub> e/ha)	
	NREF	Local Data
Mature Mixed Broadleaf Forest	741,95	766,71
Secondary Mixed Broadleaf Forest	456,61	457,39

Finally, it is important to highlight that the Excel described in the different pages of the NREF for the year 2022 refer to the respective annexes of the NREF which are available at: <https://redd.unfccc.int/submissions.html?country=pan>.

**Documentation submitted by the project developer**

- 11\_Anexos & Complementary\3\_NREF\NREF Panama 2022.pdf

**Evaluation of the audit team**

**Date:** 18-08-2023

It is requested to document the process that was carried out for the definition and delimitation of the Reference Region and its result. It is important to mention that, as defined by BCR, the delimitation of the Reference Region is similar to the Project Area according to the access, agents and determinants of deforestation/degradation and possible changes in land use, so according to the documentation presented by the proponent it is observed that in the RR the agents and determinants have tended to affect the Mature Mixed Broadleaf Forest much more than the Mature Forest Secondary Mixed Broadleaved Leaves, handling a proportion of 31.16% of the former mentioned and 68.84% of the latter. However, in the project area, the agents and determinants tend to significantly affect the Mature Mixed Broadleaf Forest than the Secondary Mixed Broadleaf Forest, since it only has 7.46% of the former mentioned, while it presents 92.54% of the latter mentioned. The foregoing reflects a different pattern of deforestation and degradation for the RR and the PA with respect to the level of affectation that occurs in the territory for each of the strata, taking into account the displacement and the occurrence of the agents of deforestation and degradation, for the above it is requested to clarify the above.

OPEN CAR

**Project Developer's Response**

**Date:** 19-09-2023

The delimitation of the reference region is justified in accordance with the guidelines established in the BCR 0002 version 3.1 methodology. This evaluation was carried out through a multi-criteria spatial analysis of the variables that allow the mobility of the agents and determinants linked to deforestation and degradation, it was used by means of a Geographic Information Systems (GIS) software, assigning a classification by means of relative weights that decrease as their distance increases and therefore less vulnerability to deforestation of these forest covers. The result is a raster with the values of the highest probability of deforestation according to their corresponding classification. For a more detailed understanding of the procedure and rationale behind the selection and delimitation of the reference region, it is recommended to consult the DDA.

On the other hand, an assessment of the similarity between the strata is carried out and the amount that each of them is experiencing from deforestation is analyzed. Despite the fact that the project area encompasses a significant representation of mature mixed broadleaf forest, it is not this stratum that is most affected by the factors that cause deforestation, as evidenced in the following table. In this table, it is shown that the secondary mixed broadleaf forest has lost a total of 2,230.22 hectares during the years of project monitoring. compared to the 1,251.77 hectares of mature mixed broadleaf forest. These data support the conclusion that secondary mixed broadleaf forest is the most impacted stratum within the project area.

<b>Deforested area</b>		
<b>Year</b>	<b>Mature mixed broadleaf forest (ha)</b>	<b>Secondary mixed broadleaf forest (ha)</b>
2018	259.88	310.48
2019	268.24	1,091.16
2020	260.40	390.17
2021	295.25	216.96
2022	168.00	221.44
<b>Total</b>	<b>1,251.77</b>	<b>2,230.22</b>

CIFOR (1997)<sup>2</sup> defines secondary forests as woody vegetation that is in a successional state and that grows on land destroyed by human activity, a definition similar to that established by the National Forest Monitoring System of Panama within the document Reference Levels of Forest Emissions, which establishes that the secondary forest is a forest in a successional state. which due to anthropogenic or natural processes develops after most or all of the vegetation has been removed. On the other hand, mature forests are secondary forests where human intervention has ended, so they can have characteristics typical of primary forests. In this sense, it should be noted and as mentioned by Rozendaal et. al. (2019) cited by González (2020)<sup>3</sup> that mature forests can undergo a transition to secondary forests due to fragmentation and loss of cover over them. Similarly, the NREF mentions that a transition from old-growth forest to secondary forest is

possible when old-growth forest cover is partially removed. For this reason, it is highlighted that the determinants of deforestation found in the reference region have mainly been affecting the secondary mixed broadleaf forest, which has suffered greater pressure than the mature mixed broadleaf forest, which is at a higher level of conservation. It is key to mention that for this reason the reference region has the purpose of generating a reference of the pattern that has been following the determinants of deforestation.

**Documentation submitted by the project developer**

1. AUD\_VV\_2022\06\_Documento de proyecto\PDD\_EmberáWounaan\_V5.docx\3.6.2. Reference region.
2. AUD\_VV\_2022\03\_Carbono\MonitoreoAreas\_REDDEmberaWounaan\_V4.xlsx

**Evaluation of the audit team**

**Date:** 12-10-2023

The proposer provides the requested documentation and makes the pertinent modifications to consider that the finding is closed.

CAR Closed.

<b>CL No.</b>	1	<b>Require ment No.</b>  13.2  14 and 11	Quantification of GHG Emission Reductions REDD+ Projects BCR0002 Version 3.1  Standard for the BCR Voluntary Carbon Market	<b>Date:</b> 10-04-2023
<b>Description of the CL</b>				

<sup>2</sup> CIFOR. (1997). Secondary forests as a resource for rural development and environmental conservation in the tropics of Latin America.

<sup>3</sup> Gonzalez, A. (2020). Diversity, species turnover, and community functional traits in high Andean forests in two successional states.

<p>Regarding the density of the wood, the proponent points out that "as no corresponding value was found for the botanical family in question, the value of 0.64 reported by Álvarez et al. (2012) for the biome in which the project is located is used". However, Álvarez mentions the average density value for a neotropic dry forest-type biome, different from the one reported for the area.</p> <p>In addition to the above, there is no reference to the bibliographic source used for the determination of the biome in the PDD, where the following is mentioned: "... In the Chocó-Darién ecoregional complex, the main large biome found is Tropical Humid Forest. In the southern part of the ecoregion, in the vicinity of the city of Guayaquil and in some very specific enclaves, there is the Tropical Dry Forest biome..." This should be clarified.</p>	
<p><b>Project Developer's Response</b></p>	<p><b>Date:</b> 27-04-2023</p>
<p>The reference to the document by Álvarez et al., 2012 has been corrected; This was not taken into account during the allocation of wood densities for any of the species reported in the project's forest inventory.</p> <p>In addition, the PDD information in section 17.1.5 is corrected Biomes and ecosystems and grammatical errors and incorrect information are corrected in order to highlight the characteristics of the project area.</p>	
<p><b>Documentation submitted by the project developer</b></p> <ul style="list-style-type: none"> <li>AUD_VV_2022\Project 6_Documento\PDD_EmberáWounaan_V2.docx\14.3.2 Field sampling methodology (P 76)</li> <li>AUD_VV_2022\Project 6_Documento\PDD_EmberáWounaan_V2.docx\ 17.1.5 Biomes and ecosystems (P 104)</li> </ul>	
<p><b>Evaluation of the audit team</b></p>	<p><b>Date:</b> 29-05-2023</p>
<p>The proposer provides the requested documentation and makes the pertinent modifications to consider that the finding is closed.</p> <p>CL CLOSED.</p>	

<b>CL No.</b>	2	<b>Requirement No.</b> 13.2  14 and 11	Quantification of GHG Emission Reductions REDD+ Projects BCR0002 Version 3.1  Standard for the BCR Voluntary Carbon Market	<b>Date:</b> 10-04-2023
<b>Description of the CL</b>				

<p>1. In the documentation presented, it is not clear how the soil and litter samples were taken, and specific IDs are assigned to the samples, but their correspondence is not explained. In the laboratory report, only one sample was taken per litter plot, so it is not clear the relationship and assignment of values that was made in the SAMPLE ID column of the HOJ-BD-EMBERÁ WOUNAAN sheet of document FE_EmberaWounaan.</p> <p>2. Clarification of this information and why the laboratory report does not report leaf litter samples from plot 4 is requested.</p>	
<b>Project Developer's Response</b>	<b>Date:</b> 27-04-2023

1. According to the methodology of the National Forest and Carbon Inventory of Panama, which was adopted in the monitoring of the project, the evaluation of the leaf litter starts from the measurement of the moisture content and the wet weight of the leaf litter found in 1 m<sup>2</sup> for each subplot (A, B, C and D) and for the Center Point (PC). which is presented as the sample ID according to the monitoring database. However, for the determination of the carbon content in the laboratory, the collection of the leaf litter present at the Center Point (CP) of the plot will be required, which is why the laboratory report only presents one sample per plot under the denomination P (plot number)-PC Leaf Litter, this value is fixed in the entire Sample Unit. In detail, the processes of taking soil and leaf litter samples are described.

### **Soil sampling**

For each of the transects, two (2) soil samples were taken; one for the determination of carbon content and the other for the determination of the bulk density of the soil, to be taken to the laboratory. This shot was made taking into account a distance of 25 meters from the initial point of the transect and two (2) meters from the central axis, on the right side a 1x1 meter pit was made with a depth of 30 cm. A total of eight (8) soil samples were taken for each cluster.

### **Leaf litter sampling**

For each of the transects, a sample of leaf litter was taken; This shot was made taking into account a distance of 25 meters from the initial point of the transect and two (2) meters from the central axis, on the right side a quadrant of 1x1 meters was made within which all the material was collected and weighed in situ to later be returned to the forest floor.

The leaf litter sample for laboratory analysis was taken at the central point of the conglomerate and was also taken in a 1x1 meter quadrant within which all the material was collected and weighed in situ. The related information in the methodological document is expanded.

2. When verifying the laboratory results, it is observed that the leaf litter sample for plot 4 was named with another acronym without including the word "litter" like the others, in this case it was named P<sub>4</sub>-PC-1C, but its result oscillates in values higher than 30, similar to the results for leaf litter in the other plots.

<b>Identificación de la Muestra</b>	5113-22
<b>Nombre de la Muestra</b>	P4-PC-1C
<b>Coordenadas</b>	No aplica (el cliente trajo la muestra al laboratorio)

PARÁMETRO	SÍMBOLO	UNIDAD	MÉTODO	RESULTADO	INCERTIDUMBRE	L.M.C.	LÍMITE MÁXIMO
Carbono Orgánico**	CO	%	Walkley Black	35,75	±0,18	0,10	N.A.

**Documentation submitted by the project developer**

<ol style="list-style-type: none"> <li>1. AUD_VV_2022\3_Carbono\FE_EmberaWounaan_V2.xlsx\BD-EMBERÁ WOUNAAN</li> <li>2. AUD_VV_2022\12_Reporte monitoring\01_Inventarioforestal\Informe_Inventario_REDDEmberaWounaan.pdf AUD_VV_2022\12_Reporte of monitoring\01_Inventario forestry\Informe_COS REDD+ Embera Wounaan.pdf (p. 15).</li> </ol>	
<b>Evaluation of the audit team</b>	<b>Date:</b> 29-05-2023
<p>The proponent provides the requested documentation and makes the pertinent clarifications to consider that the finding is closed.</p> <p>CL CLOSED.</p>	

<b>CL No.</b>	3	<b>Requirement No.</b> <b>13.2</b>  <b>14 and 11</b>	Quantification of GHG Emission Reductions REDD+ Projects BCR0002 Version 3.1  Standard for the BCR Voluntary Carbon Market	<b>Date:</b> 10-04-2023
<b>Description of the CL</b>				
<p>The project should clarify how the % Percentage increase in emissions in the area of leakage due to the implementation of REDD+ activities and the Projected value of the decrease due to the implementation of REDD+ activities is calculated and included in the PDD document.</p>				
<b>Project Developer's Response</b>				<b>Date:</b> 10-05-2023
<p>The explanation corresponding to the calculation of the percentage of emission reduction in the project and the percentage increase in emissions in the leakage area + in the PDD and the respective calculations in the Excel are added.</p>				
<b>Documentation submitted by the project developer</b>				

<ul style="list-style-type: none"> <li>AUD_VV_2022\Project 6_Documento\PDD_EmberáWounaan_V2\ 14.6.1. Ex ante avoided emissions (P.85)</li> <li>AUD_VV_2022\Project 6_Documento\PDD_EmberáWounaan_V2\14.6.1.1 Deforestation (p. 85)</li> <li>AUD_VV_2022\Project 6_Documento\PDD_EmberáWounaan_V2.pdf\ 14.6.1.2 Degradation (p. 86)</li> <li>AUD_VV_2022\3_Carbono\MonitoreoAreas_REDDEmberaWounaan_V2.xlsx\Reference Area Sheet</li> <li>AUD_VV_2022\3_Carbono\MonitoreoAreas_REDDEmberaWounaan_V2.xlsx\Project Area Sheet</li> </ul>	
<b>Evaluation of the audit team</b>	<b>Date:</b> 29-05-2023
<p>The proponent provides the requested documentation and makes the pertinent clarifications to consider that the finding is closed.</p> <p>CL CLOSED.</p>	

<b>CL No.</b>	4	<b>Requirement No.</b>	Quantification of GHG Emission Reductions REDD+ Projects BCR0002 Version 3.1 Standard for the BCR Voluntary Carbon Market	<b>Date:</b> 10-04-2023
<b>Description of the CL</b>				
It should be clarified how environmental and social safeguards are addressed, attaching the document that was mentioned during the field visit was prepared by the proponent, since there is no official document for Panama on the above.				
<b>Project Developer's Response</b>				<b>Date:</b> 19 04 2023
The contents of the aforementioned document are added within the project document (PDD), complementing the information on socio-environmental safeguards and their approach, in the same way, it is explained how this context analysis leads to recognize necessary aspects for the application of the Tool to demonstrate compliance with Socio-environmental Safeguards in the Emberá Wounaan REDD+ project.				
<b>Documentation submitted by the project developer</b>				
AUD_VV_2022\Project 6_Documento\PDD_EmberáWounaan_V2.docx\ 20 REDD+ safeguards (p. 128).				

<b>Evaluation of the audit team</b>	<b>Fetches:</b> 29-05-223
<p>The proponent provides the requested documentation and makes the pertinent clarifications to consider that the finding is closed.</p> <p>CL CLOSED.</p>	

<b>CL No.</b>	5	<b>Requirement No.</b>	Quantification of GHG Emission Reductions REDD+ Projects BCR0002 Version 3.1 Standard for the BCR Voluntary Carbon Market	<b>Date:</b> 10-04-2023
		13		
		18		

**Description of the CL**

The proponent must clarify the situation observed with the division of the jumping community. How is this contemplated at the level of governance and division of territory?

**Project Developer's Response**

**Date:** 10-05-2023

In response to the question described in this request for clarification, and taking into account the levels of governance of the region, the General Cacique, the Regional Cacique of Cemaco and the Noko of the community of El Salto are consulted in relation to the territorial division observed in the field, to which they respond that there is only one (1) community. To date, there is no official territorial division. And it is clarified that, regardless of the geographical distribution or number of communities, all the inhabitants of the region will enjoy the benefits of the REDD+ project.

Additionally, and to ratify the above, Resolution 006 of the Nokora/Chipornaan Council is presented from March 21 to 22, 2023, where it resolves that in the Chucunaque Falls there is only one (1) Nokó, without another town or another Nokó. In this way, the community called Krincha Droma, does not exist or is not recognized, there are 41 legally recognized communities.

**Documentation submitted by the project developer**

AUD\_VV\_2022\14\_Hallazgos\Supports\Res006\_ConsejoNokora\_ElSalto.pdf

**Evaluation of the audit team**

**Date:** 29-05-2023

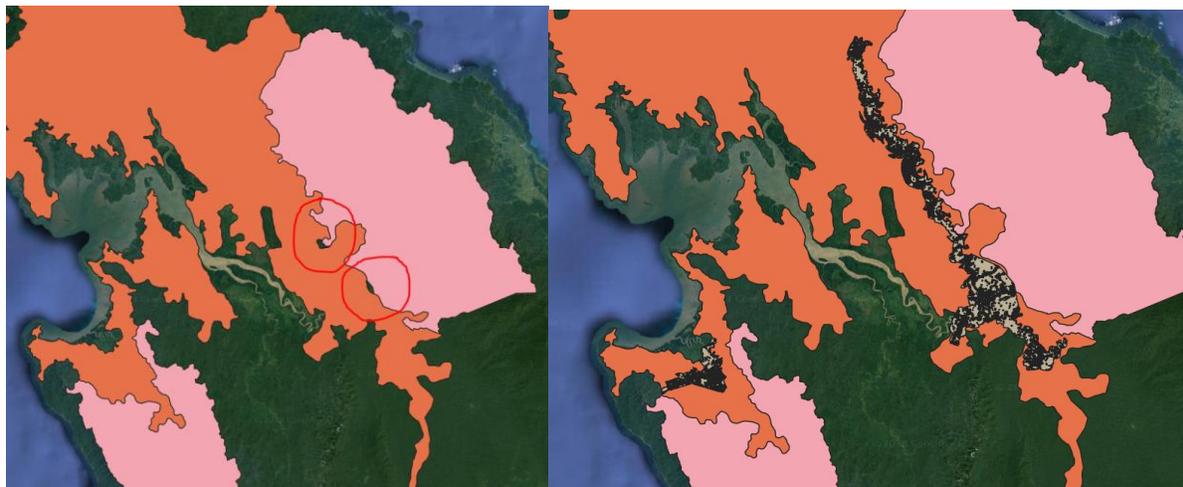
The proponent provides the requested documentation and makes the pertinent clarifications to consider that the finding is closed.

CL CLOSED.

<b>CL No.</b>	6	<b>Requirement No.</b>  13  18	Quantification of GHG Emission Reductions REDD+ Projects BCR0002 Version 3.1  Standard for the BCR Voluntary Carbon Market	<b>Date:</b> 10-04-2023
<b>Description of the CL</b>				
The way in which the proponent guarantees free access to the information and documentation of the project to the communities should be clarified, since during the field visit it was evident that the communities mention that they do not have access to the project documentation.				
<b>Project Developer's Response</b>				<b>Date:</b> 03-05-2023
The guidelines for access to information by the members of the Emberá Wounaan Region are integrated into the social outreach guide. In addition, strategies are consolidated within the educational plan that allow the community to manage information and acquire new tools for its evaluation.				
<b>Documentation submitted by the project developer</b>				
<ul style="list-style-type: none"> <li>AUD_VV_2022\11_Anexos and complementary\8_Guia_AcercamientoSocial_ Emberá Wounaan_V2.pdf</li> <li>AUD_VV_2022\2_Cobeneficios\3_Actividades REDD+\SoporteActividades_EmberaWounaan\3.2 Strengthening productive capacities\3.2.3 Educacion.pdf</li> </ul>				
<b>Evaluation of the audit team</b>				<b>Date:</b> 29-05-2023
The proponent provides the requested documentation and makes the pertinent clarifications to consider that the finding is closed.  CL CLOSED.				

<b>CL No.</b>	7	<b>Requirement No.</b>  8	Quantification of GHG Emission Reductions REDD+ Projects BCR0002 Version 3.1	<b>Date:</b> 10-04-2023
<b>Description of the CL</b>				

The manner and criteria that were taken into account for the establishment of the project reference area should be clarified. In addition, it should be clarified why the red circled areas shown in the images below are excluded.



**Project Developer's Response**

**Date:** 08-05-2023

The analysis carried out for the delimitation of the reference region is taking into account the mobility of the deforestation agents and that they have coherence with the deforestation factors within the project limits, and that they have similarity in environmental aspects. It is best detailed in the PDD.

**Documentation submitted by the project developer**

AUD\_VV\_2022\Project 6\_Documento\PDD\_EmberáWounaan\_V2.docx\6.2 Reference region (P. 15).

**Evaluation of the audit team**

**Date:** 29-05-2023

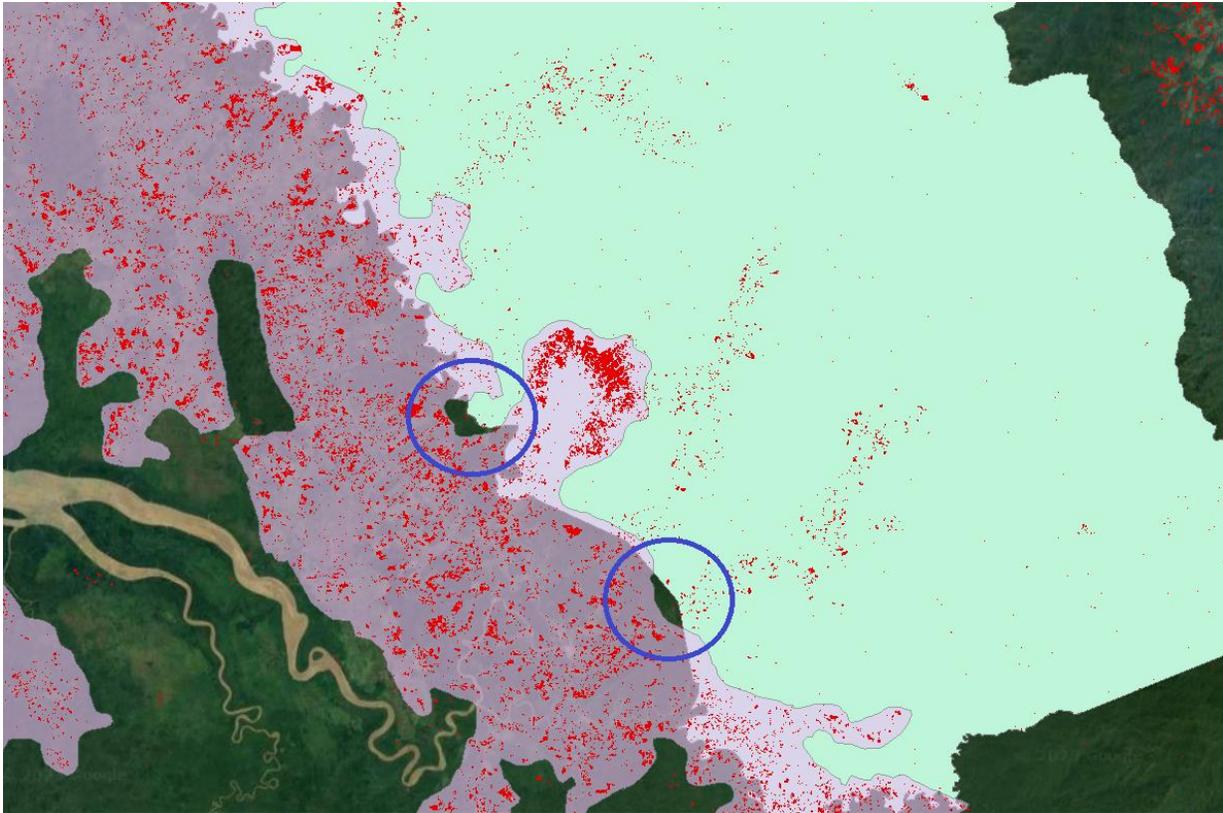
It is considered that the proponent should substantiate in greater detail the justification on the areas that are specifically pointed out in the images provided.

OPEN CL

**Project Developer's Response**

**Date:** 10-08-2023

The delimitation of the Reference Region is carried out taking into account what is described in the methodological document for REDD+ Projects version 3.1 of the BioCarbon Registry, which mentions: "The reference region must be similar to the project area in terms of access, agents and determinants of deforestation/degradation and possible changes in land use". In other words, the factor for its delimitation is that similar deforestation agents are present both in the reference region and in the project area.



In the highlighted areas, there is no evidence of any pressure on forests from the agents and determinants of deforestation/degradation.

**Documentation submitted by the project developer**

Not applicable.

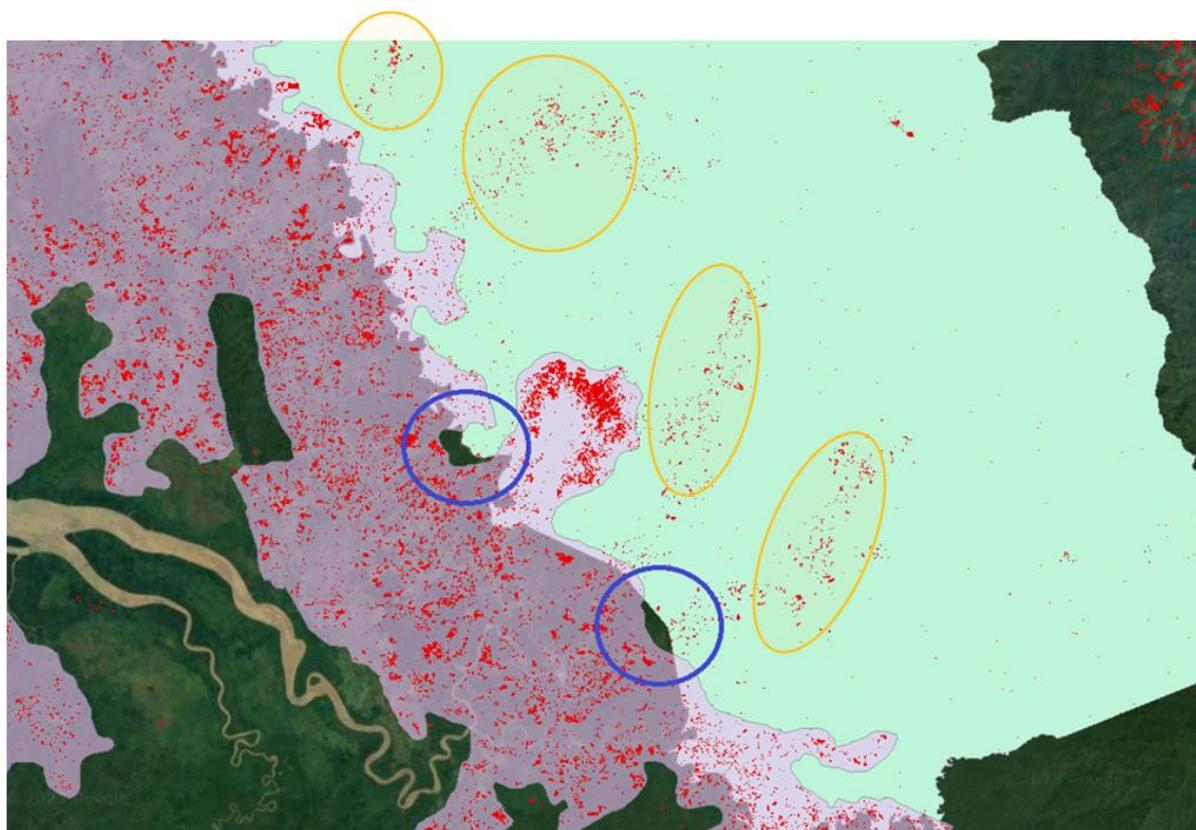
**Evaluation of the audit team**

**Date:** 22-08-2023

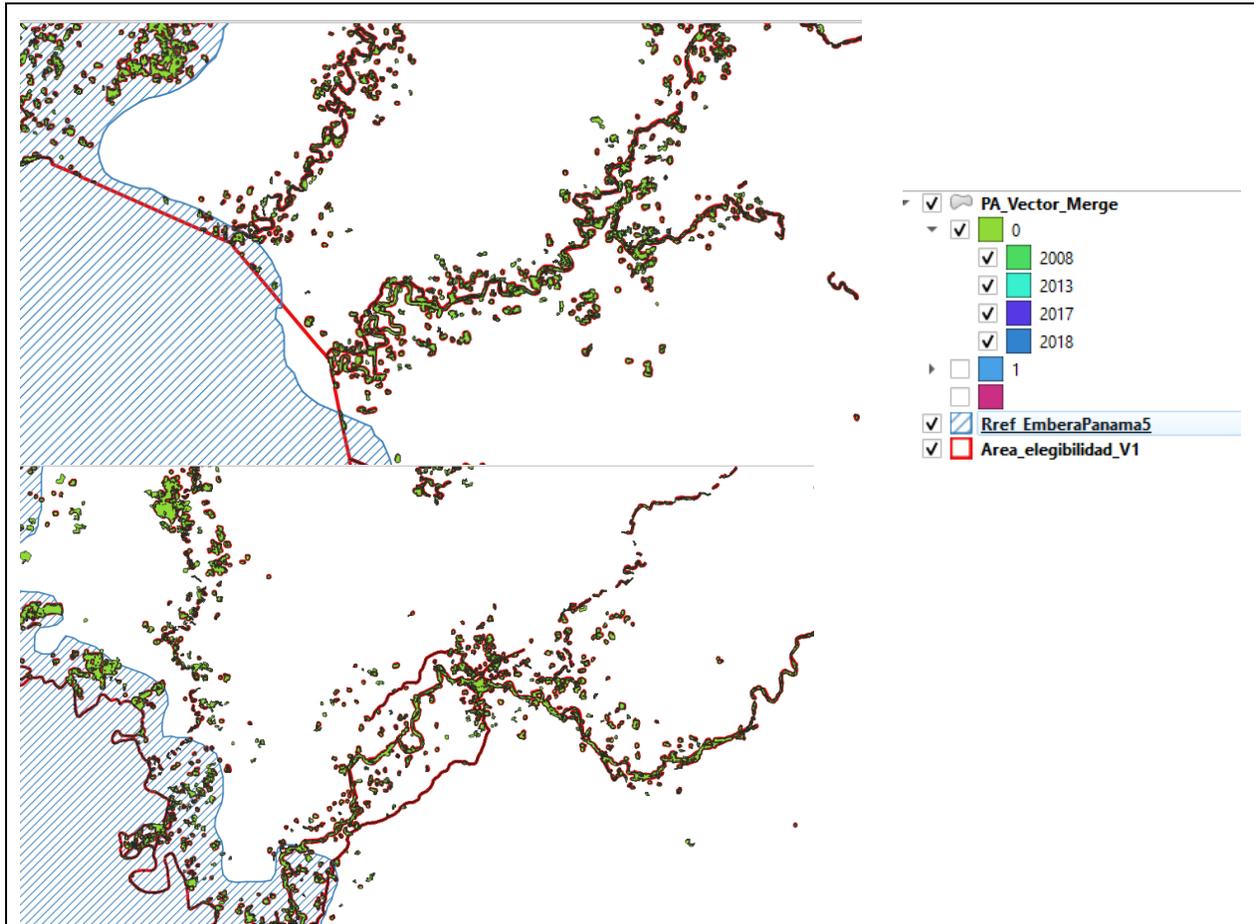
*The developer argues that the areas selected on the map (blue circles) have not presented any pressure from agents and determinants of deforestation/degradation and therefore are not part of the reference area.*

*Considering this same criterion, it is not clear why areas of the project that do present an evident trend of deforestation/degradation in the period 2008-2018 are not being part of the reference areas (yellow circles). In other words, these areas that present deforestation/degradation processes within the project area comply with the delimitation criteria b) and c), described in the methodology for the reference area, in numeral 8.2.*

*It is requested to review and clarify this matter, since indirectly the quantification of emissions in the baseline scenario is being underestimated by not considering areas that meet the criteria for delimitation of the reference area and that were not delimited.*



*Below are some examples of the action of deforestation/degradation agents in project areas during the period 2008-2018 that are not being considered in the delimitation of the reference area and meet criteria b) and c).*

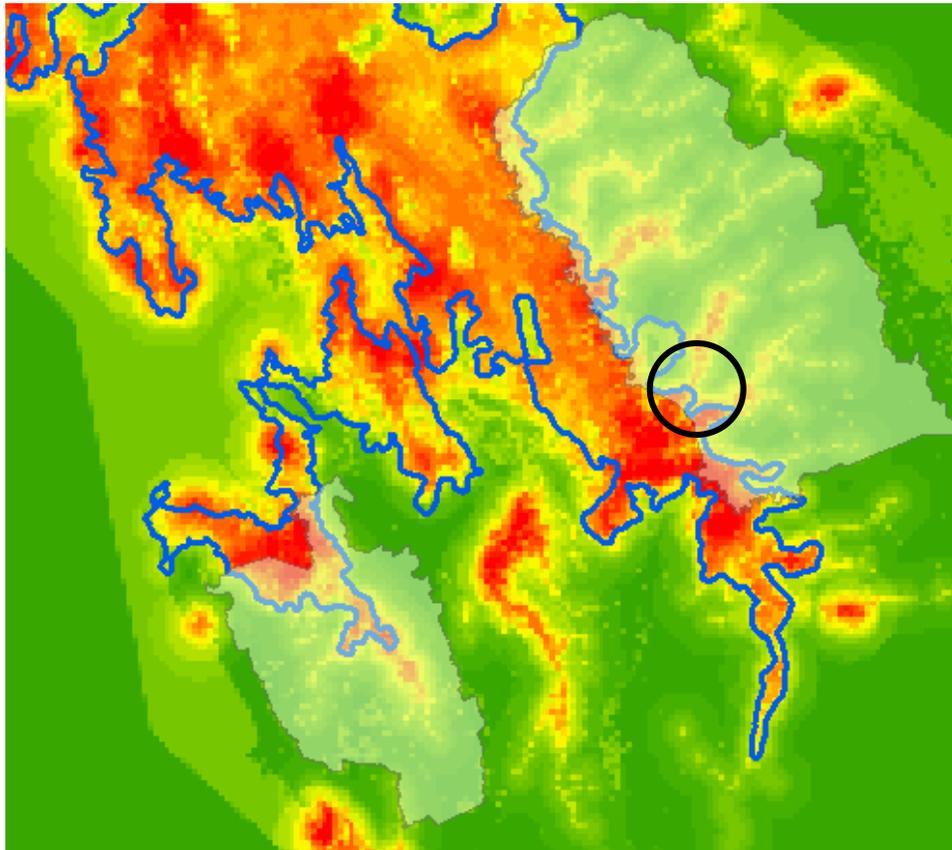


OPEN CL

Project Developer's Response

Date: 19-09-2023

*In response to CAR 21, the justification of the reference region was established, based on a multi-criteria analysis in order to give a better approximation to the movement dynamics of deforestation agents typical of Panama. Based on the above, the reference region was modified according to the demarcation in reddish tones of the factors causing deforestation analyzed within the PDD that indicate a susceptibility to deforestation based on the proximity to each factor.*



*Importantly, the modification was carried out in response to the detection of a red hue in the region enclosed by the black circle. This coloration suggests that determining factors may have a significant impact on this particular area. Surrounding areas of yellow hue were not considered, as they show low susceptibility and are not connected to the results of the multicriteria spatial analysis that evaluated the variables related to the mobility of the agents and determinants associated with deforestation and degradation.*

*The area indicated in purple was taken for the delimitation of the reference region because it is an area in which a natural fire occurred in 2016, although the result of the multi-criteria spatial analysis that evaluated the variables related to the mobility of the agents and determinants associated with deforestation and degradation, They do not show that it is a particularly susceptible area, this was included since fires are considered to be risks that can materialize becoming a latent threat to the project.*

<b>Documentation submitted by the project developer</b>	
AUD_VV_2022\Project 06_Documento\PDD_EmberáWounaan_V6.docx	
<b>Evaluation of the audit team</b>	<b>Date: 05-11-2023</b>
<p>The proponent provides the requested documentation and makes the pertinent clarifications to consider that the finding is closed.</p> <p>CL CLOSED.</p>	

<b>CL No.</b>	8	<b>Requirement No.</b>	8	<b>Date:</b>	29-05-2023
<p><i>Quantification of GHG Emission Reductions REDD+ Projects BCR0002 Version 3.1</i></p>					
<b>Description of the CL</b>					

A recalculation of the areas of all the GIS layers presented by the project was carried out and variation was found in those calculated by the audit and those presented by the project, this calculation was carried out with the Qgis program. However, when quantifying in the ArcGIS program, the figures do match those presented by the project.

In accordance with the above, the proponent is requested to clarify in this regard, since the variation of the figures in the calculation of the areas may mean overestimation or underestimation of the areas depending on the program used for the cartographic calculation.

Here's what we found.

PA\_treecover2018\_Diss— Objetos Totales: 4, Filtrados: 4, Seleccionados: 0

OBJECTID	gridcode	Class_name	AÑO	Area_ha	Shape_Length	Shape_Area	Ha audit
1		0 Bosque latifolia...	2018	5748,68357416...	4311057,07815...	57486835,7416...	5735,7751984
2		0 Bosque latifolia...	2018	6326,65308619...	4205014,84897...	63266530,8619...	6313,1972315
3		1 Bosque latifolia...	2018	393433,925441...	9302775,15223...	3934339254,41...	392494,21466
4		1 Bosque latifolia...	2018	31042,2143302...	8814507,04621...	310422143,302...	30974,034357

PA\_treecover2022\_Diss— Objetos Totales: 4, Filtrados: 4, Seleccionados: 0

OBJECTID	gridcode	Class_name	AÑO	Area_ha	Shape_Length	Shape_Area	Ha Audit
1		0 Bosque latifolia...	2022	6677,75459533...	4863185,83095...	66777545,9533...	6662,69979557
2		0 Bosque latifolia...	2022	8146,90283375...	4801001,44797...	81469028,3375...	8129,69626923
3		1 Bosque latifolia...	2022	392504,848086...	9504536,95053...	3925048480,86...	391567,285883
4		1 Bosque latifolia...	2022	29221,9708988...	9058066,56747...	292219708,988...	29157,5416384

Area\_elegibilidad— Objetos Totales: 2, Filtrados: 2, Seleccionados: 0

OBJECTID	gridcode	Class_name	AÑO	Area_ha	Shape_Leng	Shape_Area	Ha Audit
1	3	1 Bosque latifolia...	2018	393433,925441...	9302775,15224...	3934339254,40...	392494,21466
2	4	1 Bosque latifolia...	2018	31042,2143303...	8814507,04621...	310422143,302...	30974,034357

### ArcGIS

FID	Shape *	OBJECTID	gridcode	Class_name	AÑO	Area_ha	Shape Leng	Shape Area	ha audit
0	Polygon	3	1	Bosque latifoliado mixto maduro	2018	393433,925441	9302775,15224	3934339254,41	393433,925441
1	Polygon	4	1	Bosque latifoliado mixto secundario	2018	31042,21433	8814507,04621	310422143,303	31042,21433

**Project Developer's Response**

**Date:** 11-08-2023

A search for secondary information was carried out in order to establish the differences in the calculation of the areas from the two softwares, and it was determined that the differences are mainly due to the geometric configuration of each one. While ArcGIS uses flat coordinates, QGIS uses the ellipsoidal shape of the earth. Similarly, it is important to mention that in the case of the Emberá Wounaan REDD+ project, we worked with the WGS 1984 UTM Zone 17N coordinate system, which has false north 0.0 m, false east 500,000.0 m and a scale factor of 0.9996, which is the basis for the georeferencing of the polygons. In QGIS, when recalculating the areas, a flat projection of the steroid is launched, different from the WGS 1984 UTM Zone 17N of ArcGIS, that is, both the false north and the false east, are not established in the same way and therefore a curvature of the earth is not projected and for this reason a smaller area is obtained which complies with the principle of conservatism of the standard and the methodology used in the project.

This is explained in more detail in the document called the Embera REDD+ GIS Geoprocessing Report Wounaan.pdf.

**Documentation submitted by the project developer**

- AUD\_VV\_2022\4\_SIG\REDD+Embera GIS Geoprocessing Report Wounaan.pdf

**Evaluation of the audit team**

**Date:** 22-08-2023

The documentation provided by the developer satisfactorily demonstrates the potential differences, in terms of geometry, that could occur when calculating areas with QGIS software or ArcGIS software.

Additionally, the audit team verified the areas, this time calculated using the "area" function, and showed that they coincide with those delivered.

This is because with the area function "The calculations are always planimetric in the Spatial Reference System (SRE) of this geometry and the units of the returned area will match the units of the SRE. This differs from the calculations made by the area function, which will make ellipsoidal calculations based on the ellipsoid of the project and the configuration of the surface units."

CL CLOSED

<b>CL No.</b>	9	<b>Requirement No.</b>	Standard for the BCR Voluntary Carbon Market	<b>Date:</b> 29-05-2023
		6		
<b>Description of the CL</b>				

The proponent is requested to submit a query to the BCR standard on the requirements and updates that were given at the methodological level and application of tools, given that there are novelties in several of the tools required by the program, so it is of great importance to know the mandatory applicability of the project of the following tools:

1. *SDG Tool*
2. *REDD+ Safeguards*
3. *Avoiding doible counting*
4. *Monitoring Reporting and Verification*
5. *No Net Harm*
6. *BCR Baseline and Additionality tool*
7. *Methodology Development and Approval*
8. *Permanence risk (now 20%)*
9. *Project Format or Template*

**Project Developer's Response**

**Date:** 09-06-2023

The Biocarbon Registry certification program is consulted via email on the aforementioned documents and tools, the consultation of document 7 is omitted. Methodology Development and Approval, which corresponds to developers who intend to implement new methodologies for the program.

According to the answer given, it is necessary to update the tools designed by the program for the implementation of this project, taking into account that the state in which it is currently in terms of registration, generates as applicable the current standard corresponding to V3.0, as well as the tools involved.

**Documentation submitted by the project developer**

Carbon\2\_REDD\1\_Proyectos in development\04\_REDD Embera Wounaan\Technical\AUD\_VV\_2022\14\_Hallazgos\Supports\Re\_REDD+ Emberá Wounaan\_Biocarbon Consultation Registry.msg

**Evaluation of the audit team**

**Date:** 23-08-2023

As mentioned in the documentation submitted, the project is not yet registered (it is in process) and therefore all the documents of the initiative are subject to the update of the BCR standard, methodology and tools.

In this sense, during the documentary review, it is evident that sometimes the tools proposed by BCR are not being mentioned or addressed in the project documentation, so that there is traceability of their use and version.

The following is a clarification of the most up-to-date tools and versions applicable to the project:

1. *ODS V1.0 Tool: The developer evidences through the annexes and documents of the project the use of the most up-to-date version. However:*
  - a. *As mentioned in the tool document (Figure 2), the owner should detail in the DDA the regional/local context that justifies the identification of the SDGs to which the project activities can contribute (step 1.2 of Figure 2). This information is not found in section 12 of the DDA, in Figure 36 of the DDA only the variable to be measured is mentioned. Adjustment requested.*
  - b. *It is requested to adjust the route of REDD+ activities that contribute to the SDGs, since section 9 of the RM mentions a route that does not match the information contained in the folders: "2\_Cobeneficios/ REDD+ Activities Emberá Wounaan" and "6 REDD+ Activities".*
  - c. *As mentioned in the tool document (step 3.2 of Figure 2), the evidence/support of the contribution to the SDGs should be listed in the project document, in this case RM. Currently, they are only listed in each SDG tab of the tool's Excel.*
  - d. *Indicator 4.1.1 of the RM (Table 8) is denoted in the PDD as 4.1.2. (Table 36), possibly a typo. It is requested to adjust the documents as appropriate.*
  - e. *Indicator 15.7.1 of the DDA (Table 36) is not complied with in the MR. It is possible that this is due to a typographical error, since Table 8 of the RM and Excel present evidence of contribution to indicator 15.5.1. It is requested to adjust the document as appropriate.*
2. *REDD+ V1.1 Safeguards: The DDA mentions the development of the 2022 version (V1.0); however, there is a 2023 version 1.1 that applies. It is requested to update the documentation according to this new version and to make explicit mention of its use.*
3. *Avoiding double counting V1.0: Section 7.4 of the RM adequately addresses the objectives of the tool; however, there is no explicit mention of the tool or version used. Adjustment requested.*
4. *Monitoring Reporting and Verification V1.0: The Project documents address the requirements of the tool (quantification periods, uncertainty management, monitoring plan, etc.); however, there is no explicit mention of the use and version applied. Adjustment requested.*
5. *No Net Harm V1.0: The RM adequately addresses many of the tool's guidelines (no net harm, safeguards, property, and carbon rights, among others). However, there is not enough clarity on Risk Management, so it is requested:*

- a. Adjust the path specified in section 11 of the RM "Project 6\_Documento\PDD\_EmberáWounaan\_V2.docx\16. Risk management", as there is no such section in DDA V4.
  - b. Provide explicit clarity regarding what is referred to in the denotations "a", "b" and "c" assigned to the level of control and level of impact in Table 11 of the RM.
  - c. Clarify through which activities/procedures/mechanisms/action plans/evidences and units of measurement risk management strategies were addressed (Table 11 of the MR) during the current monitoring period.
  - d. Make it explicit in the documents which version of the tool is being used.
6. BCR Baseline and Additionality V1.1: Section 3.3 of the PDD and the annex "1\_Add\_REDD+Emberá Wounaan\_V1" satisfactorily develop the tool. The PDD makes adequate mention of the use and version of the tool.
7. Permanence Risk V1.0: The PDD and MRI adequately address many of the tool's guidelines (leaks, reversal risks, non-permanence, among others); however, it is requested:
- a. As mentioned in paragraph 5 of this request and in relation to risk management (also contemplated in this tool), it is requested to clarify the situations already mentioned and to complement their development in the project documents. Specifically, clarify through which activity(s)/support(s) and units of measurement the level of impact and control of the proposed strategies is being qualified (Table 11 of the RM).
  - b. Make explicit in the documents the use and version of the tool being used.
8. Project Format or Template V2.0: Documents are in line with the most up-to-date version.
9. BCR V3.1 Standard: In the email delivered in response to the finding, the use of version 3.0 is mentioned; However, there is a version 3.1 of July 27, 2023 applicable to the project. It is requested to update the documentation in accordance with this new version and to make explicit clarity of its use in the documents.
10. BCR REDD+ Methodology V3.1: The documents are in line with the most up-to-date version.
- CL OPEN.

Project	Developer's	Response	Date: 19-09-2023
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- 1) *to. The adjustment is made including the national context through which the SDGs to which the project aims are aligned through the documentary review of Panama's National Strategic Plan to comply with the 2030 agenda, ratified by Executive Decree No. 393 of September 2015. This document defines the country's lines of action, which constitute the input to align the SDGs applicable to the project with the national context.*
  - b. The routes are adjusted in the monitoring report.*
  - c. Table 9 of the monitoring report is adjusted to include a column of evidence of compliance and alignment with the SDGs in accordance with the requirement of the tool.*
  - d. Indicator 4.1.1 is adjusted. in Table 9 of the monitoring report and Table 38 of the DDA.**and. The typing of indicator 15.5.1 is adjusted in Table 9 of the monitoring report and in Table 38 of the PDD.*
- 2) *The documentation is updated with respect to version 1.1 of the safeguard compliance tool proposed by the BioCarbon Registry and its use in the PDD and monitoring report is explicitly mentioned.*
- 3) *The use of version 1.0 of the BioCarbon registry "Avoiding Double Counting" tool is made explicit in section 7.4 of the monitoring report and in section 15 of the PDD.*
- 4) *Explicit mention is made of the version 1.0 of the "Monitoring, reporting and verification" tool used in the monitoring report and in the PDD.*
- (5) *a. The path of section 11 of the monitoring report is adjusted according to the distribution of chapters in version 5 of the PDD.*
  - b. Section 11 of the monitoring report specifies the meaning of the "a, b and c" rating mechanisms used to qualify the level of control and impact of the identified risks.*
  - c. A column is added in Table 12 of the monitoring report specifying the justification for the choice of risk according to primary and secondary sources of information according to the work done by the managing partner and the technical partner.*
  - d. It is specified in the monitoring report and in the PDD that the version used of the BioCarbon Registry risk management tool is 1.0.*
- (7) *a. A column is added in Table 12 of the monitoring report specifying the justification for the choice of risk according to primary and secondary sources of information, taking into account the work done by the managing partner and the technical partner.*
  - b. It is specified in the monitoring report and in the PDD that the version used of the BioCarbon Registry No Net Harm tool is 1.0.*
- 9) *It is specified throughout the Monitoring Report and the PDD that the standard used is version 3.1 of the BioCarbon Registry.*

**Documentation submitted by the project developer**

<ul style="list-style-type: none"> <li>• AUD_VV_2022\Project 06_Documento\PDD_EmberáWounaan_V5.docx</li> <li>• AUD_VV_2022\12_Reporte monitoring\02_Reporte monitoring\ReporteMonitoreo_REDD+ Emberá Wounaan_V5.docx</li> </ul>	
<b>Evaluation of the audit team</b>	<b>Date: 09-10-2023</b>
<p>2. <i>SDG Tool</i></p> <ul style="list-style-type: none"> <li>a. <i>Section 12 of the PDD was appropriately adjusted to justify the identification of the SDGs with the national context.</i></li> <li>b. <i>The routes mentioned in section 9 of the RM were adjusted.</i></li> <li>c. <i>Table 9 of the RM was appropriately adjusted, so that compliance and evidence of each SDG indicator is listed and detailed.</i></li> <li>d. <i>Table 9 of the RM and Table 38 of the PDD were adjusted so that the SDG indicators match each other.</i></li> <li>e. <i>Table 9 of the RM and Table 38 of the PDD were adjusted, so that indicator 15.7.1 coincides in both documents</i></li> </ul> <p>3. <i>Adjusted PDD and RM to the most up-to-date version of the Safeguards V1.1 tool</i></p> <p>4. <i>Explicit mention is made of the use of the Avoinding Double Counting V1.0 tool in the PDD and RM</i></p> <p>5. <i>Explicit mention is made of the use of the Monitoring, Reporting and Verification V1.0 tool in the PDD and RM</i></p> <p>5. <i>No Net Harm V1.0</i></p> <ul style="list-style-type: none"> <li>to. <i>The route associated with Risk Management located in section 11 of the RM was appropriately adjusted.</i></li> <li>b. <i>Section 11 of the RM was adjusted to clarify the denotations used to qualify the level of control and the impact of the identified risks.</i></li> <li>c. <i>Table 12 of the RM was supplemented, which justifies the choice of risk sources according to the territorial context of the project.</i></li> <li>d. <i>Explicit mention is made of the use of the No Net Harm V1.0 tool in the PDD and RM</i></li> </ul> <p>7. <i>Permanence risk</i></p> <ul style="list-style-type: none"> <li>to. <i>Table 12 of the MR was supplemented, which justifies the choice of risk sources according to the territorial context of the project.</i></li> <li>b. <i>Explicit mention is made of the use of the Permanence and Risk Management V1.0 tool in PDD and RM.</i></li> </ul> <p>9. <i>Version 3.1 of the BCR Standard is specified throughout the PDD and RM.</i></p> <p>CL Closed.</p>	

<b>CL No.</b>	10	<b>Requirement No.</b> <b>8</b>	Quantification of GHG Emission Reductions REDD+ Projects BCR0002 Version 3.1	<b>Date:</b> 29-05-2023
<b>Description of the CL</b>				
<p>During the field visit, it was evident that in several of the 41 communities of the region there are associations of indigenous people with external companies that carry out forest exploitation work within the eligible area and leaks from the project. In accordance with the above, how does the region guarantee the permanence of the project over time and the conservation of the forest? What control measures are envisaged for areas and communities that carry out forest harvesting? How many and which communities have been identified with forest harvesting associations?</p>				
<b>Project Developer's Response</b>				<b>Date:</b> 14-06-2023

*The initiative was consolidated from a contract in which the region is linked and its responsibilities and commitments are presented, where the time scale is one of them, determined as thirty (30) years in the third clause of the association contract. This contract went through all the approval phases determined by the Region, ensuring that it is generally known and that it guarantees a commitment from all communities.*

*The activities of the REDD+ project have been designed to cover a wide spectrum of needs identified within the region, including communities with forest management and exploitation plans in execution, allowing the interests of the different actors to be met during its implementation, avoiding the reversal or alteration of the due course of the initiative; This, in turn, is supported by the fulfilment of socio-environmental safeguards and the fulfilment of the tradition and culture of the region.*

*The strategic lines of the project are based on the essential axes of society (Government, culture, economic development and environmental conservation) allowing to act on each community according to its current state, its needs and its interests from the short to the long term, for the areas with current use plans, the following activities are applicable:*

- *1.2.1 Creation of spaces for consultation and decision-making by the authorities and members of the Emberá Wounaan community.*
- *2.1.1 Development of community planning and development tools*
- *2.2.2 Territorial boundary protection strategies*
- *3.1.2 Design of economic alternatives and sustainable production chains*
- *3.2.3 Institutionalization of good economic development and welfare practices*
- *4.1.3 Sustainable Forest Management (SFM) Training*
- *4.2.3 Recovery of the original forest*

*In this way, guaranteeing spaces for decision-making related to the management and use of natural resources will allow the government to identify the strengths and weaknesses generated by the use activities in the territory and guarantee that future decisions are guided by the guidelines defined in the REDD+ project and the different territorial planning tools (Strategic Life Plan of the Emberá Region Wounaan (30 years) and the Five-Year Strategic Plan (5 years)), the latter framed in the strategic lines and objectives of REDD+ initiatives. Additionally, the strengthening of capacities associated with good production practices, reduction of environmental impacts, improvement of production chains and protection of ecosystems, will guide the interests of the Region towards a permanence of the initiative, supported by permanent education processes. Finally, the execution of activities of surveillance and control of territorial boundaries will allow the regional entities related to resource management to recognize the current and future state of the forests, and to consolidate, together with the local authorities, mechanisms to reduce the effects of harvesting, linked to the general mandates issued by the authorities to reduce deforestation at the regional level (See Resolucion003\_ConsejoNokoraChiPorNaan).*

*The records indicate the existence of nine (9) management plans that integrate eleven (11) communities, as follows:*

<b>Plan de Manejo</b>	<b>Communities Involved</b>
Tiny bass	Tiny bass
Marragantí	Marragantí

	<i>The Yabara Falls</i>	<i>The Leap</i>	
	<i>Chiati</i>	<i>No reports communities</i>	
	<i>Tupiza</i>	<i>Nuevo Belén, La Esperanza, Punta Grande, La Pulida and Barranquillita.</i>	
	<i>Rio Chico</i>	<i>El Común, Naranjal, Corozal Villa nueva, Boca Tigre and Nazaret.</i>	
	<i>Ucugantí</i>	<i>Dosake Puru &amp; Turtle</i>	
	<i>Jingurudo</i>	<i>Does not report communities involved</i>	
	<i>Sabalo River</i>	<i>Does not report communities involved</i>	
<b>Documentation submitted by the project developer</b>			
<ul style="list-style-type: none"> <li>• <i>AUD_VV_2022\1_Acuerdos\01_Acuerdo community\ Contrato_B Terra_Emberá and Refrendamiento_Contrato_CongresoGeneral.pdf.</i></li> <li>• <i>AUD_VV_2022\2_Cobeneficios\3_Actividades REDD+</i></li> <li>• <i>AUD_VV_2022\2_Cobeneficios\3_Actividades REDD+\SupportActivities\1.1 Governance and administration\1.1.1 Resolucion003_ConsejoNokoraChiPorNaan.pdf</i></li> </ul>			
<b>Evaluation of the audit team</b>			<b>Date:</b> 23-08-2023

*The answers given by the developer do not satisfy the requests made by the audit team as they are not considered sufficiently clear and consistent. Here are the reasons why:*

- 1. The project documents do not explicitly state the particularities associated with the legal logging carried out by the Marragantí community in partnership with external companies within the project and leakage areas. Within the sections of the DDA and RM related to the management and management of risk, non-permanence, reversal risks, among others, there is no mention of strategies aimed at specifically addressing this real situation.*
- 2. The developer mentions that one of the control mechanisms used to address forest harvesting activities is the management plans of the communities. However, the PDD states: "Regarding the conception of the communities in the face of the established use plans, there is not total clarity of the effective application of PGMF within their territories, currently, the initiative consolidates the perception and interest of the community to apply these regulations on the management of forest resources."*
- 3. The developer mentions that the "Contrato\_B Terra\_Emberá" and "Refrendamiento\_Contrato\_CongresoGeneral" documents support the consolidation of the initiative. However, with the disapproving concept of the local congress of Marragantí (held 30 Jun 23), in which it is expressed that the initiative has to first pass through the general congress, clarification is requested on the role of the community of Marraganti in the REDD+ project in terms of the obligations, actions and benefits that will be assigned to the community when the Resolution of the General Congress is signed. taking into account their disagreement with the REDD+ initiative.*
- 4. It is not clear how many and which communities have been identified as participating in logging activities in partnership with external companies.*
- 5. In line with paragraph 2 of this request, how does the project ensure that it has a direct impact through control, training, strengthening, etc. measures on the contractual provisions of the regulated uses, which were entered into between a community and an external company? And in the same vein, how does the region guarantee the permanence of the project over time and the conservation of the forest in those areas subject or potentially subject to regulated exploitation if the contractual provisions entered into do not fall within the competence of the project?*
- 6. How does the proponent envisage the implementation of an Action Plan for monitoring the forest harvesting that is carried out within the territory of the project area in the temporality of its execution and useful life?*

Open CL .

**Project Developer's Response**

**Date:** 19-09-2023

*With regard to the consideration of the risks associated with the development of the project, it identifies the pressure that private logging companies can place on forests and how, through REDD+ activities, this situation can be addressed. Additionally, the risk associated with contract cancellation by the region is added to the risk assessment present in the monitoring report and mitigation activities are identified in the event of a possible occurrence. See AUD\_VV\_2022\12\_Reporte monitoring\02\_Reporte monitoring\ReporteMonitoreo\_REDD+ Emberá Wounaan\_V5.docx\11. Risk Management\Table 12.*

*In accordance with the situation of Marragantí and the forest exploitation plans that the region has, the logging companies that work together with the communities to carry out the forest exploitation, the control measures on these exploitations, strategies aimed at dealing with this situation are proposed, which were established by the Table of Directors of the Emberá Wounaan General Congress. through Resolution No. A-004 of August 31, 2023.*

*The Cacique General, together with the Regional Cacique and the Nokoras of the communities that execute forestry company projects, accept the recommendation of the Nokora/Chipornaan Council, to evaluate immediately after the end of the harvest: if the forestry companies comply with the communities, if there is progress in housing improvements, production road, reforestation, among others.*

*By virtue of this, they resolve in the aforementioned resolution No. A-004: declare the non-viability of community permits because they are contrary to the interests of the Region, in terms of the use of natural resources. They emphasize the cancellation of all community permits granted in accordance with Law No. 1 of February 3, 1994 and its regulations within the Emberá Wounaan Region. Without exception. It also states that it prohibits the regional chieftains, or any other authority within the Emberá Wounaan Region, from granting exceptional guarantees for the extraction of timber under the guise of community permits or any other. It states "Whoever is caught by the Regional Authority, executing a community permit for forest use, will be considered to be doing so without enjoying the regional endorsement and will be referred to the competent authority for due process, without prejudice to the administrative and criminal responsibilities of the case, or those that they may have civilly, given the collective ownership of the lands where these natural resources rest".*

*The Table of Directors is also notifying logging companies and individuals engaged in logging that they should approach the traditional authorities to review their legal situation and have a record of their activities. Finally, the Cacique General and the President of the General Congress are commissioned to communicate the resolution to the Ministry of the Environment and the Ministry of the Interior, so that each of these bodies, within the framework of their competences, issues the corresponding instructions.*

*In addition, the following are the mechanisms through which compliance with the resolution will be monitored:*

- 1. In the short term, the Caciques, Nokoras, and other regional authorities, together with the General Administrator, DIRENA and especially the Local Congresses are reinforcing the vigilance and compliance with the laws, as evidenced in Resolution No. A-004 of August 31,*

<p><i>2023 and the Explanatory Note of CL 10 signed by the General Cacique, President and General Manager Emberá Wounaan.</i></p> <p><i>They suspended this year's harvest and now the authorities are working on eliminating, by resolution, the active forest management plans, given the non-compliance; They point out: "We want, through a final resolution, to eliminate forest management plans." The Cacique General is working on this resolution, in accordance with traditional and national procedures and laws.</i></p> <p><i>They are focused on raising awareness among the inhabitants of the region, through different means, talks, meetings and conversations about the environmental, economic and social benefits of conserving and protecting their forests, and about the REDD+ Project that benefits all 41 communities, while the management plans, in the best of cases, they only benefit the communities associated with the area established by the plan.</i></p> <p><i>They have a Five-Year Strategic Plan, Local Congresses in all communities, which are held monthly, where one of the fundamental objectives is the care and surveillance of their territory and their forests. They prohibit any authority within the Emberá Wounaan Region from granting exceptional guarantees for the extraction of timber under the figure of community permits or any other.</i></p> <p><i>They can refer to the competent authorities to sanction anyone found executing a community permit for forest use, given the collective ownership of the lands where these natural resources rest.</i></p> <p><i>In the medium and long term, it is contemplated the elaboration of the Emberá Wounaan Strategic Life Plan, strengthening the management of the local committees, implementing the activities of the REDD+ project, safeguards, strengthening the institutions with project resources, strengthening the capacities of the people, the risk mitigation strategies established in the project. According to the authorities, "all the major deforestation problems in the region would be over."</i></p>	
<p><b>Documentation submitted by the project developer</b></p> <ul style="list-style-type: none"> <li>• AUD_VV_2022\01_Acuerdos\01_Acuerdo Community\Resolution A-004.pdf</li> <li>• AUD_VV_2022\01_Acuerdos\01_Acuerdo community\NA IN 10.pdf</li> <li>• AUD_VV_2022\12_Reporte monitoring\02_Reporte monitoring\ReporteMonitoreo_REDD+ Emberá Wounaan_V5.docx</li> </ul>	
<p><b>Evaluation of the audit team</b></p>	<p><b>Date: 09-10-2023</b></p>

According to the information mentioned in "Resolution No. A-004 of August 31, 2023" and the "Explanatory Note of CL 10", it is understood that the action mechanism to be implemented in the project areas that are subject to forest exploitation will consist of the suspension of this year's Harvest and the process of eliminating the active forest management plans in the project area. The Cacique General and the Emberá Wounan General Congress will be responsible for carrying out this resolution and its provisions.

However, it is requested to clarify the following situations and attach the respective information, as the case may be:

- What is the traceability of forest harvesting in the project area during the verification period? Attach information on the harvests in terms of: occurrence (dates of harvesting), location of harvests (shape type) and number of hectares harvested.
- In the event that harvesting has exceeded the minimum mapping area (0.5 ha), how was the cartographic analysis (forest - non-forest) associated with the forest harvesting events during the monitoring period addressed? Are emissions taken into account in ex-post quantification?
- When will official notices be issued to the respective companies notifying them of the suspension of harvesting activities?

Open CL .

**Project Developer's Response**

**Date:** 26-10-2023

After verifying the information requested directly with the Emberá Wounnan Region and its representatives, the General Chief, the Regional Cacique of Cémaco and the General Administrator of the Region, and the technical concepts of the managing partner and the technical partner, the following is answered:

**What is the traceability of forest harvesting in the project area during the verification period?**

There are currently six forest harvests in the Emberá Wounaan Region, three of them active in the process of suspension by resolution A-004 of August 31, 2023 and three without an Annual Cutting Plan (PAC) in recent years, by decision of the communities themselves. It is important to clarify that they are all located in the District of Cémaco as specified in the following tables:

**FOREST HARVESTING SUSPENDED BY THE REGIONAL AUTHORITIES**

**IN 2023 BY RESOLUTION A-004 OF AUGUST 31, 2023**

<b>Forest harvesting and Resolution of approval</b>	<b>Approval Date and Duration</b>	<b>Location of Cémaco District</b>	<b>Number of hectares</b>	<b>Latest PAC (Annual Cutting Plan)</b>	<b>Observation</b>
Marragantí AG-0793-2008	15/09/2008 For 25 years	Community of Marragantí Lajas Blanca Township	16,785.37	2023	7 CAPs in total, during the time of use
Turtle No Approval	Planned	Tortuga Community Corregimient o White Slabs	Unknown	2023	We don't have any information
*Corozal DM-0037-2002	3/02/2022 For 6 years	Community of Corozal Corregimient o Manuel Ortega	13,516.68	2023	2 CAPs realized, one in 2022 and one in 2023

\* Although since 2019 no Forest Exploitation permits are being granted in Panama, as established in Resolution DM-0395-2019 of September 2019 of the Ministry of Environment; with an exception, Corozal was approved for having applied for a permit in 2018.

**FOREST HARVESTING "SUSPENDED" BY THE COMMUNITIES THEMSELVES IN THE LAST 5 YEARS, RATIFIED BY THE REGIONAL AUTHORITIES THROUGH RESOLUTION A-004 OF AUGUST 31, 2023**

<i>Forest harvesting and Resolution of approval</i>	<i>Approval Date and Duration</i>	<i>Location of Cémaco District</i>	<i>Number of hectares</i>	<i>Latest PAC (Annual Cutting Plan)</i>	<i>Observation</i>
<i>Bajo Chiquito AG-0580-2012</i>	<i>30/10/2012 For 25 years</i>	<i>Community of Bajo Chiquito Corregimiento Lajas Blanca</i>	<i>18.153,49</i>	<i>2021</i>	<i>No PAC for the last 2 years</i>
<i>The Polished DM-0089-2018</i>	<i>12/05/2018 For 25 years</i>	<i>Community of La Pulida Corregimiento Manuel Ortega</i>	<i>26.720,50</i>	<i>2020</i>	<i>No PAC for the last 3 years</i>
<i>*Canaan DM-0002-2012</i>	<i>3/01/20 (The approval resolution does not specify time)</i>	<i>Community of Canaan Township White Slabs</i>	<i>13.025,69</i>	<i>2022</i>	<i>No PAC in the last year</i>

*\* Although since 2019 no Forest Exploitation permits are being granted in Panama, as established in Resolution DM-0395-2019 of September 2019 of the Ministry of Environment; with exception, Canaan was approved for having applied for a permit in January 2019.*

*In accordance with what is specified in resolution A-004 of August 31, 2023, issued by the general congress of the Emberá Wounnan Region, forest harvesting is permanently suspended throughout the region and for all communities belonging to the Cémaco and Sambu districts, emphasizing that those people who are caught carrying out such actions will be referred to the competent authority to initiate due disciplinary processes.*

*Additionally, according to the procedures, in the event that any community wishes to carry out harvesting activities or file a process of Annual Cutting Plans, these must be consulted and approved, in the first instance, by the Cacique General and later by the Ministry of Environment of the Republic*

of Panama, however, as mentioned above, resolution A-004 prohibits activities and resolution DM-0395-2019 of MiAmbiente suspends the granting of permits.

It is important to clarify that during the periods in which Annual Cutting Plans were executed, no type of monitoring was carried out to guarantee compliance with the m3 and hectares defined by each plan authorized by the MiAmbiente. Therefore, it is evident that the activities correspond to unplanned and disorderly uses.

How was the cartographic analysis (forest - non-forest) associated with the forest harvesting events during the monitoring period addressed? Are emissions taken into account in ex-post quantification?

The monitoring carried out for the determination of the project areas was carried out through the monitoring of forest cover. Forest loss can be the result of a variety of causes, including human activities, such as logging and other deforestation agents and factors. Fires, whether natural or human-caused, are another major cause of widespread tree cover loss.

It is relevant to note that the data source we consider to classify the areas as "Forest" or "Non-Forest" takes into account all the causes mentioned above. Since a minimum scale of 0.5 hectares has been established to identify changes in forest cover, any deforestation that exceeds this area is monitored and taken into account in the estimation of emissions resulting from activities inherent in the project area. This forest monitoring strategy ensures that all forms of deforestation, whether caused by human activities or natural factors, are reflected in the estimation of emissions.

When will official notices be issued to the respective companies notifying them of the suspension of harvesting activities?

An interview was conducted with the Cacique General, Cacique Regional de Cémaco and General Administrator of the Region to answer this question. These authorities reported that no official communications have ever been issued to forestry companies; They explain that every year those responsible for the use of the respective community call a company to carry out the logging program in the Annual Cutting Plan (PAC). If the Forest Harvesting is suspended, they do not have to call any company. All the communities are aware of it, as they themselves gave the communiqués through the Noko. There are no contracts with the communities. The MiAmbiente approves them for up to 25 years, however, there are no contracts with the companies for more than 25 years, they are only contacted when the PAC is going to be executed.

As part of the actions to combat logging, MIAMBIENTE issued Resolution DM-0395-2019 of September 13, 2019, published in Official Gazette No. 28861-B on September 16, 2019, which in its article 1 establishes the suspension for one year, the granting of special permits for forest exploitation on a subsistence basis and their modalities, community permits for forest harvesting and concessions for forest harvesting, with the exception of those applications for such permits in process, at the time this article came into force. See "AUD\_VV\_2022\01\_Acuerdos\01\_Acuerdo community\GacetaNo\_28861b\_20190916.pdf"

Before the entry into force of the aforementioned Resolution, there were 13 community forest exploitation permits approved in previous administrations, and 3 permits in process, (among them Corozal and Canaan) each of these permits has annual forest harvesting activities (CAP), which the technical team of MIAMBIENTE monitors to evaluate if it is being carried out under the regulatory standards established in the forest management plans. and if they do not comply with them, MIAMBIENTE immediately suspends the permit.

We reiterate that after the entry into force of Resolution DM-0395-2019, no forest exploitation permit has been granted and will not be granted, as established in the Resolution.

**Documentation submitted by the project developer**

AUD\_VV\_2022\01\_Acuerdos\01\_Acuerdo community\GacetaNo\_28861b\_20190916.pdf  
 AUD\_VV\_2022\01\_Acuerdos\01\_Acuerdo community\Resolución\_Aprobación\_Canaan.pdf  
 AUD\_VV\_2022\01\_Acuerdos\01\_Acuerdo community\Resolución\_Aprobación\_Corozal.pdf  
 AUD\_VV\_2022\01\_Acuerdos\01\_Acuerdo community\Resolución\_Aprobación\_Marragantí.pdf  
 AUD\_VV\_2022\01\_Acuerdos\01\_Acuerdo community\Resolución\_Aprobación\_La Pulida.pdf  
 AUD\_VV\_2022\01\_Acuerdos\01\_Acuerdo community\Resolución\_Aprobación\_Bajo Chiquito.pdf

**Evaluation of the audit team**

**Date:** 05-11-2023

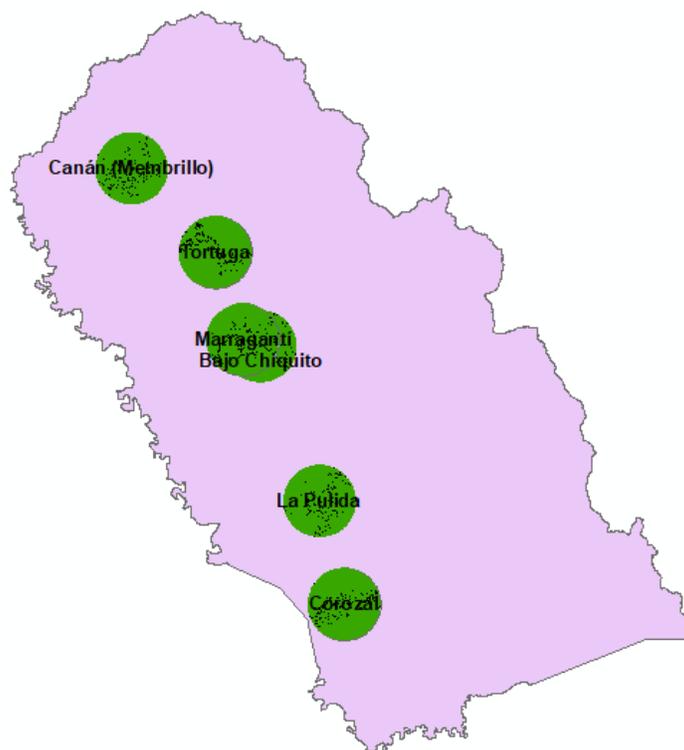
Although, the proponent of the project mentions that there are currently six forest exploitations in the Emberá Wounaan Region, three of them active in the process of suspension by resolution A-004 of August 31, 2023 and three without an Annual Cutting Plan (PAC) in recent years, by decision of the communities themselves; the proponent, In addition, it cites the Resolutions of the communities approving the implementation of the Emberá Wounaan REDD+ Project. However, it must present evidence that the six harvests approved by resolution have not been executed by the communities. This is because, despite the existence of Resolution DM-0395-2019 and Resolution A-004 of August 31, 2023, approval dates are presented prior to the issuance of the regulations that contemplate exploitation deadlines that include the validation and verification period of the Emberá Wounaan REDD+ project.

OPEN CL

**Project Developer's Response**

**Date:** 20-11-2023

As indicated above, the activities that correspond to exploitation take place in an unplanned and disorderly manner, which is why there is no clear information on the specific areas of exploitation within the communities. Taking into account the above, an analysis of these zones was carried out, based on the quantification of the non-forest forest in a radius of four (4) kilometers around each community, this radius was established from the average length determined from the community to where the represented polygons of the non-forest begin to disperse. This is in order to obtain deforestation within the monitoring period (2018 to 2022) of each community.



FOREST HARVESTING "SUSPENDED" BY THE COMMUNITIES THEMSELVES IN THE LAST 5 YEARS, RATIFIED BY THE REGIONAL AUTHORITIES THROUGH RESOLUTION A-004 OF AUGUST 31, 2023

Forest harvesting	Year	No Forest (ha)	Annual loss (ha)
*Canaan DM-0002-2012	2018	268,80	23,91
	2019	301,97	33,17
	2020	323,34	21,36
	2021	327,59	4,25
	2022	329,56	1,97

<i>Bajo Chiquito</i> AG-0580-2012	2018	311,30	21,29
	2019	324,35	13,06
	2020	335,00	10,65
	2021	349,26	14,26
	2022	362,61	13,35
<i>The Polished</i> DM-0089-2018	2018	216,46	24,57
	2019	241,54	25,08
	2020	257,25	15,71
	2021	282,49	25,24
	2022	281,42	-1,07

**FOREST HARVESTING SUSPENDED BY THE REGIONAL AUTHORITIES**

IN 2023 BY RESOLUTION A-004 OF AUGUST 31, 2023

Forest harvesting	Year	No Forest (ha)	Annual loss (ha)
<i>*Corozal</i> DM-0037-2002	2018	226,27	17,56
	2019	258,01	31,73
	2020	277,48	19,47
	2021	295,77	18,29
	2022	309,02	13,25
<i>Marragantí</i> AG-0793-2008	2018	306,76	23,53
	2019	316,61	9,85
	2020	327,13	10,51
	2021	336,51	9,38
	2022	347,28	10,77
<i>Turtle</i> No Approval	2018	192,75	38,99
	2019	272,79	80,04
	2020	308,53	35,74
	2021	329,74	21,21
	2022	339,52	9,78

As a result, deforestation within the communities of Canaan, La Pulida, Bajo Chiquito, Corozal, Marragantí and Tortuga has decreased in recent years of monitoring, which is due to the decrease in harvesting in these areas. It should be noted that within the La Pulida community in 2022 the forest area is increased by 1.07 ha and within the Canaan community it went from having a deforestation of 21.36 ha in 2020 to only having a forest loss of 1.97 ha in 2022, which means a reduction in deforestation of 19.39 ha. The communities of Marragantí and Tortuga behave in the same way, going from having a deforestation of 23.53 and 38.99 ha in 2018 to 10.77 and 9.78 in 2022, respectively.

*This confirms the decrease in forest harvesting within the communities, since the loss in hectares of forest in recent years is not representative for forest harvesting, which consolidates the idea that the harvesting approved by resolution has not been carried out by the communities. It is important to highlight that the analysis of forest loss includes human activities, such as forest harvesting, the presence of roads and activities such as cattle ranching and agriculture, but also natural factors, such as fires and rivers, which can increase areas of forest loss, as in the case of Bajo Chiquito where there is a presence of rivers, roads and some areas of agricultural production.*

**Documentation submitted by the project developer**

**Evaluation of the audit team**

**Date:** 19-01-2024

*The project mentions that there are currently six forest harvests in the Emberá Wounaan Region, three of them active in the process of suspension by resolution A-004 of August 31, 2023 and three without an Annual Cutting Plan (PAC) in recent years, by decision of the communities themselves; the proponent also cites the Resolutions of the communities approving the implementation of the Emberá Wounaan REDD+ Project.*

*The proponent presents evidence that the six harvests approved by resolution have not been executed by the communities based on cartographic inputs and the quantification of the non-forest forest in a radius of four (4) kilometers around each community, said radius was established from the average length determined from the community. alleging the decrease in forest harvesting within the communities, since the loss in hectares of forest in recent years is not representative for forest harvesting.*

*In accordance with the above and in line with the principles of Risk of non-permanence and conservation of eligible areas (forest), despite the existence of Resolution DM-0395-2019 and Resolution A-004 of August 31, 2023 and taking into account that there are dates for the approval of harvests prior to the issuance of the regulations that contemplate harvesting deadlines that include the validation and verification period of the project REDD+ Emberá Wounaan. An FAS (3) is established that the project must execute in the next verification period and this FA is closed.*

*CL closed, SAF3.*

<b>FAR No.</b>	<i>1</i>	<b>Requirement No.</b>	Quantification of GHG Emission Reductions REDD+ Projects BCR0002 Version 3.1  Standard for the BCR Voluntary Carbon Market	<b>Date:</b> 10-04-2023
<b>Description of the FAR</b>				
<ol style="list-style-type: none"> <li>1. FAR : Each of the communities should be trained by deepening the issue of benefit-sharing and the general and specific context of the project.</li> <li>2. All the communities will have to be visited by the project since it was evident that the territory of the Villa Keresia community has not been reached.</li> </ol> <p>These trainings must take into account all age ranges of the communities and ensure that the didactic and graphic tools used are optimal for the understanding and learning of the communities, and they must be told about the terms validation and verification, as well as the BCR standard under which the documentation is developed.</p> <p>Likewise, evidence must be provided of the implementation of the so-called green REDD+ actions (nurseries, restoration plantations, etc.).</p>				
<b>Project Developer's Response</b>				<b>Date:</b> 03-05-2023
<p>Immediate and short-term objectives are established to cover the requirements for training and educational strengthening on the distribution of benefits, general and particular context for REDD+ within the Region, involving all communities, both those already visited and those that are missing. In addition, medium and long-term actions are proposed that ratify and consolidate continuous learning models, capable of achieving the coherent appropriation of mandatory aspects for the respect of knowledge, consent and equitable participation.</p>				
<b>Documentation submitted by the project developer</b>				
<ul style="list-style-type: none"> <li>• AUD_VV_2022\2_Cobeneficios\3_Actividades REDD+\SupportActivities\3.2 Strengthening productive capacities\3.2.3 Educacion_V2.pdf\Table3.Training objectives in the immediate and short term.</li> </ul>				
<b>Evaluation of the audit team</b>				<b>Date:</b> DD-MM-AAAA

<b>FAR No.</b>	2	<b>Requirement No.</b> <b>13.2</b>  <b>14 and 11</b>	Quantification of GHG Emission Reductions REDD+ Projects BCR0002 Version 3.1  Standard for the BCR Voluntary Carbon Market	<b>Date:</b> 25-08-2023
<b>Description of the FAR</b>				
<p>In line with CAR 19, the proponent must select plots different from those presented in the first verification period of the Emberá Wounaan REDD+ project and apply greater statistical and technical rigor within the sampling procedure along with the implementation of the adjusted forest survey action plan in order to demonstrate greater accuracy. full coverage and consistency in the quantification process. The foregoing, when the project carries out revalidation of the quantification in accordance with the updates and provisions of the current regulations and/or provisions of the standard, such as the definition of a maximum period for the reevaluation and revalidation of the baseline.</p>				
<b>Project Developer's Response</b>				<b>Date:</b> DD-MM-AAAA
<p></p>				
<b>Documentation submitted by the project developer</b>				
<p></p>				
<b>Evaluation of the audit team</b>				<b>Date:</b> DD-MM-AAAA
<p></p>				

<b>FAR No.</b>	3	<b>Requirement No.</b> <b>8</b>	Quantification of GHG Emission Reductions REDD+ Projects BCR0002 Version 3.1	<b>Date:</b> 10-10-2023
<b>Description of the FAR</b>				

*In line with SA10, it is requested to follow up in future verifications on the action mechanisms related to "Resolution No. A-004 of August 31, 2023" and the "Explanatory Note of CL 10" that have to do with the suspension of the forest management plans active to date and other provisions associated in these documents. This is due to the context of the approval of forest harvesting in some communities in the region, which includes the validation and verification period of the Emberá Wounaan REDD+ project.*

*In accordance with the above and in line with the principles of Risk of non-permanence and conservation of eligible areas (forest), the owner of the project must present in the next verification period the management carried out to ensure that the forest harvests approved to date were not carried out and the approval of new ones. Likewise, the evidence, support and analysis that in the area of the Emberá Wounaan REDD+ project, no forest harvesting is being carried out.*

<b>Project Developer's Response</b>	<b>Date: DD-MM-AAAA</b>
<b>Documentation submitted by the project developer</b>	
<b>Evaluation of the audit team</b>	<b>Date: DD-MM-AAAA</b>

<b>FAR No.</b>	4	<b>Requirement No.</b> <b>5 and 8</b>  <b>8</b> <b>10.8</b>	Quantification of GHG Emission Reductions REDD+ Projects BCR0002 Version 3.1 Standard for the BCR Voluntary Carbon Market	<b>Date: 10-10-2023</b>
<b>Description of the FAR</b>				

<i>In line with CAR 10, which specified the observations of the BCR standard regarding its response and position in the face of existing overlaps in the project area, and taking into account the principle of carbon accounting, where protected areas are not considered to receive carbon sequestration benefits because they implicitly have the function from their declaration, It is established as a Request for Future Action for the next verification period, that the proponent reports and complies with the Panamanian national requirements and regulations that are established and formalized as of the date with respect to the carbon market and the overlaps that exist with protected areas.</i>	
<b>Project Developer's Response</b>	<b>Date: DD-MM-AAAA</b>
<b>Documentation submitted by the project developer</b>	
<b>Evaluation of the audit team</b>	<b>Date: DD-MM-AAAA</b>

- Annex 3. Documentation review

ID	FILE NAME	FORMAT	AUTHOR	ORGANIZATION	DOCUMENT PROVIDER	REFERENCE
/1/	<i>Informe de Hallazgos_19_01_2023.docx</i>	WORD	CO <sub>2</sub> CERO S.A.S.			
/2/	<i>Contrato_BTerra-CO<sub>2</sub>CERO.pdf</i>	PDF	CO <sub>2</sub> CERO S.A.S.			
/3/	<i>1_Add_REDD+Emberá Wounaan_V1.xlsx</i>	EXCEL	CO <sub>2</sub> CERO S.A.S.			
/4/	<i>4_SDG-Tool-2023_Emberá Wounaan_V3.xlsx</i>	EXCEL	CO <sub>2</sub> CERO S.A.S.			
/5/	<i>REDD+ Activities_Emberá Wounaan_V2.xlsx</i>	EXCEL	CO <sub>2</sub> CERO S.A.S.			
/6/	<i>REDD+ Activities_Emberá Wounaan_V1.xlsx</i>	EXCEL	CO <sub>2</sub> CERO S.A.S.			
/7/	<i>1.1.1 Resolucion003_ConsejoNokoraChiPorNaan .pdf</i>	PDF	CO <sub>2</sub> CERO S.A.S.			
/8/	<i>1.1.1Acta_CongresoGeneral_22 11 2022.pdf</i>	PDF	CO <sub>2</sub> CERO S.A.S.			
/9/	<i>1.1.1Acta_PlanQuinquenal_13 08 2022.pdf</i>	PDF	CO <sub>2</sub> CERO S.A.S.			
/10/	<i>1.1.2 FormatoRequisitoProyectos.pdf</i>	PDF	CO <sub>2</sub> CERO S.A.S.			

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/12/	1.2.1 Congreso Boca Trampa.pdf Agenda	PDF	CO <sub>2</sub> CERO S.A.S.			
/13/	1.2.1 Regional congresses (2)_2022.jpg	JPG	CO <sub>2</sub> CERO S.A.S.			
/14/	1.2.1 Regional congresses (3)_2022.jpg	JPG	CO <sub>2</sub> CERO S.A.S.			
/15/	1.2.1 Regional congresses (4)_2022.jpg	JPG	CO <sub>2</sub> CERO S.A.S.			
/16/	1.2.1 Regional congresses (5)_2022.jpg	JPG	CO <sub>2</sub> CERO S.A.S.			
/17/	1.2.1 Congresses regionales_2022.jpg	JPG	CO <sub>2</sub> CERO S.A.S.			
/18/	1.2.2 Acta_Cirilo Guainora_12 09 2021.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/19/	Acta_Autoridades_11 11 2022.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/20/	Acta_CongresoGeneral_5 12 2022.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/21/	Acta_Puerto Indio_25 and 26 10 2022.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/22/	2.1.1 Work teams (1)_2022.jpg	JPG	CO <sub>2</sub> CERO S.A.S.			
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/26/	2.1.2 piraguas_2018.jpg Contest	JPG	CO <sub>2</sub> CERO S.A.S.			
/27/	2.1.3 Sports Teams (1)_2022.jpg	JPG	CO <sub>2</sub> CERO S.A.S.			
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/39/	2.1.3 Improvement of vida_2021.jpg	JPG	CO <sub>2</sub> CERO S.A.S.			
/40/	2.1.3 Five-Year Plan of the Emberá Wounaan Region 2022-2027.docx	WORD	CO <sub>2</sub> CERO S.A.S.			
/41/	2.2.1 Court Ruling Suprema_08 April 2015.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/42/	2.2.1 Identification of limites_Sambu (1)_2022.jpeg	JPEG	CO <sub>2</sub> CERO S.A.S.			
/43/	2.2.1 Identification of limites_Sambu (2)_2022.jpeg	JPEG	CO <sub>2</sub> CERO S.A.S.			
/44/	2.2.1 Localización_Comunidades.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/45/	2.2.1 Res_Adm_03_2019.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/46/	2.2.1 Verification and Inspection of limites_Chatí.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
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/48/	3.2.2 Improvement of materiales_2018.jpg	JPG	CO <sub>2</sub> CERO S.A.S.			
/49/	3.2.3_Educacion_V3.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/50/	4.1.1 Minutes_Capetí_13 04 2022.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/51/	4.1.1 Acta_Autoridades_25 04 2022.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/52/	4.1.1 Acta_Bajo Chiquito - Tuqueza_25 03 2022.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
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/57/	4.1.1 Acta_Consejo Nokora_30 12 2021.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/58/	4.1.1 Acta_Corozal_25 10 2022.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			

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/61/	4.1.1 Acta_Nuevo Vigia_08 02 2022.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/62/	4.1.1 Acta_Unión Chocó_05 04 2021.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
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/66/	4.1.1 Acta_Vista Alegre_12 04 2022.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/67/	4.1.2 AnalisisdeFauna_Metetí.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/68/	4.1.2 Embera Monitoring Personnel Wounaan.xlsx	EXCEL	CO <sub>2</sub> CERO S.A.S.			
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/128/	4.2.3 Sambu reforestation (3)_2019.jpeg	JPEG	CO <sub>2</sub> CERO S.A.S.			
/129/	4.2.3 Sambu reforestation (4)_2019.jpeg	JPEG	CO <sub>2</sub> CERO S.A.S.			
/130/	4.2.3 Sambu reforestation (5)_2019.jpeg	JPEG	CO <sub>2</sub> CERO S.A.S.			

ID	FILE NAME	FORMAT	AUTHOR	ORGANIZATION	DOCUMENT PROVIDER	REFERENCE
/131/	4.2.3 Sambu reforestation (6)_2019.jpeg	JPEG	CO <sub>2</sub> CERO S.A.S.			
/132/	4.2.3 Sambu reforestation (7)_2019.jpeg	JPEG	CO <sub>2</sub> CERO S.A.S.			
/133/	4.2.3 Reforestation Sambú_2019.jpeg	JPEG	CO <sub>2</sub> CERO S.A.S.			
/134/	3.2.3 Educacion.docx	WORD	CO <sub>2</sub> CERO S.A.S.			
/135/	3.2.3 Educacion_V1.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/136/	3.2.3 Educacion_V2.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/137/	4_BCR TOOL ODS_EmberaWounaan.xlsm	EXCEL	CO <sub>2</sub> CERO S.A.S.			
/138/	4_BCR TOOL ODS_EmberaWounaan_V2.xlsm	EXCEL	CO <sub>2</sub> CERO S.A.S.			
/139/	REDD+ ACTIVITIES EMBERÁ WOUNAAN_.xlsx	EXCEL	CO <sub>2</sub> CERO S.A.S.			
/140/	Educacion_V3.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/141/	Carbono_Deforestacion_REDDEmberaWounaan_V7.xlsx	EXCEL	CO <sub>2</sub> CERO S.A.S.			
/142/	Carbono_Degradacion_REDDEmberaWounaan_V6.xlsx	EXCEL	CO <sub>2</sub> CERO S.A.S.			
/143/	Carbono_Total_EmberaWounaan_V7.xlsx	EXCEL	CO <sub>2</sub> CERO S.A.S.			
/144/	Database_GlobalWoodDensity.xls	EXCEL	CO <sub>2</sub> CERO S.A.S.			
/145/	FE_EmberaWounaan_V3.xlsx	EXCEL	CO <sub>2</sub> CERO S.A.S.			
/146/	MonitoreoAreas_REDDEmberaWounaan_V5.xlsx	EXCEL	CO <sub>2</sub> CERO S.A.S.			
/147/	Carbono_Deforestacion_REDDEmberaWounaan_V1.xlsx	EXCEL	CO <sub>2</sub> CERO S.A.S.			
/148/	Carbono_Deforestacion_REDDEmberaWounaan_V2.xlsx	EXCEL	CO <sub>2</sub> CERO S.A.S.			
/149/	Carbono_Deforestacion_REDDEmberaWounaan_V3.xlsx	EXCEL	CO <sub>2</sub> CERO S.A.S.			
/150/	Carbono_Deforestacion_REDDEmberaWounaan_V4.xlsx	EXCEL	CO <sub>2</sub> CERO S.A.S.			
/151/	Carbono_Deforestacion_REDDEmberaWounaan_V5.xlsx	EXCEL	CO <sub>2</sub> CERO S.A.S.			
/152/	Carbono_Deforestacion_REDDEmberaWounaan_V6.xlsx	EXCEL	CO <sub>2</sub> CERO S.A.S.			
/153/	Carbono_Degradacion_REDDEmberaWounaan_V1.xlsx	EXCEL	CO <sub>2</sub> CERO S.A.S.			
/154/	Carbono_Degradacion_REDDEmberaWounaan_V2.xlsx	EXCEL	CO <sub>2</sub> CERO S.A.S.			

ID	FILE NAME	FORMAT	AUTHOR	ORGANIZATION	DOCUMENT PROVIDER	REFERENCE
/155/	Carbono_Degradacion_REDDEmberaWounaan_V3.xlsx	EXCEL	CO <sub>2</sub> CERO S.A.S.			
/156/	Carbono_Degradacion_REDDEmberaWounaan_V4.xlsx	EXCEL	CO <sub>2</sub> CERO S.A.S.			
/157/	Carbono_Degradacion_REDDEmberaWounaan_V5.xlsx	EXCEL	CO <sub>2</sub> CERO S.A.S.			
/158/	Carbono_Degradacion_REDDEmberaWounaan_V6.xlsx	EXCEL	CO <sub>2</sub> CERO S.A.S.			
/159/	Carbono_Total_EmberaWounaan_V1.xlsx	EXCEL	CO <sub>2</sub> CERO S.A.S.			
/160/	Carbono_Total_EmberaWounaan_V2.xlsx	EXCEL	CO <sub>2</sub> CERO S.A.S.			
/161/	Carbono_Total_EmberaWounaan_V3.xlsx	EXCEL	CO <sub>2</sub> CERO S.A.S.			
/162/	Carbono_Total_EmberaWounaan_V4.xlsx	EXCEL	CO <sub>2</sub> CERO S.A.S.			
/163/	Carbono_Total_EmberaWounaan_V5.xlsx	EXCEL	CO <sub>2</sub> CERO S.A.S.			
/164/	Carbono_Total_EmberaWounaan_V6.xlsx	EXCEL	CO <sub>2</sub> CERO S.A.S.			
/165/	ExAnte_EW_16122022.xlsx	EXCEL	CO <sub>2</sub> CERO S.A.S.			
/166/	Expost_EW_16122022.xlsx	EXCEL	CO <sub>2</sub> CERO S.A.S.			
/167/	Expost_EW_16122021.xlsx	EXCEL	CO <sub>2</sub> CERO S.A.S.			
/168/	FE_EmberaWounaan_16112022.xlsx	EXCEL	CO <sub>2</sub> CERO S.A.S.			
/169/	FE_EmberaWounaan_V1.xlsx	EXCEL	CO <sub>2</sub> CERO S.A.S.			
/170/	FE_EmberaWounaan_V2-DESKTOP-7EoDLRP.xlsx	EXCEL	CO <sub>2</sub> CERO S.A.S.			
/171/	FE_EmberaWounaan_V2.xlsx	EXCEL	CO <sub>2</sub> CERO S.A.S.			
/172/	MonitoreoAreas_REDDEmberaWounaan_V1.xlsx	EXCEL	CO <sub>2</sub> CERO S.A.S.			
/173/	MonitoreoAreas_REDDEmberaWounaan_V2.xlsx	EXCEL	CO <sub>2</sub> CERO S.A.S.			
/174/	MonitoreoAreas_REDDEmberaWounaan_V3.xlsx	EXCEL	CO <sub>2</sub> CERO S.A.S.			
/175/	MonitoreoAreas_REDDEmberaWounaan_V4.xlsx	EXCEL	CO <sub>2</sub> CERO S.A.S.			
/176/	Areas Degradation v1.o.xlsx	EXCEL	CO <sub>2</sub> CERO S.A.S.			
/177/	Areas_traslapadas_V1.xlsx	EXCEL	CO <sub>2</sub> CERO S.A.S.			
/178/	Caracterizacion_Documental_SIG_V3.docx	WORD	CO <sub>2</sub> CERO S.A.S.			

ID	FILE NAME	FORMAT	AUTHOR	ORGANIZATION	DOCUMENT PROVIDER	REFERENCE
/179/	Embera REDD+ GIS Geoprocessing Report Wounaan_V3.docx	WORD	CO <sub>2</sub> CERO S.A.S.			
/180/	a00000001.freelist	SHP	CO <sub>2</sub> CERO S.A.S.			
/181/	a00000001.gdbindexes	GDB	CO <sub>2</sub> CERO S.A.S.			
/182/	a00000001.gdbtable	GDB	CO <sub>2</sub> CERO S.A.S.			
/183/	a00000001.gdbtblx	GDB	CO <sub>2</sub> CERO S.A.S.			
/184/	a00000001.TablesByName.atx	ATX	CO <sub>2</sub> CERO S.A.S.			
/185/	a00000002.gdbtable	GDB	CO <sub>2</sub> CERO S.A.S.			
/186/	a00000002.gdbtblx	GDB	CO <sub>2</sub> CERO S.A.S.			
/187/	a00000003.gdbindexes	GDB	CO <sub>2</sub> CERO S.A.S.			
/188/	a00000003.gdbtable	GDB	CO <sub>2</sub> CERO S.A.S.			
/189/	a00000003.gdbtblx	GDB	CO <sub>2</sub> CERO S.A.S.			
/190/	a00000004.CatItemsByPhysicalName.atx	ATX	CO <sub>2</sub> CERO S.A.S.			
/191/	a00000004.CatItemsByType.atx	ATX	CO <sub>2</sub> CERO S.A.S.			
/192/	a00000004.FDO_UUID.atx	ATX	CO <sub>2</sub> CERO S.A.S.			
/193/	a00000004.freelist	SHP	CO <sub>2</sub> CERO S.A.S.			
/194/	a00000004.gdbindexes	GDB	CO <sub>2</sub> CERO S.A.S.			
/195/	a00000004.gdbtable	GDB	CO <sub>2</sub> CERO S.A.S.			
/196/	a00000004.gdbtblx	GDB	CO <sub>2</sub> CERO S.A.S.			
/197/	a00000004.spx	SHP	CO <sub>2</sub> CERO S.A.S.			
/198/	a00000005.CatItemTypesByName.atx	ATX	CO <sub>2</sub> CERO S.A.S.			
/199/	a00000005.CatItemTypesByParentTypeID.atx	ATX	CO <sub>2</sub> CERO S.A.S.			
/200/	a00000005.CatItemTypesByUUID.atx	ATX	CO <sub>2</sub> CERO S.A.S.			
/201/	a00000005.gdbindexes	GDB	CO <sub>2</sub> CERO S.A.S.			
/202/	a00000005.gdbtable	GDB	CO <sub>2</sub> CERO S.A.S.			

ID	FILE NAME	FORMAT	AUTHOR	ORGANIZATION	DOCUMENT PROVIDER	REFERENCE
/203/	a00000005.gdbtblx	GDB	CO <sub>2</sub> CERO S.A.S.			
/204/	A00000006. CatRelsByDestinationID.atx	ATX	CO <sub>2</sub> CERO S.A.S.			
/205/	a00000006. CatRelsByOriginID.atx	ATX	CO <sub>2</sub> CERO S.A.S.			
/206/	a00000006. CatRelsByType.atx	ATX	CO <sub>2</sub> CERO S.A.S.			
/207/	a00000006. FDO_UUID.atx	ATX	CO <sub>2</sub> CERO S.A.S.			
/208/	a00000006.freelist	SHP	CO <sub>2</sub> CERO S.A.S.			
/209/	a00000006.gdbindexes	GDB	CO <sub>2</sub> CERO S.A.S.			
/210/	a00000006.gdbtable	GDB	CO <sub>2</sub> CERO S.A.S.			
/211/	a00000006.gdbtblx	GDB	CO <sub>2</sub> CERO S.A.S.			
/212/	a00000007. CatRelTypesByBackwardLabel.atx	ATX	CO <sub>2</sub> CERO S.A.S.			
/213/	a00000007. CatRelTypesByDestItemTypeID.atx	ATX	CO <sub>2</sub> CERO S.A.S.			
/214/	a00000007. CatRelTypesByForwardLabel.atx	ATX	CO <sub>2</sub> CERO S.A.S.			
/215/	a00000007. CatRelTypesByName.atx	ATX	CO <sub>2</sub> CERO S.A.S.			
/216/	a00000007. CatRelTypesByOriginItemTypeID.atx	ATX	CO <sub>2</sub> CERO S.A.S.			
/217/	a00000007. CatRelTypesByUUID.atx	ATX	CO <sub>2</sub> CERO S.A.S.			
/218/	a00000007.gdbindexes	GDB	CO <sub>2</sub> CERO S.A.S.			
/219/	a00000007.gdbtable	GDB	CO <sub>2</sub> CERO S.A.S.			
/220/	a00000007.gdbtblx	GDB	CO <sub>2</sub> CERO S.A.S.			
/221/	a00000010.gdbindexes	GDB	CO <sub>2</sub> CERO S.A.S.			
/222/	a00000010.gdbtable	GDB	CO <sub>2</sub> CERO S.A.S.			
/223/	a00000010.gdbtblx	GDB	CO <sub>2</sub> CERO S.A.S.			
/224/	a00000010.spx	SHP	CO <sub>2</sub> CERO S.A.S.			
/225/	a00000011.gdbindexes	GDB	CO <sub>2</sub> CERO S.A.S.			
/226/	a00000011.gdbtable	GDB	CO <sub>2</sub> CERO S.A.S.			

<b>ID</b>	<b>FILE NAME</b>	<b>FORMAT</b>	<b>AUTHOR</b>	<b>ORGANIZATION</b>	<b>DOCUMENT PROVIDER</b>	<b>REFERENCE</b>
/227/	a00000011.gdbtblx	GDB	CO <sub>2</sub> CERO S.A.S.			
/228/	a00000011.spx	SHP	CO <sub>2</sub> CERO S.A.S.			
/229/	a00000012.gdbindexes	GDB	CO <sub>2</sub> CERO S.A.S.			
/230/	a00000012.gdbtable	GDB	CO <sub>2</sub> CERO S.A.S.			
/231/	a00000012.gdbtblx	GDB	CO <sub>2</sub> CERO S.A.S.			
/232/	a00000012.spx	SHP	CO <sub>2</sub> CERO S.A.S.			
/233/	a00000013.gdbindexes	GDB	CO <sub>2</sub> CERO S.A.S.			
/234/	a00000013.gdbtable	GDB	CO <sub>2</sub> CERO S.A.S.			
/235/	a00000013.gdbtblx	GDB	CO <sub>2</sub> CERO S.A.S.			
/236/	a00000013.spx	SHP	CO <sub>2</sub> CERO S.A.S.			
/237/	a00000014.gdbindexes	GDB	CO <sub>2</sub> CERO S.A.S.			
/238/	a00000014.gdbtable	GDB	CO <sub>2</sub> CERO S.A.S.			
/239/	a00000014.gdbtblx	GDB	CO <sub>2</sub> CERO S.A.S.			
/240/	a00000014.spx	SHP	CO <sub>2</sub> CERO S.A.S.			
/241/	a00000015.gdbindexes	GDB	CO <sub>2</sub> CERO S.A.S.			
/242/	a00000015.gdbtable	GDB	CO <sub>2</sub> CERO S.A.S.			
/243/	a00000015.gdbtblx	GDB	CO <sub>2</sub> CERO S.A.S.			
/244/	a00000015.spx	SHP	CO <sub>2</sub> CERO S.A.S.			
/245/	a00000016.gdbindexes	GDB	CO <sub>2</sub> CERO S.A.S.			
/246/	a00000016.gdbtable	GDB	CO <sub>2</sub> CERO S.A.S.			
/247/	a00000016.gdbtblx	GDB	CO <sub>2</sub> CERO S.A.S.			
/248/	a00000016.spx	SHP	CO <sub>2</sub> CERO S.A.S.			
/249/	a00000017.gdbindexes	GDB	CO <sub>2</sub> CERO S.A.S.			
/250/	a00000017.gdbtable	GDB	CO <sub>2</sub> CERO S.A.S.			

ID	FILE NAME	FORMAT	AUTHOR	ORGANIZATION	DOCUMENT PROVIDER	REFERENCE
/251/	a00000017.gdbtblx	GDB	CO <sub>2</sub> CERO S.A.S.			
/252/	a00000017.spx	SHP	CO <sub>2</sub> CERO S.A.S.			
/253/	a00000024.gdbindexes	GDB	CO <sub>2</sub> CERO S.A.S.			
/254/	a00000024.gdbtable	GDB	CO <sub>2</sub> CERO S.A.S.			
/255/	a00000024.gdbtblx	GDB	CO <sub>2</sub> CERO S.A.S.			
/256/	a00000024.spx	SHP	CO <sub>2</sub> CERO S.A.S.			
/257/	a00000025.gdbindexes	GDB	CO <sub>2</sub> CERO S.A.S.			
/258/	a00000025.gdbtable	GDB	CO <sub>2</sub> CERO S.A.S.			
/259/	a00000025.gdbtblx	GDB	CO <sub>2</sub> CERO S.A.S.			
/260/	a00000025.spx	SHP	CO <sub>2</sub> CERO S.A.S.			
/261/	a00000026.gdbindexes	GDB	CO <sub>2</sub> CERO S.A.S.			
/262/	a00000026.gdbtable	GDB	CO <sub>2</sub> CERO S.A.S.			
/263/	a00000026.gdbtblx	GDB	CO <sub>2</sub> CERO S.A.S.			
/264/	a00000026.spx	SHP	CO <sub>2</sub> CERO S.A.S.			
/265/	a00000027.gdbindexes	GDB	CO <sub>2</sub> CERO S.A.S.			
/266/	a00000027.gdbtable	GDB	CO <sub>2</sub> CERO S.A.S.			
/267/	a00000027.gdbtblx	GDB	CO <sub>2</sub> CERO S.A.S.			
/268/	a00000027.spx	SHP	CO <sub>2</sub> CERO S.A.S.			
/269/	a00000028.gdbindexes	GDB	CO <sub>2</sub> CERO S.A.S.			
/270/	a00000028.gdbtable	GDB	CO <sub>2</sub> CERO S.A.S.			
/271/	a00000028.gdbtblx	GDB	CO <sub>2</sub> CERO S.A.S.			
/272/	a00000028.spx	SHP	CO <sub>2</sub> CERO S.A.S.			
/273/	a00000029.gdbindexes	GDB	CO <sub>2</sub> CERO S.A.S.			
/274/	a00000029.gdbtable	GDB	CO <sub>2</sub> CERO S.A.S.			

ID	FILE NAME	FORMAT	AUTHOR	ORGANIZATION	DOCUMENT PROVIDER	REFERENCE
/275/	a00000029.gdbtblx	GDB	CO <sub>2</sub> CERO S.A.S.			
/276/	a00000029.spx	SHP	CO <sub>2</sub> CERO S.A.S.			
/277/	Gdb	GDB	CO <sub>2</sub> CERO S.A.S.			
/278/	timestamps	SHP	CO <sub>2</sub> CERO S.A.S.			
/279/	timestamps-LAPTOP-ANDRES	SHP	CO <sub>2</sub> CERO S.A.S.			
/280/	_Gdb. DESKTOP-6MOR1AE.22312.17480.sr.lock	GDB	CO <sub>2</sub> CERO S.A.S.			
/281/	a00000001.freelist	SHP	CO <sub>2</sub> CERO S.A.S.			
/282/	a00000001.gdbindexes	GDB	CO <sub>2</sub> CERO S.A.S.			
/283/	a00000001.gdbtable	GDB	CO <sub>2</sub> CERO S.A.S.			
/284/	a00000001.gdbtblx	GDB	CO <sub>2</sub> CERO S.A.S.			
/285/	a00000001. TablesByName.atx	ATX	CO <sub>2</sub> CERO S.A.S.			
/286/	a00000002.gdbtable	GDB	CO <sub>2</sub> CERO S.A.S.			
/287/	a00000002.gdbtblx	GDB	CO <sub>2</sub> CERO S.A.S.			
/288/	a00000003.gdbindexes	GDB	CO <sub>2</sub> CERO S.A.S.			
/289/	a00000003.gdbtable	GDB	CO <sub>2</sub> CERO S.A.S.			
/290/	a00000003.gdbtblx	GDB	CO <sub>2</sub> CERO S.A.S.			
/291/	a00000004. CatItemsByPhysicalName.atx	ATX	CO <sub>2</sub> CERO S.A.S.			
/292/	a00000004. CatItemsByType.atx	ATX	CO <sub>2</sub> CERO S.A.S.			
/293/	a00000004. FDO_UUID.atx	ATX	CO <sub>2</sub> CERO S.A.S.			
/294/	a00000004.freelist	SHP	CO <sub>2</sub> CERO S.A.S.			
/295/	a00000004.gdbindexes	GDB	CO <sub>2</sub> CERO S.A.S.			
/296/	a00000004.gdbtable	GDB	CO <sub>2</sub> CERO S.A.S.			
/297/	a00000004.gdbtblx	GDB	CO <sub>2</sub> CERO S.A.S.			
/298/	a00000004.spx	SHP	CO <sub>2</sub> CERO S.A.S.			

ID	FILE NAME	FORMAT	AUTHOR	ORGANIZATION	DOCUMENT PROVIDER	REFERENCE
/299/	a00000005. CatItemTypesByName.atx	ATX	CO <sub>2</sub> CERO S.A.S.			
/300/	a00000005. CatItemTypesByParentTypeID.atx	ATX	CO <sub>2</sub> CERO S.A.S.			
/301/	a00000005. CatItemTypesByUUID.atx	ATX	CO <sub>2</sub> CERO S.A.S.			
/302/	a00000005.gdbindexes	GDB	CO <sub>2</sub> CERO S.A.S.			
/303/	a00000005.gdbtable	GDB	CO <sub>2</sub> CERO S.A.S.			
/304/	a00000005.gdbtblx	GDB	CO <sub>2</sub> CERO S.A.S.			
/305/	A00000006. CatRelByDestinationID.atx	ATX	CO <sub>2</sub> CERO S.A.S.			
/306/	a00000006. CatRelByOriginID.atx	ATX	CO <sub>2</sub> CERO S.A.S.			
/307/	a00000006. CatRelByType.atx	ATX	CO <sub>2</sub> CERO S.A.S.			
/308/	a00000006. FDO_UUID.atx	ATX	CO <sub>2</sub> CERO S.A.S.			
/309/	a00000006.freelist	SHP	CO <sub>2</sub> CERO S.A.S.			
/310/	a00000006.gdbindexes	GDB	CO <sub>2</sub> CERO S.A.S.			
/311/	a00000006.gdbtable	GDB	CO <sub>2</sub> CERO S.A.S.			
/312/	a00000006.gdbtblx	GDB	CO <sub>2</sub> CERO S.A.S.			
/313/	a00000007. CatRelTypesByBackwardLabel.atx	ATX	CO <sub>2</sub> CERO S.A.S.			
/314/	a00000007. CatRelTypesByDestItemTypeID.atx	ATX	CO <sub>2</sub> CERO S.A.S.			
/315/	a00000007. CatRelTypesByForwardLabel.atx	ATX	CO <sub>2</sub> CERO S.A.S.			
/316/	a00000007. CatRelTypesByName.atx	ATX	CO <sub>2</sub> CERO S.A.S.			
/317/	a00000007. CatRelTypesByOriginItemTypeID.atx	ATX	CO <sub>2</sub> CERO S.A.S.			
/318/	a00000007. CatRelTypesByUUID.atx	ATX	CO <sub>2</sub> CERO S.A.S.			
/319/	a00000007.gdbindexes	GDB	CO <sub>2</sub> CERO S.A.S.			
/320/	a00000007.gdbtable	GDB	CO <sub>2</sub> CERO S.A.S.			
/321/	a00000007.gdbtblx	GDB	CO <sub>2</sub> CERO S.A.S.			
/322/	a00000013.gdbindexes	GDB	CO <sub>2</sub> CERO S.A.S.			

<b>ID</b>	<b>FILE NAME</b>	<b>FORMAT</b>	<b>AUTHOR</b>	<b>ORGANIZATION</b>	<b>DOCUMENT PROVIDER</b>	<b>REFERENCE</b>
/323/	a00000013.gdbtable	GDB	CO <sub>2</sub> CERO S.A.S.			
/324/	a00000013.gdbtblx	GDB	CO <sub>2</sub> CERO S.A.S.			
/325/	a00000013.spx	SHP	CO <sub>2</sub> CERO S.A.S.			
/326/	a00000014.gdbindexes	GDB	CO <sub>2</sub> CERO S.A.S.			
/327/	a00000014.gdbtable	GDB	CO <sub>2</sub> CERO S.A.S.			
/328/	a00000014.gdbtblx	GDB	CO <sub>2</sub> CERO S.A.S.			
/329/	a00000014.spx	SHP	CO <sub>2</sub> CERO S.A.S.			
/330/	a00000015.gdbindexes	GDB	CO <sub>2</sub> CERO S.A.S.			
/331/	a00000015.gdbtable	GDB	CO <sub>2</sub> CERO S.A.S.			
/332/	a00000015.gdbtblx	GDB	CO <sub>2</sub> CERO S.A.S.			
/333/	a00000015.spx	SHP	CO <sub>2</sub> CERO S.A.S.			
/334/	a00000016.gdbindexes	GDB	CO <sub>2</sub> CERO S.A.S.			
/335/	a00000016.gdbtable	GDB	CO <sub>2</sub> CERO S.A.S.			
/336/	a00000016.gdbtblx	GDB	CO <sub>2</sub> CERO S.A.S.			
/337/	a00000016.spx	SHP	CO <sub>2</sub> CERO S.A.S.			
/338/	a00000017.gdbindexes	GDB	CO <sub>2</sub> CERO S.A.S.			
/339/	a00000017.gdbtable	GDB	CO <sub>2</sub> CERO S.A.S.			
/340/	a00000017.gdbtblx	GDB	CO <sub>2</sub> CERO S.A.S.			
/341/	a00000017.spx	SHP	CO <sub>2</sub> CERO S.A.S.			
/342/	a00000018.gdbindexes	GDB	CO <sub>2</sub> CERO S.A.S.			
/343/	a00000018.gdbtable	GDB	CO <sub>2</sub> CERO S.A.S.			
/344/	a00000018.gdbtblx	GDB	CO <sub>2</sub> CERO S.A.S.			
/345/	a00000018.spx	SHP	CO <sub>2</sub> CERO S.A.S.			
/346/	a00000019.gdbindexes	GDB	CO <sub>2</sub> CERO S.A.S.			

ID	FILE NAME	FORMAT	AUTHOR	ORGANIZATION	DOCUMENT PROVIDER	REFERENCE
/347/	a00000019.gdbtable	GDB	CO <sub>2</sub> CERO S.A.S.			
/348/	a00000019.gdbtblx	GDB	CO <sub>2</sub> CERO S.A.S.			
/349/	a00000019.spx	SHP	CO <sub>2</sub> CERO S.A.S.			
/350/	a0000001a.gdbindexes	GDB	CO <sub>2</sub> CERO S.A.S.			
/351/	a0000001a.gdppable	GDB	CO <sub>2</sub> CERO S.A.S.			
/352/	A0000001A.gdbtabl	GDB	CO <sub>2</sub> CERO S.A.S.			
/353/	A0000001A.SPEK	SHP	CO <sub>2</sub> CERO S.A.S.			
/354/	a0000001b.gdbindexes	GDB	CO <sub>2</sub> CERO S.A.S.			
/355/	a0000001b.gdbtable	GDB	CO <sub>2</sub> CERO S.A.S.			
/356/	a0000001b.gdbtblx	GDB	CO <sub>2</sub> CERO S.A.S.			
/357/	a0000001b.spx	SHP	CO <sub>2</sub> CERO S.A.S.			
/358/	a0000001c.gdbindexes	GDB	CO <sub>2</sub> CERO S.A.S.			
/359/	a0000001c.gdbtable	GDB	CO <sub>2</sub> CERO S.A.S.			
/360/	a0000001c.gdbtblx	GDB	CO <sub>2</sub> CERO S.A.S.			
/361/	a0000001c.spx	SHP	CO <sub>2</sub> CERO S.A.S.			
/362/	a0000001d.gdbindexes	GDB	CO <sub>2</sub> CERO S.A.S.			
/363/	a0000001d.gdbtable	GDB	CO <sub>2</sub> CERO S.A.S.			
/364/	a0000001d.gdbtblx	GDB	CO <sub>2</sub> CERO S.A.S.			
/365/	a0000001d.spx	SHP	CO <sub>2</sub> CERO S.A.S.			
/366/	a0000001e.gdbindexes	GDB	CO <sub>2</sub> CERO S.A.S.			
/367/	a0000001e.gdbtable	GDB	CO <sub>2</sub> CERO S.A.S.			
/368/	a0000001e.g.g bblx	GDB	CO <sub>2</sub> CERO S.A.S.			
/369/	a0000001e.spx	SHP	CO <sub>2</sub> CERO S.A.S.			
/370/	a0000001f.gdbindexes	GDB	CO <sub>2</sub> CERO S.A.S.			

ID	FILE NAME	FORMAT	AUTHOR	ORGANIZATION	DOCUMENT PROVIDER	REFERENCE
/371/	a0000001f.gdbtable	GDB	CO <sub>2</sub> CERO S.A.S.			
/372/	a0000001f.gdbtblx	GDB	CO <sub>2</sub> CERO S.A.S.			
/373/	a0000001f.spx	SHP	CO <sub>2</sub> CERO S.A.S.			
/374/	a00000020.gdbindexes	GDB	CO <sub>2</sub> CERO S.A.S.			
/375/	a00000020.gdbtable	GDB	CO <sub>2</sub> CERO S.A.S.			
/376/	a00000020.gdbtblx	GDB	CO <sub>2</sub> CERO S.A.S.			
/377/	a00000020.spx	SHP	CO <sub>2</sub> CERO S.A.S.			
/378/	a00000021.gdbindexes	GDB	CO <sub>2</sub> CERO S.A.S.			
/379/	a00000021.gdbtable	GDB	CO <sub>2</sub> CERO S.A.S.			
/380/	a00000021.gdbtblx	GDB	CO <sub>2</sub> CERO S.A.S.			
/381/	a00000021.spx	SHP	CO <sub>2</sub> CERO S.A.S.			
/382/	a00000022.gdbindexes	GDB	CO <sub>2</sub> CERO S.A.S.			
/383/	a00000022.gdbtable	GDB	CO <sub>2</sub> CERO S.A.S.			
/384/	a00000022.gdbtblx	GDB	CO <sub>2</sub> CERO S.A.S.			
/385/	a00000022.spx	SHP	CO <sub>2</sub> CERO S.A.S.			
/386/	a00000023.gdbindexes	GDB	CO <sub>2</sub> CERO S.A.S.			
/387/	a00000023.gdbtable	GDB	CO <sub>2</sub> CERO S.A.S.			
/388/	a00000023.gdbtblx	GDB	CO <sub>2</sub> CERO S.A.S.			
/389/	a00000023.spx	SHP	CO <sub>2</sub> CERO S.A.S.			
/390/	a00000024.gdbindexes	GDB	CO <sub>2</sub> CERO S.A.S.			
/391/	a00000024.gdbtable	GDB	CO <sub>2</sub> CERO S.A.S.			
/392/	a00000024.gdbtblx	GDB	CO <sub>2</sub> CERO S.A.S.			
/393/	a00000024.spx	SHP	CO <sub>2</sub> CERO S.A.S.			
/394/	a00000025.gdbindexes	GDB	CO <sub>2</sub> CERO S.A.S.			

ID	FILE NAME	FORMAT	AUTHOR	ORGANIZATION	DOCUMENT PROVIDER	REFERENCE
/395/	a00000025.gdbtable	GDB	CO <sub>2</sub> CERO S.A.S.			
/396/	a00000025.gdbtblx	GDB	CO <sub>2</sub> CERO S.A.S.			
/397/	a00000025.spx	SHP	CO <sub>2</sub> CERO S.A.S.			
/398/	a00000026.gdbindexes	GDB	CO <sub>2</sub> CERO S.A.S.			
/399/	a00000026.gdbtable	GDB	CO <sub>2</sub> CERO S.A.S.			
/400/	a00000026.gdbtblx	GDB	CO <sub>2</sub> CERO S.A.S.			
/401/	a00000026.spx	SHP	CO <sub>2</sub> CERO S.A.S.			
/402/	a00000027.gdbindexes	GDB	CO <sub>2</sub> CERO S.A.S.			
/403/	a00000027.gdbtable	GDB	CO <sub>2</sub> CERO S.A.S.			
/404/	a00000027.gdbtblx	GDB	CO <sub>2</sub> CERO S.A.S.			
/405/	a00000027.spx	SHP	CO <sub>2</sub> CERO S.A.S.			
/406/	a00000028.gdbindexes	GDB	CO <sub>2</sub> CERO S.A.S.			
/407/	a00000028.gdbtable	GDB	CO <sub>2</sub> CERO S.A.S.			
/408/	a00000028.gdbtblx	GDB	CO <sub>2</sub> CERO S.A.S.			
/409/	a00000028.spx	SHP	CO <sub>2</sub> CERO S.A.S.			
/410/	a00000029.gdbindexes	GDB	CO <sub>2</sub> CERO S.A.S.			
/411/	a00000029.gdbtable	GDB	CO <sub>2</sub> CERO S.A.S.			
/412/	a00000029.gdbtblx	GDB	CO <sub>2</sub> CERO S.A.S.			
/413/	a00000029.spx	SHP	CO <sub>2</sub> CERO S.A.S.			
/414/	a0000002a.gdbindexes	GDB	CO <sub>2</sub> CERO S.A.S.			
/415/	A0000002a.gdppable	GDB	CO <sub>2</sub> CERO S.A.S.			
/416/	A0000002A.gdbtbl	GDB	CO <sub>2</sub> CERO S.A.S.			
/417/	A0000002A.SPa	SHP	CO <sub>2</sub> CERO S.A.S.			
/418/	Gdb	GDB	CO <sub>2</sub> CERO S.A.S.			

ID	FILE NAME	FORMAT	AUTHOR	ORGANIZATION	DOCUMENT PROVIDER	REFERENCE
/419/	LK_deg_Secundario8_13_18_Erase.DESKTOP-6MOR1AE.22312.17480.sr.lock	SHP	CO <sub>2</sub> CERO S.A.S.			
/420/	timestamps	SHP	CO <sub>2</sub> CERO S.A.S.			
/421/	timestamps-LAPTOP-ANDRES	SHP	CO <sub>2</sub> CERO S.A.S.			
/422/	_Gdb. DESKTOP-6MOR1AE.22312.17480.sr.lock	GDB	CO <sub>2</sub> CERO S.A.S.			
/423/	Holdridge_AP_V2.jpg	JPG	CO <sub>2</sub> CERO S.A.S.			
/424/	Mapa AreaFugas.jpg	JPG	CO <sub>2</sub> CERO S.A.S.			
/425/	Map of protegidas.pdf Areas	PDF	CO <sub>2</sub> CERO S.A.S.			
/426/	Map Degradacion.jpg	JPG	CO <sub>2</sub> CERO S.A.S.			
/427/	Map Degradacion.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/428/	Map Drenajes2.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/429/	Probability Map RRD.jpg	JPG	CO <sub>2</sub> CERO S.A.S.			
/430/	Mapa_Clases agrologicas.jpg	JPG	CO <sub>2</sub> CERO S.A.S.			
/431/	Mapa_Coberturas_V2.jpg	JPG	CO <sub>2</sub> CERO S.A.S.			
/432/	Mapa_Elegibilidad.jpg	JPG	CO <sub>2</sub> CERO S.A.S.			
/433/	Mapa_LocalizaciónComunidades.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/434/	Mapa_LocalizaciónGeneral.jpg	JPG	CO <sub>2</sub> CERO S.A.S.			
/435/	Mapa_Parcels.jpg	JPG	CO <sub>2</sub> CERO S.A.S.			
/436/	Mapa_Parcels.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/437/	Mapa_Region_de_referencia.jpg	JPG	CO <sub>2</sub> CERO S.A.S.			
/438/	Mapa__Deforestación.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/439/	Montañas_AP_V2.jpg	JPG	CO <sub>2</sub> CERO S.A.S.			
/440/	TreeLoss-Embera2022.tif	SHP	CO <sub>2</sub> CERO S.A.S.			
/441/	TreeLoss-Embera2022.tif.aux.xml	XML	CO <sub>2</sub> CERO S.A.S.			
/442/	TreeLoss-Embera2022.tif.ovr	SHP	CO <sub>2</sub> CERO S.A.S.			

<b>ID</b>	<b>FILE NAME</b>	<b>FORMAT</b>	<b>AUTHOR</b>	<b>ORGANIZATION</b>	<b>DOCUMENT PROVIDER</b>	<b>REFERENCE</b>
/443/	TreeLoss-Embera2022.tif.xml	XML	CO <sub>2</sub> CERO S.A.S.			
/444/	validation.tfw	SHP	CO <sub>2</sub> CERO S.A.S.			
/445/	validacion.tif	SHP	CO <sub>2</sub> CERO S.A.S.			
/446/	validacion.tif.aux.xml	XML	CO <sub>2</sub> CERO S.A.S.			
/447/	validacion.tif.ovr	SHP	CO <sub>2</sub> CERO S.A.S.			
/448/	validacion.tif.vat.cpg	SHP	CO <sub>2</sub> CERO S.A.S.			
/449/	validacion.tif.watt.dbf	SHP	CO <sub>2</sub> CERO S.A.S.			
/450/	Area_elegible_V2.1.qmd	SHP	CO <sub>2</sub> CERO S.A.S.			
/451/	Area_elegible_V3.cpg	SHP	CO <sub>2</sub> CERO S.A.S.			
/452/	Area_elegible_V3.dbf	SHP	CO <sub>2</sub> CERO S.A.S.			
/453/	Area_elegible_V3.prj	SHP	CO <sub>2</sub> CERO S.A.S.			
/454/	Area_elegible_V3.sbn	SHP	CO <sub>2</sub> CERO S.A.S.			
/455/	Area_elegible_V3.sbx	SHP	CO <sub>2</sub> CERO S.A.S.			
/456/	Area_elegible_V3.shp	SHP	CO <sub>2</sub> CERO S.A.S.			
/457/	Area_elegible_V3.shp.xml	SHP	CO <sub>2</sub> CERO S.A.S.			
/458/	Area_elegible_V3.shx	SHP	CO <sub>2</sub> CERO S.A.S.			
/459/	LeakagebeltEW1.cpg	SHP	CO <sub>2</sub> CERO S.A.S.			
/460/	CinturonFugasEW1.dbf	SHP	CO <sub>2</sub> CERO S.A.S.			
/461/	CinturonFugasEW1.prj	SHP	CO <sub>2</sub> CERO S.A.S.			
/462/	BeltLeaksEW1.sbn	SHP	CO <sub>2</sub> CERO S.A.S.			
/463/	LeakageBeltEW1.sbx	SHP	CO <sub>2</sub> CERO S.A.S.			
/464/	LeakagebeltEW1.shp	SHP	CO <sub>2</sub> CERO S.A.S.			
/465/	CinturonFugasEW1.shp.xml	SHP	CO <sub>2</sub> CERO S.A.S.			
/466/	CinturonFugasEW1.shx	SHP	CO <sub>2</sub> CERO S.A.S.			

ID	FILE NAME	FORMAT	AUTHOR	ORGANIZATION	DOCUMENT PROVIDER	REFERENCE
/467/	Clases_EW_V6_Diss.cpg	SHP	CO <sub>2</sub> CERO S.A.S.			
/468/	Clases_EW_V6_Diss.dbf	SHP	CO <sub>2</sub> CERO S.A.S.			
/469/	Clases_EW_V6_Diss.prj	SHP	CO <sub>2</sub> CERO S.A.S.			
/470/	Clases_EW_V6_Diss.sbn	SHP	CO <sub>2</sub> CERO S.A.S.			
/471/	Clases_EW_V6_Diss.sbx	SHP	CO <sub>2</sub> CERO S.A.S.			
/472/	Clases_EW_V6_Diss.shp	SHP	CO <sub>2</sub> CERO S.A.S.			
/473/	Clases_EW_V6_Diss.shp.xml	SHP	CO <sub>2</sub> CERO S.A.S.			
/474/	Clases_EW_V6_Diss.shx	SHP	CO <sub>2</sub> CERO S.A.S.			
/475/	Coberturas_REDDEmberaW_V1.cpg	SHP	CO <sub>2</sub> CERO S.A.S.			
/476/	Coberturas_REDDEmberaW_V1.dbf	SHP	CO <sub>2</sub> CERO S.A.S.			
/477/	Coberturas_REDDEmberaW_V1.prj	SHP	CO <sub>2</sub> CERO S.A.S.			
/478/	Coberturas_REDDEmberaW_V1.sbn	SHP	CO <sub>2</sub> CERO S.A.S.			
/479/	Coberturas_REDDEmberaW_V1.sbx	SHP	CO <sub>2</sub> CERO S.A.S.			
/480/	Coberturas_REDDEmberaW_V1.shp	SHP	CO <sub>2</sub> CERO S.A.S.			
/481/	Coberturas_REDDEmberaW_V1.shp.xml	SHP	CO <sub>2</sub> CERO S.A.S.			
/482/	Coberturas_REDDEmberaW_V1.shx	SHP	CO <sub>2</sub> CERO S.A.S.			
/483/	Comunidades_Punto.GIC	SHP	CO <sub>2</sub> CERO S.A.S.			
/484/	Comunidades_Punto.dbf	SHP	CO <sub>2</sub> CERO S.A.S.			
/485/	Comunidades_Punto.prj	SHP	CO <sub>2</sub> CERO S.A.S.			
/486/	Comunidades_Punto.sbn	SHP	CO <sub>2</sub> CERO S.A.S.			
/487/	Comunidades_Punto.sbx	SHP	CO <sub>2</sub> CERO S.A.S.			
/488/	Comunidades_Punto.shp	SHP	CO <sub>2</sub> CERO S.A.S.			
/489/	Comunidades_Punto.shp.DESKTOP-6MOR1AE.21324.3648.sr.lock	SHP	CO <sub>2</sub> CERO S.A.S.			
/490/	Comunidades_Punto.shp.xml	SHP	CO <sub>2</sub> CERO S.A.S.			

<b>ID</b>	<b>FILE NAME</b>	<b>FORMAT</b>	<b>AUTHOR</b>	<b>ORGANIZATION</b>	<b>DOCUMENT PROVIDER</b>	<b>REFERENCE</b>
/491/	Comunidades_Punto.shx	SHP	CO <sub>2</sub> CERO S.A.S.			
/492/	DrenajesD_Embera_V2.cpg	SHP	CO <sub>2</sub> CERO S.A.S.			
/493/	DrenajesD_Embera_V2.dbf	SHP	CO <sub>2</sub> CERO S.A.S.			
/494/	DrenajesD_Embera_V2.prj	SHP	CO <sub>2</sub> CERO S.A.S.			
/495/	DrenajesD_Embera_V2.sbn	SHP	CO <sub>2</sub> CERO S.A.S.			
/496/	DrenajesD_Embera_V2.sbx	SHP	CO <sub>2</sub> CERO S.A.S.			
/497/	DrenajesD_Embera_V2.shp	SHP	CO <sub>2</sub> CERO S.A.S.			
/498/	DrenajesD_Embera_V2.shp.xml	SHP	CO <sub>2</sub> CERO S.A.S.			
/499/	DrenajesD_Embera_V2.shx	SHP	CO <sub>2</sub> CERO S.A.S.			
/500/	Emberá_Wounaán.GIC	SHP	CO <sub>2</sub> CERO S.A.S.			
/501/	Emberá_Wounaán.dbf	SHP	CO <sub>2</sub> CERO S.A.S.			
/502/	Emberá_Wounaán.prj	SHP	CO <sub>2</sub> CERO S.A.S.			
/503/	Emberá_Wounaán.sbn	SHP	CO <sub>2</sub> CERO S.A.S.			
/504/	Emberá_Wounaán.sbx	SHP	CO <sub>2</sub> CERO S.A.S.			
/505/	Emberá_Wounaán.shp	SHP	CO <sub>2</sub> CERO S.A.S.			
/506/	Emberá_Wounaán.shp.xml	SHP	CO <sub>2</sub> CERO S.A.S.			
/507/	Emberá_Wounaán.shx	SHP	CO <sub>2</sub> CERO S.A.S.			
/508/	Holdridge_AP_V6.GIC	SHP	CO <sub>2</sub> CERO S.A.S.			
/509/	Holdridge_AP_V6.dbf	SHP	CO <sub>2</sub> CERO S.A.S.			
/510/	Holdridge_AP_V6.prj	SHP	CO <sub>2</sub> CERO S.A.S.			
/511/	Holdridge_AP_V6.sbn	SHP	CO <sub>2</sub> CERO S.A.S.			
/512/	Holdridge_AP_V6.sbx	SHP	CO <sub>2</sub> CERO S.A.S.			
/513/	Holdridge_AP_V6.shp	SHP	CO <sub>2</sub> CERO S.A.S.			
/514/	Holdridge_AP_V6.shp.xml	SHP	CO <sub>2</sub> CERO S.A.S.			

<b>ID</b>	<b>FILE NAME</b>	<b>FORMAT</b>	<b>AUTHOR</b>	<b>ORGANIZATION</b>	<b>DOCUMENT PROVIDER</b>	<b>REFERENCE</b>
/515/	Holdridge_AP_V6.shx	SHP	CO <sub>2</sub> CERO S.A.S.			
/516/	montaña_AP_V4.cpg	SHP	CO <sub>2</sub> CERO S.A.S.			
/517/	montaña_AP_V4.dbf	SHP	CO <sub>2</sub> CERO S.A.S.			
/518/	montaña_AP_V4.prj	SHP	CO <sub>2</sub> CERO S.A.S.			
/519/	montaña_AP_V4.sbn	SHP	CO <sub>2</sub> CERO S.A.S.			
/520/	montaña_AP_V4.sbx	SHP	CO <sub>2</sub> CERO S.A.S.			
/521/	montaña_AP_V4.shp	SHP	CO <sub>2</sub> CERO S.A.S.			
/522/	montaña_AP_V4.shp.xml	SHP	CO <sub>2</sub> CERO S.A.S.			
/523/	montaña_AP_V4.shx	SHP	CO <sub>2</sub> CERO S.A.S.			
/524/	Parcelas_V2.cpg	SHP	CO <sub>2</sub> CERO S.A.S.			
/525/	Parcelas_V2.dbf	SHP	CO <sub>2</sub> CERO S.A.S.			
/526/	Parcelas_V2.prj	SHP	CO <sub>2</sub> CERO S.A.S.			
/527/	Parcelas_V2.sbn	SHP	CO <sub>2</sub> CERO S.A.S.			
/528/	Parcelas_V2.sbx	SHP	CO <sub>2</sub> CERO S.A.S.			
/529/	Parcelas_V2.shp	SHP	CO <sub>2</sub> CERO S.A.S.			
/530/	Parcelas_V2.shp.xml	SHP	CO <sub>2</sub> CERO S.A.S.			
/531/	Parcelas_V2.shx	SHP	CO <sub>2</sub> CERO S.A.S.			
/532/	puntos_exactitud_V1.cpg	CPG	CO <sub>2</sub> CERO S.A.S.			
/533/	puntos_exactitud_V1.dbf	SHP	CO <sub>2</sub> CERO S.A.S.			
/534/	puntos_exactitud_V1.prj	SHP	CO <sub>2</sub> CERO S.A.S.			
/535/	puntos_exactitud_V1.sbn	SHP	CO <sub>2</sub> CERO S.A.S.			
/536/	puntos_exactitud_V1.sbx	SHP	CO <sub>2</sub> CERO S.A.S.			
/537/	puntos_exactitud_V1.shp	SHP	CO <sub>2</sub> CERO S.A.S.			
/538/	puntos_exactitud_V1.shp.xml	SHP	CO <sub>2</sub> CERO S.A.S.			

ID	FILE NAME	FORMAT	AUTHOR	ORGANIZATION	DOCUMENT PROVIDER	REFERENCE
/539/	puntos_exactitud_V1.shx	SHP	CO <sub>2</sub> CERO S.A.S.			
/540/	Rref_EmberaPanama6.cpg	CPG	CO <sub>2</sub> CERO S.A.S.			
/541/	Rref_EmberaPanama6.dbf	SHP	CO <sub>2</sub> CERO S.A.S.			
/542/	Rref_EmberaPanama6.prj	SHP	CO <sub>2</sub> CERO S.A.S.			
/543/	Rref_EmberaPanama6.sbn	SHP	CO <sub>2</sub> CERO S.A.S.			
/544/	Rref_EmberaPanama6.sbx	SHP	CO <sub>2</sub> CERO S.A.S.			
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/547/	Rref_EmberaPanama6.shp.xml	SHP	CO <sub>2</sub> CERO S.A.S.			
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<b>ID</b>	<b>FILE NAME</b>	<b>FORMAT</b>	<b>AUTHOR</b>	<b>ORGANIZATION</b>	<b>DOCUMENT PROVIDER</b>	<b>REFERENCE</b>
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/567/	PA_Areas_Traslapadas_V1.prj	SHP	CO <sub>2</sub> CERO S.A.S.			
/568/	PA_Areas_Traslapadas_V1.sbn	SHP	CO <sub>2</sub> CERO S.A.S.			
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/577/	BCR_HerramientaSalvaguardasREDD+_V1.o.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
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/579/	BCR_Metodologíao002REDD_V3.1.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
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/588/	PDD_Emberá Wounaan_V8.. pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/589/	Resumen_PDD_EmberáWounaan_MiAmbiente_2023.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/590/	Environmental Atlas of the Republic Panamá_2010.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/591/	B Terra, Kamca Forestal_Analisis of biodiversity Meteti_2018.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/592/	FondoBM_Consultoría_2009.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
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/599/	Panamá_InventarioNacionalForestal_2013-2015.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/600/	Panamá_NREF_2018.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/601/	USAID_CaracterizacionZootécnica_2004.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
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/603/	CCB_VCS_Project_Description_Template_Adjust BCR.docx	WORD	CO <sub>2</sub> CERO S.A.S.			
/604/	PDD_Emberá Wounaan_V7.docx	WORD	CO <sub>2</sub> CERO S.A.S.			
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/614/	PDD_EmberáWounaan_V4.docx	WORD	CO <sub>2</sub> CERO S.A.S.			
/615/	PDD_EmberáWounaan_V5.docx	WORD	CO <sub>2</sub> CERO S.A.S.			
/616/	PDD_EmberáWounaan_V6.docx	WORD	CO <sub>2</sub> CERO S.A.S.			
/617/	VCS-Joint-Project-Description-Monitoring-Report-Template-v4.1.docx	WORD	CO <sub>2</sub> CERO S.A.S.			
/618/	Ley69_2017.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/619/	ResAdm_01_2014.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
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/621/	ResAdm_09_2015.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/622/	ResAdm_12_2016.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/623/	ResAdm_15_2013.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/624/	ResAdm_15_2018.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/625/	Res_DM0395_2019.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/626/	Entrevista_ActoresRegionales_2022.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/627/	Folleto_Socialización_2023.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/628/	Logo_ProyectoREDDEmberáWounaan_2022.jpg	JPG	CO <sub>2</sub> CERO S.A.S.			
/629/	Metodologia_AnalisisDefDeg_2022.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/630/	Note Radial_Marzo2023.mpeg	MPEG	CO <sub>2</sub> CERO S.A.S.			
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/656/	<i>Consejeros_B Terra.jpg</i>	JPG	CO <sub>2</sub> CERO S.A.S.			
/657/	<i>Consejo Nokora.jpg</i>	JPG	CO <sub>2</sub> CERO S.A.S.			
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/688/	2_MatrizLegalderechosfundamentales_REDD+EmberaWounaan_Vi.xlsx	EXCEL	CO <sub>2</sub> CERO S.A.S.			
/689/	CDN1_República of Panamá_2020.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/690/	Political Constitution of the Republic of Panama of 1972.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/691/	Executive Decree 1 of 2009.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/692/	Executive Decree 10 of 2022.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/693/	Executive Decree 100 of 2020.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/694/	Executive Decree 137 of 2021.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
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/697/	Executive Decree 2 of 2003.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/698/	Executive Decree 20 of 2019.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/699/	Executive Decree 21 of 1980.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
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/701/	Executive Decree 34 of 2019.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
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/704/	Executive Decree 393 of 2015.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
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/706/	Executive Decree 59 of 2016.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			

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/710/	<i>Cabinet Decree 53 of 1971.pdf</i>	PDF	CO <sub>2</sub> CERO S.A.S.			
/711/	<i>National Biodiversity Strategy and Action Plan 2018-2050.pdf</i>	PDF	CO <sub>2</sub> CERO S.A.S.			
/712/	<i>Panamá.pdf National Climate Change Mitigation Strategy</i>	PDF	CO <sub>2</sub> CERO S.A.S.			
/713/	<i>National REDD Strategy Panama_2022.pdf</i>	PDF	CO <sub>2</sub> CERO S.A.S.			
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/719/	<i>Law 2 of 1995.pdf</i>	PDF	CO <sub>2</sub> CERO S.A.S.			
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/721/	<i>Law 22 of 1983.pdf</i>	PDF	CO <sub>2</sub> CERO S.A.S.			
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/728/	<i>Law 69 of 2017.pdf</i>	PDF	CO <sub>2</sub> CERO S.A.S.			
/729/	<i>Law 72 of 2008.pdf</i>	PDF	CO <sub>2</sub> CERO S.A.S.			
/730/	<i>Law 8 of 2015.pdf</i>	PDF	CO <sub>2</sub> CERO S.A.S.			

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/733/	National Development Plan Forestal_2008.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/734/	Política Nacional_Gestión Integral Riesgo_2022-2030.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/735/	Resolution 01-95 of 1995.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/736/	Resolution 0201 of 2022.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
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/739/	Resumen SIS_Panama_2021.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/740/	Political Constitution of Panamá.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/741/	Convenio 169_OIT.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/742/	Universal Declaration of Human Rights-2015.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/743/	National Decree No_1_de_2000_Consejo on the Development of indigena.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/744/	Indigenous peoples' rights in Panamá.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/745/	Law 17 of 2016 Protection of Knowledge of Traditional Indigenous Medicine pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/746/	Law 34 of 1995.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/747/	Act No. 3, 1995 Commission on Indígenas.pdf Affairs	PDF	CO <sub>2</sub> CERO S.A.S.			
/748/	Law No. 35 of 2000 on the Table of Patronage of the People's Fairs Indígenas.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/749/	Law-42 of 1997 Family, Women and adolescencia.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/750/	Law 27 of 1997 Protection, Promotion and Development of Crafts .pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/751/	1. Application for Protegidas.pdf Areas	PDF	CO <sub>2</sub> CERO S.A.S.			
/752/	2. Gaea Abogados Mail - B Terra Application (1).pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/753/	3. Receipt of Power of Attorney and DIR_Aprotegidas.pdf Documents	PDF	CO <sub>2</sub> CERO S.A.S.			
/754/	4. Follow-up to request to Protegidas.pdf Areas	PDF	CO <sub>2</sub> CERO S.A.S.			

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/756/	Consulta_TraslapasAP_2022.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/757/	Consulta_TraslapasAP_2023.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/758/	Ley22_ComarcaEmberaWounaan_1993.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/759/	04_Herramienta of Salvaguardas_REDD+ Emberá Wounaan_V4.xlsx	EXCEL	CO <sub>2</sub> CERO S.A.S.			
/760/	05_Anexo_DistribuciónBeneficios_V3.docx	WORD	CO <sub>2</sub> CERO S.A.S.			
/761/	06_Anexo_Consolidado of preguntas_ProyectoREDD+.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/762/	07_Certificado_CompensacionAmbiental.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/763/	08_Guia_AcercamientoSocial_Emberá Wounaan_V2.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/764/	09_INFC - Resultados-FasePiloto.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/765/	09_IntenciónServicios_Fiduciaria_Embera Wounaan.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/766/	10_OficioPresentacion_MiAmbiente.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/767/	11_Concepto_Registro_AreasProtegidas.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/768/	12_Presentación_proyecto_PDD_06_07_23.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/769/	Strategic 13_Plan of Emberá Wounaan 2022-2027.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/770/	14_Reporte of TroveResearch.pdf prices	PDF	CO <sub>2</sub> CERO S.A.S.			
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/772/	16_Respuesta BioCarbon Concept Registry.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/773/	Acta_IdeadeProyecto_25 04 2016.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/774/	Acta_Lajas Blancas_26 10 2022.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/775/	AsistenciaDrivers_AltoPlayon_29012023.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/776/	AsistenciaDrivers_LajasBlancas_29012023 (2).pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
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/781/	Asistencia_Autoridades_11 11 2022.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
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/783/	Asistencia_Bajo Chiquito-Tuqueza_25 03 2022.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
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/785/	Asistencia_Barranquillita_24 03 2022.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
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/789/	Asistencia_CongresoGeneral_05 12 2022.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
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/793/	Asistencia_Drivers_Bayamon_29012023.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
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/801/	Asistencia_Puerto Indio_25 and 26 10 2022.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/802/	Asistencia_SocializacionAP_052023.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			

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/803/	Asistencia_Unión Chocó_05 04 2021.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/804/	Asistencia_Unión Chocó_13 04 2022.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
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/806/	Asistencia_Vista Alegre_12 04 2022.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/807/	Gruposfocales_Lideres_14 04 2022.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/808/	Work tables taller.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
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/810/	Talleres_AnálisisDefDeg.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
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/814/	Capetí Community - U. Chocó.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/815/	Community Union Chocó.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/816/	Vista Alegre.pdf Community	PDF	CO <sub>2</sub> CERO S.A.S.			
/817/	President General.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/818/	Encuesta_Elasio Chamiza_Boca of Trampa.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/819/	Encuesta_RaquelaCarpio_Sambú.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/820/	INFC Panama.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
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/823/	Evaluacion_ambiental_EW_V1.xlsx	EXCEL	CO <sub>2</sub> CERO S.A.S.			
/824/	Cuello et al. 2012.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/825/	Main environmental problems of Panamá.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/826/	Evaluación_socioeconómica_EW_V1.xlsx	EXCEL	CO <sub>2</sub> CERO S.A.S.			

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/827/	Characterization tables SIG.xlsx	EXCEL	CO <sub>2</sub> CERO S.A.S.			
/828/	Aprovechamiento_Embera.xlsx	EXCEL	CO <sub>2</sub> CERO S.A.S.			
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/837/	3_Herramienta de Salvaguardas_REDD+Emberá Wounaan.xlsx	EXCEL	CO <sub>2</sub> CERO S.A.S.			
/838/	4_Anexo_DistribuciónBeneficios.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
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/852/	Indicators of the Emberá Monitoring Plan Wounaan_V2.xlsx	EXCEL	CO <sub>2</sub> CERO S.A.S.			
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/855/	REDD+ PLOTS PANAMA.gpx	GPX	CO <sub>2</sub> CERO S.A.S.			
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/919/	P1A1 - 70.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
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/921/	P1B 106 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/922/	P1B 106.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.

<b>ID</b>	<b>FILE NAME</b>	<b>FORMAT</b>	<b>AUTHOR</b>	<b>ORGANIZATION</b>	<b>DOCUMENT PROVIDER</b>	<b>REFERENCE</b>
/923/	P1B 116.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/924/	P1B 12 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/925/	P1B 12.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/926/	P1B 124.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/927/	P1B 128 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/928/	P1B 128.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/929/	P1B 28.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/930/	P1B 36 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/931/	P1B 36.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/932/	P1B 38.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/933/	P1B 4 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/934/	P1B 4.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/935/	P1B 42.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/936/	P1B 44 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/937/	P1B 44.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/938/	P1B 50.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/939/	P1B 52 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/940/	P1B 52.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/941/	P1B 54.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/942/	P1B 56 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/943/	P1B 56 (3). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/944/	P1B 56 (4). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/945/	P1B 56.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/946/	P1B 6 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.

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/947/	P1B 6 (3). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/948/	P1B 6. CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/949/	P1B 76 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/950/	P1B 76. CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/951/	P1B 80. CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/952/	P1B 82. CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/953/	P1B 86. CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/954/	P1B 88. CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/955/	P1B 94. CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/956/	P1B 96. CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/957/	P1A 154 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/958/	P1A 154 (3). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/959/	P1A 154 (4). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/960/	P1A 154. CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/961/	P1A 64 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/962/	P1A 64 (3). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/963/	P1A 64. CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/964/	P1A 66 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/965/	P1A 66. CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/966/	P1A1 - 66 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/967/	P1A1 - 66 (3). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/968/	P1A1 - 66. CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/969/	P1B 24. CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/970/	P1A 118 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.

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/971/	P1A 118.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/972/	P1A 110 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/973/	P1A 110 (3). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/974/	P1A 110.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/975/	P1A 124.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/976/	P1A 182 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/977/	P1A 182.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/978/	P1A 208 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/979/	P1A 208.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/980/	P1A 214 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/981/	P1A 214 (3). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/982/	P1A 214.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/983/	P1A 78 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/984/	P1A 78 (3). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/985/	P1A 78.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/986/	P1B 108 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/987/	P1B 108.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/988/	P1B 22 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/989/	P1B 22 (3). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/990/	P1B 22.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/991/	P1B 92 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/992/	P1B 92.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/993/	P1A (10). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/994/	P1A (7). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.

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/995/	P1A (8). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/996/	P1A (9). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/997/	P1A 152.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/998/	P1B 112.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/999/	P1B 114 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1000/	P1B 114.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1001/	P1B 118 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1002/	P1B 118.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1003/	P1B 48 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1004/	P1B 48 (3). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1005/	P1B 48.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1006/	P1 (1).jpeg	JPEG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1007/	P1A 114 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1008/	P1A 114.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1009/	P1A 56 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1010/	P1A 56.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1011/	P1B 20.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1012/	P1_1.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1013/	P1_2.jpeg	JPEG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1014/	P1_3.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1015/	P1_1.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1016/	P1_2.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1017/	P1A 106.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1018/	P1A 76.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.

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/1019/	P1A 94 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1020/	P1A 94. CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1021/	P1_1.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1022/	P1_2.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1023/	P1_1.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1024/	P1_1.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1025/	P1_2.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1026/	P1B 102. CR2	PNG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
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/1028/	P1_2.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1029/	P1_1.jpeg	JPEG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1030/	P1_1.jpeg	JPEG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1031/	P1A 160. CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1032/	P1A 232 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1033/	P1A 232. CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1034/	P1A 38. CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1035/	P1A 62 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1036/	P1A 62 (3). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1037/	P1A 62 (4). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1038/	P1A 62. CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1039/	P1B 46 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1040/	P1B 40 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1041/	P1B 40. CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1042/	P1_1.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.

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/1043/	P1_2.jpg	JPG	CO <sub>2</sub> CERO S.A.S.			
/1044/	P1B 58 (2). CR2	CR2	CO <sub>2</sub> CERO S.A.S.			
/1045/	P1B 58.CR2	CR2	CO <sub>2</sub> CERO S.A.S.			
/1046/	P1_1.jpg	JPG	CO <sub>2</sub> CERO S.A.S.			
/1047/	P1_1.jpeg	JPEG	CO <sub>2</sub> CERO S.A.S.			
/1048/	P1A 168 (2). CR2	CR2	CO <sub>2</sub> CERO S.A.S.			
/1049/	P1A 168.CR2	CR2	CO <sub>2</sub> CERO S.A.S.			
/1050/	P1_1.jpg	JPG	CO <sub>2</sub> CERO S.A.S.			
/1051/	P1_2.jpg	JPG	CO <sub>2</sub> CERO S.A.S.			
/1052/	P1_3.jpg	JPG	CO <sub>2</sub> CERO S.A.S.			
/1053/	P1_4.jpg	JPG	CO <sub>2</sub> CERO S.A.S.			
/1054/	P1A 136 (2). CR2	CR2	CO <sub>2</sub> CERO S.A.S.			
/1055/	P1A 136.CR2	CR2	CO <sub>2</sub> CERO S.A.S.			
/1056/	P1A 136.jpg	JPG	CO <sub>2</sub> CERO S.A.S.			
/1057/	P1A 138 (2). CR2	CR2	CO <sub>2</sub> CERO S.A.S.			
/1058/	P1A 138.CR2	CR2	CO <sub>2</sub> CERO S.A.S.			
/1059/	P1A 142.CR2	CR2	CO <sub>2</sub> CERO S.A.S.			
/1060/	P1A. CR2	CR2	CO <sub>2</sub> CERO S.A.S.			
/1061/	P1B 122 (2). CR2	CR2	CO <sub>2</sub> CERO S.A.S.			
/1062/	P1B 122.CR2	CR2	CO <sub>2</sub> CERO S.A.S.			
/1063/	P1B 30 (2). CR2	CR2	CO <sub>2</sub> CERO S.A.S.			
/1064/	P1B 30 (3). CR2	CR2	CO <sub>2</sub> CERO S.A.S.			
/1065/	P1B 30 (4). CR2	CR2	CO <sub>2</sub> CERO S.A.S.			
/1066/	P1B 30 (5). CR2	CR2	CO <sub>2</sub> CERO S.A.S.			

<b>ID</b>	<b>FILE NAME</b>	<b>FORMAT</b>	<b>AUTHOR</b>	<b>ORGANIZATION</b>	<b>DOCUMENT PROVIDER</b>	<b>REFERENCE</b>
/1067/	P1B 30 (6). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
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/1069/	P1B 30. CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
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/1071/	P1_2.jpeg	JPEG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1072/	P1_1.jpeg	JPEG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1073/	P1_2.jpeg	JPEG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1074/	P1B 2 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1075/	P1B 2. CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1076/	P1_1.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1077/	P1_1.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1078/	P1A (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1079/	P1A (3). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1080/	P1A (4). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1081/	P1A (5). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1082/	P1A (6). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1083/	P1A 144 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1084/	P1A 144 (3). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1085/	P1A 144. CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1086/	P1A 206 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1087/	P1A 206. CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1088/	P1B 110. CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1089/	P1_1.png	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1090/	P1_1.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.

<b>ID</b>	<b>FILE NAME</b>	<b>FORMAT</b>	<b>AUTHOR</b>	<b>ORGANIZATION</b>	<b>DOCUMENT PROVIDER</b>	<b>REFERENCE</b>
/1091/	P1_2.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
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/1093/	P1A 268 (3). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1094/	P1A 268.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1095/	P1_1.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1096/	P1_1.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1097/	P1_2.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1098/	P1_1.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1099/	P1_2.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1100/	P1A 116.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1101/	P1_1.jpeg	JPEG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1102/	P1_1.jpeg	JPEG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1103/	P1_2.jpeg	JPEG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1104/	P1B 16 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1105/	P1B 16 (3). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1106/	P1B 16 (4). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1107/	P1B 16.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1108/	P1_1.jpeg	JPEG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1109/	P1_2_Sobre río.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1110/	P1B 60 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1111/	P1B 60.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1112/	P1_1.jpeg	JPEG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1113/	P1_2.jpeg	JPEG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1114/	P1A 120 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.

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/1115/	P1A 120 (3). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1116/	P1A 120.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1117/	P1A 126 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1118/	P1A 126 (3). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1119/	P1A 126.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1120/	P1A 128.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1121/	P1A 98 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1122/	P1A 98.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1123/	P1_1.jpeg	JPEG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1124/	P1_1.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1125/	P1A 130.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1126/	P1A 134.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1127/	P1B 120.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1128/	P1_1.jpeg	JPEG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1129/	P1_1.jpeg	JPEG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
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/1131/	P1A 72 (3). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1132/	P1A 72 (4). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1133/	P1A 72.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1134/	P1B 26 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1135/	P1B 26 (3). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1136/	P1B 26 (4). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1137/	P1B 26.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1138/	P1A 178 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.

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/1139/	P1A 178 (3). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1140/	P1A 178.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1141/	P1A 104 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1142/	P1A 104.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1143/	P1A 140 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1144/	P1A 140.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1145/	P1A 156 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1146/	P1A 156 (3). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1147/	P1A 156.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1148/	P1A 166 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1149/	P1A 166 (3). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1150/	P1A 166 (4). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1151/	P1A 166.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1152/	P1B 90 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1153/	P1B 90.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1154/	P1A 264.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1155/	P1A 36.JPG	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
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/1157/	P1_2.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1158/	P1_1.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1159/	P1_2.jpeg	JPEG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1160/	P1A 150 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1161/	P1A 150.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1162/	P1_1.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.

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/1163/	P1_2.jpg	JPG	CO <sub>2</sub> CERO S.A.S.			
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/1165/	P1A 164. CR2	CR2	CO <sub>2</sub> CERO S.A.S.			
/1166/	P1B 10. CR2	CR2	CO <sub>2</sub> CERO S.A.S.			
/1167/	P1B 14. CR2	CR2	CO <sub>2</sub> CERO S.A.S.			
/1168/	P1_1.jpeg	JPEG	CO <sub>2</sub> CERO S.A.S.			
/1169/	P1_2.jpeg	JPEG	CO <sub>2</sub> CERO S.A.S.			
/1170/	P1A 262 (2). CR2	CR2	CO <sub>2</sub> CERO S.A.S.			
/1171/	P1A 262 (3). CR2	CR2	CO <sub>2</sub> CERO S.A.S.			
/1172/	P1A 262. CR2	CR2	CO <sub>2</sub> CERO S.A.S.			
/1173/	P1_1.jpg	JPG	CO <sub>2</sub> CERO S.A.S.			
/1174/	P2_1.jpeg	JPEG	CO <sub>2</sub> CERO S.A.S.			
/1175/	P2_1.jpg	JPG	CO <sub>2</sub> CERO S.A.S.			
/1176/	P2_1.jpg	JPG	CO <sub>2</sub> CERO S.A.S.			
/1177/	P2_1.jpeg	JPEG	CO <sub>2</sub> CERO S.A.S.			
/1178/	P2_2.jpg	JPG	CO <sub>2</sub> CERO S.A.S.			
/1179/	P2_1.jpeg	JPEG	CO <sub>2</sub> CERO S.A.S.			
/1180/	P2_1.jpg	JPG	CO <sub>2</sub> CERO S.A.S.			
/1181/	P2_1.jpeg	JPEG	CO <sub>2</sub> CERO S.A.S.			
/1182/	P2_2.jpg	JPG	CO <sub>2</sub> CERO S.A.S.			
/1183/	P2_1.jpeg	JPEG	CO <sub>2</sub> CERO S.A.S.			
/1184/	P2_2.jpg	JPG	CO <sub>2</sub> CERO S.A.S.			
/1185/	P2_1.jpg	JPG	CO <sub>2</sub> CERO S.A.S.			
/1186/	P2_2.jpeg	JPEG	CO <sub>2</sub> CERO S.A.S.			

<b>ID</b>	<b>FILE NAME</b>	<b>FORMAT</b>	<b>AUTHOR</b>	<b>ORGANIZATION</b>	<b>DOCUMENT PROVIDER</b>	<b>REFERENCE</b>
/1187/	P2_1.jpeg	JPEG	CO <sub>2</sub> CERO S.A.S.			
/1188/	P2_2.jpeg	JPEG	CO <sub>2</sub> CERO S.A.S.			
/1189/	P2_1.jpg	JPG	CO <sub>2</sub> CERO S.A.S.			
/1190/	P2_2.jpeg	JPEG	CO <sub>2</sub> CERO S.A.S.			
/1191/	P2_1.jpg	JPG	CO <sub>2</sub> CERO S.A.S.			
/1192/	P2_1.jpeg	JPEG	CO <sub>2</sub> CERO S.A.S.			
/1193/	P2_2.jpeg	JPEG	CO <sub>2</sub> CERO S.A.S.			
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/1284/	Anexo_ID_VAL_Especies_Emberá Wounaan_V1.docx	WORD	CO <sub>2</sub> CERO S.A.S.			
/1285/	Notes in morphs P1.jpg	JPG	CO <sub>2</sub> CERO S.A.S.			
/1286/	Plot 1 KLM.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/1287/	Parcela 1 LNTB.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/1288/	Plot 2 KLM.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/1289/	Parcela 2 LNTB.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
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/1301/	Anexo_CalculoAreaEfectiva.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/1302/	Anexo_CalculoAreaEfectiva_Revisado.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
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/1308/	INFORME REDD+ PANAMÁ_Rev_BSG_AFS.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/1309/	Inform_Inventario_Red+Emberaunon.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
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/1312/	Informe_Inventario_REDD+EmberaWounaan_.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/1313/	Action Plan FAR_Embera Wounnan.docx	WORD	CO <sub>2</sub> CERO S.A.S.			
/1314/	Red+ Embara Vaunan - Plantilla Ward (1).Docs	WORD	CO <sub>2</sub> CERO S.A.S.			
/1315/	REDD+ will be Wounaan_MonitoringReport_V7.docx	WORD	CO <sub>2</sub> CERO S.A.S.			
/1316/	ReporteMonitoreo_REDD+ Emberá Wounaan_V1.docx	WORD	CO <sub>2</sub> CERO S.A.S.			
/1317/	ReporteMonitoreo_REDD+ Emberá Wounaan_V2.docx	WORD	CO <sub>2</sub> CERO S.A.S.			
/1318/	ReporteMonitoreo_REDD+ Emberá Wounaan_V3.docx	WORD	CO <sub>2</sub> CERO S.A.S.			
/1319/	ReporteMonitoreo_REDD+ Emberá Wounaan_V4.docx	WORD	CO <sub>2</sub> CERO S.A.S.			
/1320/	ReporteMonitoreo_REDD+ Emberá Wounaan_V5.docx	WORD	CO <sub>2</sub> CERO S.A.S.			
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/1322/	Indicators of the Emberá Monitoring Plan Wounaan_V2.xlsx	EXCEL	CO <sub>2</sub> CERO S.A.S.			
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/1327/	ReporteMonitoreo_REDD+ Emberá Wounaan_V2.docx	WORD	CO <sub>2</sub> CERO S.A.S.			
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/1332/	Annex. Documentary characterization REDD_V3.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/1333/	CaracterizacionDocumental_EmberaWounaan_V2.xlsx	EXCEL	CO <sub>2</sub> CERO S.A.S.			
/1334/	ConsultaPublica_BCR.JPG	JPG	CO <sub>2</sub> CERO S.A.S.			
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/1336/	GI- Po4_Procedimiento_para_la_identificación_de_requisitos_legales[1].pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/1337/	PC-Po6 PoC Information Management Procedure Forestal.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/1338/	PC-Po8 Quality Procedure PdC Forestal.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/1339/	PC-P11 Information Management Procedure REDD.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/1340/	Informes of Hallazgos_12052023.docx	WORD	CO <sub>2</sub> CERO S.A.S.			
/1341/	Asistencia_BTerra_Cierre_10042023.pdf	PDF	CO <sub>2</sub> CERO S.A.S.			
/1342/	B Terra Hallazgos.docx Report	WORD	CO <sub>2</sub> CERO S.A.S.			
/1343/	Evaluation Hallazgos.xlsx	EXCEL	CO <sub>2</sub> CERO S.A.S.			
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/1351/	Total Hallazgos-DESKTOP-8TK57V9.docx Report	WORD	CO <sub>2</sub> CERO S.A.S.			
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/1358/	Informs of Hallazgos_08_11_2023.docx	WORD	CO <sub>2</sub> CERO S.A.S.			
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/1367/	RegistroSocializacion_Naranjal (1).jpg	JPG	CO <sub>2</sub> CERO S.A.S.			
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/1374/	3. RESOULCIÓN SINAI	PDF	CO <sub>2</sub> CERO S.A.S.			
/1375/	4. TURTLE RESOLUTION	PDF	CO <sub>2</sub> CERO S.A.S.			
/1376/	5. Resolucion Boro Beechy	PDF	CO <sub>2</sub> CERO S.A.S.			

ID	FILE NAME	FORMAT	AUTHOR	ORGANIZATION	DOCUMENT PROVIDER	REFERENCE
/1374/	6. MARRAGANTÍ RESOLUTION	PDF	CO <sub>2</sub> CERO S.A.S.			
/1378/	7. Resolucion_LocalBocawina	PDF	CO <sub>2</sub> CERO S.A.S.			
/1379/	ActaAprobacionProyecto_31 01 2022	PDF	CO <sub>2</sub> CERO S.A.S.			
/1380/	ActaExtraordinaria_Cémaco_26 10 2022	PDF	CO <sub>2</sub> CERO S.A.S.			
/1381/	Agreement of understanding B Terra - Region	PDF	CO <sub>2</sub> CERO S.A.S.			
/1382/	AprobacionRegional_Cemaco	PDF	CO <sub>2</sub> CERO S.A.S.			
/1383/	AprobacionRegional_Sambu	PDF	CO <sub>2</sub> CERO S.A.S.			
/1384/	Certificado_ViceministerioAsuntos	PDF	CO <sub>2</sub> CERO S.A.S.			
/1385/	Contrato_B Terra_Emberá	PDF	CO <sub>2</sub> CERO S.A.S.			
/1386/	Exclusivity Region - B Terra	PDF	CO <sub>2</sub> CERO S.A.S.			
/1387/	GacetaNo_28861b_20190916	PDF	CO <sub>2</sub> CERO S.A.S.			
/1388/	Manual-of-organization-and-functions-of-the-general-embera-congress-wounaan-195	PDF	CO <sub>2</sub> CERO S.A.S.			
/1389/	NA CL 10	PDF	CO <sub>2</sub> CERO S.A.S.			
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/1393/	Regional Power - B Earth	PDF	CO <sub>2</sub> CERO S.A.S.			
/1394/	Refrendamiento_Contrato_CongresoGeneral	PDF	CO <sub>2</sub> CERO S.A.S.			
/1395/	Resolution A-004	PDF	CO <sub>2</sub> CERO S.A.S.			
/1396/	Council Resolution Nokora_21 03 2023	PDF	CO <sub>2</sub> CERO S.A.S.			
/1397/	Resolución_Aprobación_Bajo Chiquito	PDF	CO <sub>2</sub> CERO S.A.S.			
/1398/	Resolución_Aprobación_Canaan	PDF	CO <sub>2</sub> CERO S.A.S.			
/1399/	Resolución_Aprobación_Corozal	PDF	CO <sub>2</sub> CERO S.A.S.			
/1400/	Resolución_Aprobación_La Polished	PDF	CO <sub>2</sub> CERO S.A.S.			

<b>ID</b>	<b>FILE NAME</b>	<b>FORMA T</b>	<b>AUTHOR</b>	<b>ORGANIZATI ON</b>	<b>DOCUMENT PROVIDER</b>	<b>REFERENCE</b>
/1401/	Resolución_Aprobación_Marragantí	PDF	CO <sub>2</sub> CERO S.A.S.	CO <sub>2</sub> CERO S.A.S.	CO <sub>2</sub> CERO S.A.S.	CO <sub>2</sub> CERO S.A.S.
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/1403/	Resoluciones_LocalesCemaco	PDF	CO <sub>2</sub> CERO S.A.S.	CO <sub>2</sub> CERO S.A.S.	CO <sub>2</sub> CERO S.A.S.	CO <sub>2</sub> CERO S.A.S.
/1404/	Resoluciones_LocalesSambu	PDF	CO <sub>2</sub> CERO S.A.S.	CO <sub>2</sub> CERO S.A.S.	CO <sub>2</sub> CERO S.A.S.	CO <sub>2</sub> CERO S.A.S.
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/1408/	REDD+ will be Wounaan_MonitoringReport_V9.docx	PDF	CO <sub>2</sub> CERO S.A.S.	CO <sub>2</sub> CERO S.A.S.	CO <sub>2</sub> CERO S.A.S.	CO <sub>2</sub> CERO S.A.S.

- Annex 4. Abbreviations

<b>Abbreviations</b>	<b>Full texts</b>
CO <sub>2e</sub>	Carbon dioxide equivalent
REDD	Reducing Emissions from Degradation and Deforestation
GHG	Greenhouse Gases
tCO <sub>2e</sub>	Tonnes of carbon dioxide equivalent
CAB	Conformity Assessment Body

- Annex 5. Audit Plan

<b>GHG Mitigation Project Initiative Title</b>	Emberá Wounaan REDD+ Project			
<b>Full name and job title of the project manager</b>	Emberá Wounaan Region			
<b>Email</b>	<a href="mailto:info@CO2CERO.co">info@CO2CERO.co</a> <a href="mailto:info@b-terra.com">info@b-terra.com</a>	<b>Cellular</b>	+57 (604) 520 5000	
<b>Address, including the Country.</b>	El Salto, Chucunaque, Corregimiento Lajas Blancas (Panama).			
<b>Details and job title of the contact person</b>	Jose Luis Rivera Mican - Managing Director CO2CERO SAS CEL: +57 601 604 7279 info@CO2CERO.co			
<b>Type of audit</b>	<b>Validation</b>	x	<b>Verification</b>	X
	<b>Fully remote</b>		<b>Partially remote</b>	X
<p>With cordial greetings, I am writing to you to submit the proposal for the audit plan to be carried out on the GHG mitigation project presented by your organization. Also, for the opening and closing meeting of the audit, I would like to thank you for inviting the relevant people from the areas that will be audited.</p> <p>For the daily balance of information of the audit team, I thank you for having an agenda and a physical or remote space to hold the meeting, as well as access to the basic documentation of the GHG mitigation initiative.</p> <p>Regarding the occupational health and safety conditions applicable to your organization, please inform them before making the on-site visit so that the audit team can request the necessary personal protection elements from ICONTEC.</p>				

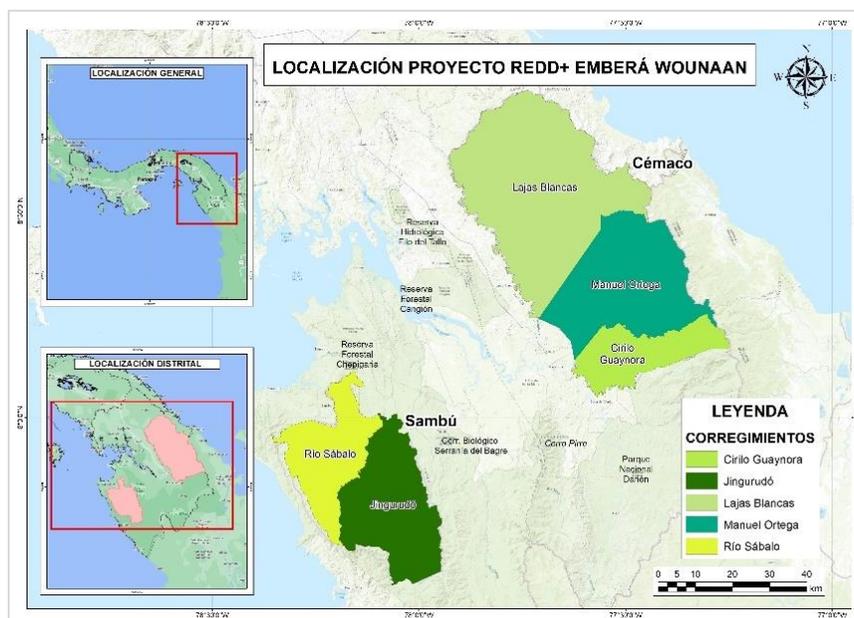
The information that becomes known from the execution of this audit will be treated confidentially by the audit team and Icontec. The language of the audit and its report will be in Spanish.

The conditions of this service are indicated in R-PS-012 REGULATIONS FOR VALIDATION AND VERIFICATION SERVICES.

<p><b>Audit Criteria</b></p>	<p>-ISO 14064-3:2019</p> <p>-Methodological document for the AFOLU sector for the quantification of GHG Emission Reductions from REDD+ BCR0002 Projects. Version 3.1 of September 15, 2022 (hereinafter REDD+ Methodological Document)</p> <p>- Standard for the voluntary carbon market – BCR Standard – from differentiated responsibility, to common responsibility. Version 3.2 of September 23, 2023 (hereinafter BCR Standard)</p> <p>- Manual for the validation and verification of GHG projects. Version 2.2 as of October 19, 2023.</p> <p>-Tool to demonstrate compliance with REDD+ safeguards version 1.1 of January 26, 2023.</p> <p>-Biocarbon: Guidelines, Baseline and additionality. Version 1.2 as of September 27, 2023.</p> <p>-BCR Tool Avoid double counting. Version 1.0 as of March 9, 2023.</p> <p>-Tool No net harm environmental and social safeguards (NNH). Version 1 of March 7, 2023.</p> <p>-Permanence and risk management tool. Version March 7, 2023</p> <p>- Tool Sustainable development goals (SDG) Version 1.0 June 16, 2023.</p> <p>-Specific national regulations on carbon markets</p> <ul style="list-style-type: none"> <li>• Decree 926 of 2017 of the Ministry of Finance Public Credit</li> <li>• Resolution 831 of 2020 of the Ministry of Environment and Sustainable Development</li> </ul> <p>The validation and verification of the GHG mitigation project will be carried out by:</p> <p>- Auditing with the support of technological means , partially remote</p>
<p><b>Objectives of the audit</b></p>	<p>For validation:</p>

	<p>Assess the likelihood that the implementation of the planned GHG project will result in the GHG removals declared by the project manager, considering the following:</p> <ul style="list-style-type: none"> <li>• Compliance with applicable validation criteria, including the principles and requirements of relevant GHG standards or programs within the scope of validation.</li> <li>• The establishment, justification and documentation of the GHG mitigation project.</li> <li>• The relevance of the planned GHG project controls.</li> </ul> <p><b>For verification:</b></p> <p>Verify compliance in the implementation of mitigation project activities, including those associated with the methodology selected for the project, considering the following:</p> <ul style="list-style-type: none"> <li>• Compliance with applicable verification criteria, including the principles and requirements of relevant GHG standards or programs within the scope of verification.</li> <li>• Information and documentation of GHG project planning, including procedures and criteria for the project, baseline, quality control and assurance, risk management, and GHG verification documents.</li> <li>• The emissions, removals, emission reductions, and removal increases that are reported in the GHG baseline and project.</li> <li>• Any significant changes in emissions, removals, emission reductions, and increases in GHG removals since the last reporting period, or since project validation.</li> <li>• Compliance with the actual principles and controls of the project and the monitoring, verification and reporting system necessary to comply with its documented procedures and current legislation in accordance with the audit criteria.</li> </ul>
<p><b>Scope of the audit</b></p>	<ul style="list-style-type: none"> <li>• Project boundaries including project scenarios and baseline scenarios.</li> </ul> <p>The REDD project corresponds to the territories of the Emberá – Wounaan indigenous communities, located in the province of Darién in eastern Panama in Central America, its capital is Unión Choco, these territories correspond to the Emberá – Wounaan Region, whose extension is 436,551.48 ha. The Emberá – Wounaan Region is made up of two territories: the Cémaco district and the Sambú district, the first of which is located in the northeast of the province in the Darién mountain range, with an area of 305,852 ha. The second, Sambú, is located in the southwest of the province of Darién, with an area of 130,699 ha.</p>

In its first stage, the project is made up of 41 indigenous communities

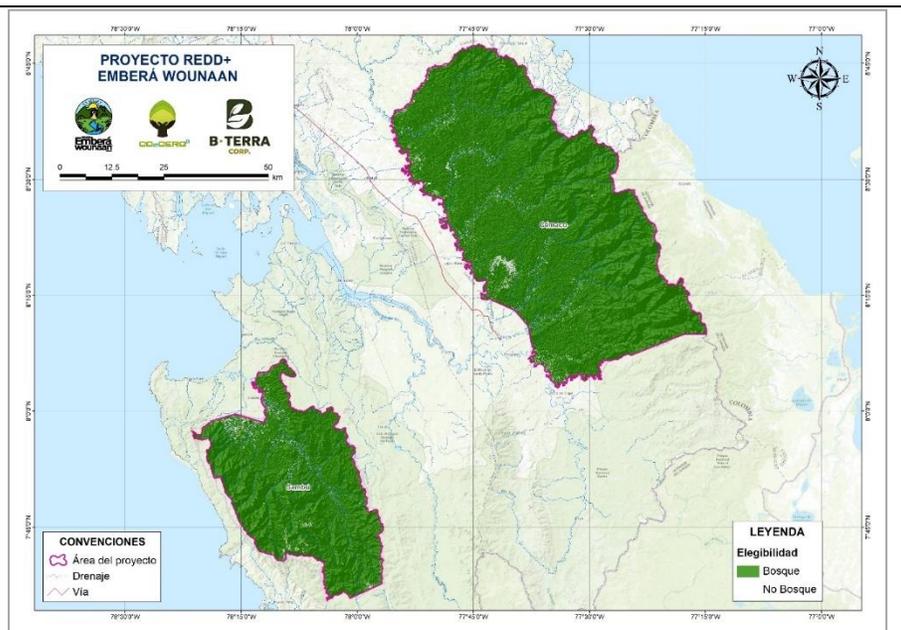


The REDD project has a project area of 436,551.48 ha, of which 424,571.92 ha correspond to the forest category and make up the project area (eligible area).

A total of 424,571.92 hectares of stable forest were identified between the start date (2018) and 10 years before the start date (2008), corresponding to the project's eligible areas. The reference region corresponds to 718,051.95 ha.

According to the identified reference region, it is possible to determine that the figures of land ownership within it correspond to collective ownership for the Kuna Wargandi Region, located in the District of Pinogana in the Province of Darién granted through Law 34 of 2000, which is consistent with the figures of land ownership present in the project area. corresponding to collective ownership granted to the Emberá Wounaan Region through Law 22 of 1983. There are two provinces in the reference region:

Province	Ownership	Area (ha)
Darién	Law No. 22 of December 27, 1922	432.320,48
Panama	Law No. 1 of August 22, 1916	40.588,09
<b>Total general</b>		<b>522.689,88</b>



- Physical infrastructure, activities, technologies and processes of the GHG project

The REDD + Emberá Wounaan Project is in the category of projects in the AFOLU (Agriculture, Forestry and Other Land Uses) sector, within sectoral scope 14 Forest.

The objective of the Emberá Wounaan REDD+ project is to reduce deforestation and degradation of the natural forests owned by the Region, through conservation and restoration strategies, involving all groups of indigenous communities such as women, elders and youth, ensuring gender equality, participation, governance over forests and the application of skills that improve in rural development.

Education and training in different topics related to individual development and community management are a focal point in this project, understanding that deep learning is the best tool to implement successful activities, achieving the permanence and stability of the initiative.

**Sinks and/or reservoirs:** The Emberá Wounaan REDD+ project considers changes in the carbon stocks of aboveground biomass, groundwater biomass, dead wood, leaf litter and soil organic carbon reservoirs

Sink	Included?	Justification/Explanation
Aboveground biomass Tree vegetation	Yes	The change in carbon content in this reservoir is significant, according to the IPCC.
Aboveground biomass	No	It does not apply, since the final use of the land (after the change) does not correspond to

	Non-arboreal vegetation		the establishment of permanent crops.
	Underground biomass	Yes	The change in the carbon content in this reservoir is significant according to the IPCC.
	Dead wood and leaf litter	Yes	In the post-deforestation scenario, the carbon content due to wood and dead leaf litter may increase, given the dynamics of forest conservation.
	Soil Organic Carbon	Yes	Carbon stocks in this reservoir are increasing due to project activities.
	<ul style="list-style-type: none"> <li>Types of GHGs</li> </ul> <p>GHG: CO2</p> <ul style="list-style-type: none"> <li>Defined time periods to execute the project activity</li> </ul> <p>In 30 years, Emberá Wounaan REDD+ will avoid the emission of 55,160,197 tCO2e with an annual average of 1,838,673 tCO2e, estimated from an emission factor of 802.85 tCO2e corresponding to the Mature Mixed Broadleaf Forest covers and 475.35 tCO2e for the Secondary Mixed Forest covers. These emission factors were generated from the methodological reconstruction of Panama's National Reference Level, through the establishment of monitoring plots, which is consistent with the reality of the ecosystem. This project is built with multiple activities, including reducing emissions from unplanned deforestation (AUDD) and reducing emissions from forest degradation.</p> <p>The credit period runs from April 20, 2018 to April 19, 2048, corresponding to a project duration of 30 years.</p> <p>Ex-ante GHG reductions = 55,160,197 tCO2e</p> <p>Average annual GHG Emission Reduction of the project = 1,838,673 tCO2e</p> <p>During the first monitoring period (1st verification) (4 years, 8 months and 11 days), from April 20, 2018 to December 31, 2022, the project avoided the emission of 14,850,611 tCO2e (12,623,019 tCO2e with the 15% discount).</p>		
<b>Level of Assurance</b>	95%	<b>Materiality</b>	-
		<b>Materiality</b>	5%
<b>Sampling Plan / Evidence Collection Plan</b>	Information and documentation of GHG mitigation project planning, including procedures and criteria for the project, baseline, quality control and assurance, risk management, and verification documents, are listed in the following table:		

	<b>Parameters</b>	<b>Sampling (%)</b>	<b>Assurance Level (100%)</b>
	Methodologies and tools used for the calculation of removals	100	100
	Formulas for Calculating Removals	100	100
	Sampling	3	9.3
	<p>8 sampling points (plots) were carried out in the project area to measure the different stages present in the delimited forest area (saplings, saplings and stems), leaf litter and soil organic carbon, consistent with the methodology of the National Forest and Carbon Inventory of Panama of 2015; each plot concerning aboveground biomass covers an area of 2 hectares. with a conglomerate design made up of four (04) sub-plots with dimensions of 20 x 250 m in the shape of a cross 25 m equidistant from the central point (see Figure 10) (32 sub-plots).</p>		
<b>Name of Lead Auditor</b>	Carolina Carreño Cucaita (CC)	<b>Email</b>	acarrenoc@icontec.org
<b>Auditor</b>		<b>Technical Expert</b>	Víctor Nieto
<b>Opening meeting</b>	19/03/2023	<b>Hour</b>	9:00 AM
<b>Closing Meeting</b>	04/04/2023	<b>Hour</b>	2:30 PM
<b>Date on which the audit plan was completed</b>	15/03/2023		

### ON-SITE ACTIVITY PLAN

<b>DATE</b>	<b>HOUR</b>	<b>REQUIREMENT TO BE AUDITED</b>	<b>AUDITOR</b>	<b>NAME &amp; TITLE OF THE AUDITEE</b>
09/03/2023 to 15/03/2023	08:00 - 17:00	Desk Planning & Review	CC	

19/03/2023	9:00	<p><b>Opening Meeting</b></p> <p><i>Presentation of Traditional Authorities</i></p> <p><i>Presentation of the B-terra Team</i></p> <p><i>Presentation of Equipo CO2CERO and ECOLOGIC</i></p> <p><i>Presentation of the Panama Canal de Vida Foundation Team</i></p>	CC	<p><i>Leonides Cunampia (General Chief) and his Table</i></p> <p><i>Julio Chango and his Table of directors (CEMACO)</i></p> <p><i>Jose Anilo Barrigón and his Table of directors (SAMBU)</i></p> <p><i>Albudio Cordoba (NOKORA)</i></p> <p><i>Basilio Dumasa Coord Proyecto REDD+</i></p> <p><i>Pablo Guainora General Administrator</i></p> <p><i>Brian Guerrero Coordinator CO2CERO and his team</i></p> <p><i>Omar Fricentese and his team (B-TERRA)</i></p> <p><i>Ivan Mantilla (Foundation)</i></p>
19/03/2023 to 29/03/2023	07:00 – 17:00	<p><b>Site Visit</b></p> <p><i>Conducting Interviews</i></p> <p><i>Parcel Sampling</i></p>	CC	<p><i>CO2CERO Technical Team</i></p> <p><i>Ecologic Technical Team</i></p> <p><i>B TERRA Technical Team</i></p> <p><i>Project Owners</i></p> <p><i>Participants</i></p>
04/04/2023	14:30	<p><b>Closing meeting and socialization of findings</b></p>	CC	<p><i>CO2CERO Technical Team</i></p> <p><i>Ecologic Technical Team</i></p> <p><i>B TERRA Technical Team</i></p> <p><i>Project Owners</i></p> <p><i>Participants</i></p>
<b>Remarks:</b>				
<ul style="list-style-type: none"> <li>- <i>During the interviews, the audit team will review the documentation referenced in the project description and/or in the monitoring report.</i></li> <li>- <i>This business plan is flexible and can be modified in agreement with the project owner.</i></li> <li>- <i>All project owner personnel related to the GHG mitigation initiative must be available if requested by the audit team for the purpose of assessing any requirements</i></li> <li>- <i>During any phase of this evaluation process (document review, prior to the site visit, site visit, drafting of the audit report or technical review) findings may be declared, which must be resolved before the relevant documentation (project description, monitoring report, spreadsheets, audit reports, among others) is sent to the GHG program.</i></li> <li>- <i>The schedule of Validation/Verification activities is described in document F-GV-086 NOTIFICATION OF SERVICES VALIDATION AND VERIFICATION</i></li> </ul>				

<b>Number</b>	<b>Date</b>	<b>Day</b>	<b>Activity</b>	<b>Place</b>	<b>Overnight stay</b>
1	18-Mar-23	Late	Transports BOG - PTY	Panama City	Panama City
2	19-Mar-23	9:00 - 10:00 am	Opening meeting	Salón del hotel Courtyard By Marriot Multiplaza	Metetí, Darién
		10:00 am - 12:00 m	Meeting with authorities		
		12:00 - 2:00 pm	Lunch		
		2:00 - 4:00 pm	Meeting of the legal and prospective analysis team		
		6:00 - 10:30 pm	Transp. PTY - Weather	Hotel Aruba - Meteti	
3	20-Mar-23	5:00 - 5:30 am	Transp. Metetí - Pto Quimba	Pto. Quimba (Sambu)	Pto Indio. (Sambu)
		7:00 - 10:00	Transp. Quimba - Pto Indio	Pto Indio. (Sambu)	
		1:30 - 5:00 pm	REDD+ Activities Teachers		
4	21-Mar-23	7:00 - 9:30 am	Transp. Puerto Indio - Boca Limon	Boca de Limón (Sambu)	Puerto Indio (Sambú)
		9:30 - 3:30 pm	Sub-parcel 1 Verification		
		3:30 - 6:00 pm	Transp. Plot 1 - Puerto Indio		
5	22-Mar-23	8:00 - 12:00 m	Framework Meeting (All Communities)	Puerto Indio (Sambú)	Puerto Indio (Sambú)
		12:00 - 2:00 pm	Lunch		
		2:00 - 5:00 pm	Framework Meeting (All Communities)		
6	23-Mar-23	3:30am - 10:00am	Transp. Pto Indio - Yaviza	Pto Quimba, Metetí	Choco Union
		10:00 - 12:00 m	Transp. Yaviza - Union Chocó		
		12:00 - 1:30 pm	Transp. A. Choco - Capetí		
		1:30 - 4:00 pm	Capeti Community Meeting - Leaders		
		4:00 - 4:30 pm	Transp. Capetí - A. Choco		
7	24-Mar-23	7:30 - 9:30	Transport Bridge - Plot 4	Yape River	

<b>Number</b>	<b>Date</b>	<b>Day</b>	<b>Activity</b>	<b>Place</b>	<b>Overnight stay</b>
		9:30 - 4:00 pm	Parcel 4 Verification		Puente Community
		4:00 - 5:30 pm	Transp. Plot - Bridge		
8	25-Mar-23	8:00 - 9:00 am	Visit Bajo Chiquito Reforestation	The Leap	The Leap
		9:00 - 12:00 m	Meeting with President Madereros		
		1:30 - 4:00 pm	Communities Involved in Plans - Perspectives		
		4:00 - 6:00 pm	Transfer Bajo Chiquito - Meteti		
9	26-Mar-23	6:00 - 8:00 am	Transp. Unión Chocó - El Salto	New Lookout	Metetí, Darién
		8:00 - 10:30 am	Transfer to Plot 5		
		10:30 - 4:30 pm	Verification Plot 5	Bajo Chiquito	
		4:30 - 7:00 pm	Transfer to El Salto community		
10	27-Mar-23	7:00 - 10:00 am	Silt Meteti - Nazaret	Chico River	Panama City
		10:00 - 12:30 pm	Visit small reforestation communities in Rio Chico		
		12:30 - 2:00 pm	Lunch		
		2:00 - 4:00 pm	Visit Rio Chico Communities	Santafé	
		4:00 - 5:00 pm	Community transfer - Yaviza		
		5:00 - 7:30 p m	Transfer Yaviza - Santafé		
		8:00 - 12:00 pm	Hosted by PTI		
11	28-Mar-23	9:00 - 12:00 m	Meeting with MiAmbiente and the Regional Governor	Panama City	Panama City

<i>Number</i>	<i>Date</i>	<i>Day</i>	<i>Activity</i>	<i>Place</i>	<i>Overnight stay</i>
		2:00 - 4:00 pm	Feedback meeting		
12	29-Mar-23	Transport	Transports PTY - BOG	Bogota - Colombia	NA

REUNIÓN DE APERTURA Y CIERRE PROYECTOS DE MITIGACIÓN GEI



ASISTENTES

NOMBRE	CARGO	REUNION					
		APERTURA			CIERRE		
		DD	MM	AAAA	DD	MM	AAAA
		FIRMA			FIRMA		
1. Leonidas Cunampia	Coordinador General						
2. Omar Arcentese	Director						
3. Carlos Euan M.	Dr. Operativo						
4. Basilio Dumasa	Coordinador de Proyecto REDD+						
5. Abundio Baidoba	Presidente Consejo de Comarcas						
6. Pablo Guainova	Administrador General						
7. Yerson Casano	Planificador						
8. Luisa Soto	Directora Estrategia						
9. Wilson Acosta (Notario)	Director Técnico						
10. Nancy Arzuera	Directora Administrativa						

REUNIÓN DE APERTURA Y CIERRE PROYECTOS DE MITIGACIÓN GEI



icontec

ASISTENTES

NOMBRE	CARGO	REUNION					
		APERTURA			CIERRE		
		DD 19	MM 01	AAAA 2013	DD 16	MM 01	AAAA 2013
		FIRMA			FIRMA		
1. Gomara Membrado	G. R. I. vice presidente	Gomara Membrado			Gomara Membrado		
2. Enoc Barrigón	Congreso Regional Secretario	Enoc Barrigón			Enoc Barrigón		
3. Florentino Bacoriso	Congreso General Secretario	Florentino Bacoriso			Florentino Bacoriso		
4. Neyla Rosales	Tesorera C.G.C.E.	Neyla Rosales			Neyla Rosales		
5. Vianmaría Quijano	Presidente C.A.S.	Vianmaría Quijano			Vianmaría Quijano		
6. Milan Aji	Presidente C.R.C.	Milan Aji			Milan Aji		
7. Cirilo Peña	Pres. Junta C.G.	Cirilo Peña			Cirilo Peña		
8. Eulio Guerrero	Casique General supl.	Eulio Guerrero			Eulio Guerrero		
9. Julio Chango	Casique Regional Coma	Julio Chango			Julio Chango		
10. José Amilo Buzón	Casique Regional	José Amilo Buzón			José Amilo Buzón		

- Annex 6. Interviews

**LISTADO DE ASISTENCIA**



Nombre del proyecto: Proyecto Peldit Emboré Wauncan      Auditor: Caroline Conzatti  
 Lugar: Ciudad de Porcari.      Fecha: 19/03/2023      Duración (hrs): 6 horas

Nº	Nombre	Cédula	Cargo	Empresa	Firma
1	Clara Urtheimer	E-8-113239	Inversionista	B-Terra	<i>[Signature]</i>
2	Alba de Kadoch	E-8-113240	Investor	B-Terra	<i>[Signature]</i>
3	Once Pausón	S-711-2934	INTEC	Compañía del Congreso General	<i>[Signature]</i>
4	Raquel U Carbó	S-204-1369	Investor	B-Terra	<i>[Signature]</i>
5	Florencia Bacariso	S-16-207	Secretario Congreso General	B-Terra	<i>[Signature]</i>
6	Milva Hozales	S-705-1321	Presidente Congreso Regional E-W	Congreso G	<i>[Signature]</i>
7	Yvonne Cruz	S-702-660	Presidente Congreso Regional E-W	C.R.S.	<i>[Signature]</i>
8	Yvonne Cruz	S-702-660	Presidente Congreso Regional E-W	C.R.S.	<i>[Signature]</i>
9	Grilo Pérez	S-702-220	Presidente del E-W	C.R.S.	<i>[Signature]</i>
10	Julia Gonzalez	S-905128	Asesor General	Congreso General	<i>[Signature]</i>
11	Alba Ortega	S-14-2245	Asesor Regional de Comarcas	C.R.S.	<i>[Signature]</i>
12	Alba Ortega	S-16-509	Asesor Regional	C.R.S.	<i>[Signature]</i>
13	Leonidas Comompa	S-704-236	Asesor General	CEW	<i>[Signature]</i>
14	Rosario Dávila	S-701-111	Comisionada	NOVA	<i>[Signature]</i>
15	Yvonne Cruz	3-911-674	Asesor General	NOVA	<i>[Signature]</i>
16	Yvonne Cruz	S-703-424	Asesor General	NOVA	<i>[Signature]</i>
17	Yvonne Cruz	S-19-961	Asesor General	NOVA	<i>[Signature]</i>
18	Yvonne Cruz	S-705-261	Asesor General	NOVA	<i>[Signature]</i>
19	Harley J. Mitchell M.	B-408-1003	Asesor General	B-Terra	<i>[Signature]</i>
20	Luisa Soto	B-8-107566	Asesor General	B-Terra	<i>[Signature]</i>
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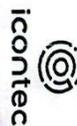


LISTADO DE ASISTENCIA

Nombre del programa: Proyecto Redd + Emberá Ubocon Facilitador: Caroline Comens  
Lugar: Pto Indio, Guantá Fecha: 22/03/2023 Duración (hrs):

Nº	Nombre	Cédula	Cargo	Región	Comunidad	Firma
1	Ernesto Cando D.	5-27-150	Participante	Cenaco	Conceñ	Ernesto Cando
2	Yanet Arango	5-213-297	Participante	Cenaco	Cenaco	Yanet Arango
3	Tinno Becheche	5-203-577	Participante	Cenaco	Cenaco	Tinno Becheche
4	Alexander Echeverri	5-202-256	Participante	Cenaco	Cenaco	Alexander Echeverri
5	Marcelo Barrera	5-203-218	Participante	Cenaco	Cenaco	Marcelo Barrera
6	MORUIN CEYMONA	5-202-279	Participante	Cenaco	Cenaco	MORUIN CEYMONA
7	Leides Rosales	5-201-574	Participante	Cenaco	Cenaco	Leides Rosales
8	MARIALISON DOMÍNGUEZ	11-701-1907	Participante	Cenaco	Cenaco	MARIALISON DOMÍNGUEZ
9	Alfonso Bano	5-208-493	Participante	Cenaco	Cenaco	Alfonso Bano
10	Pamela Lora	5-212-2024	Participante	Cenaco	Cenaco	Pamela Lora
11	MARLEY SORBI	5-201-2386	Participante	Cenaco	Cenaco	MARLEY SORBI
12	REYNIRE SORBI	5-201-561	Participante	Cenaco	Cenaco	REYNIRE SORBI
13	ANISAPARRA CANGUASTA	5-208-204	Participante	Cenaco	Cenaco	ANISAPARRA CANGUASTA
14	DELFINA CANGUASTA	5-203-579	Participante	Cenaco	Cenaco	DELFINA CANGUASTA
15	DELFINA CANGUASTA	5-202-1995	Participante	Cenaco	Cenaco	DELFINA CANGUASTA
16	DELFINA CANGUASTA	11-201-958	Participante	Cenaco	Cenaco	DELFINA CANGUASTA
17	DELFINA CANGUASTA	5-208-1838	Participante	Cenaco	Cenaco	DELFINA CANGUASTA
18	MARINA DOLGAMA	11-201-228	Participante	Cenaco	Cenaco	MARINA DOLGAMA
19	MARILEY DOLGAMA	11-202-966	Participante	Cenaco	Cenaco	MARILEY DOLGAMA
20	SILBERTO GUANTÁ	5-212-1655	Participante	Cenaco	Cenaco	SILBERTO GUANTÁ
21	TINO GUANTÁ	5-207-952	Participante	Cenaco	Cenaco	TINO GUANTÁ

LISTADO DE ASISTENCIA



Nombre del programa: Proyecto Redd + Empezó Wooruan  
 Lugar: Pls. Indre Samba  
 Fecha: 22/03/2023  
 Facilitador: Caroline Lorenzo  
 Duración (hrs.): 3h

N°	Nombre	Cedula	Cargo	Region	Comunidad	Firma
1	Hilda DOWRA	5705-854	DIRECTOR (NORO)	GAMBU	INSURIDO	HILDA DOWRA
2	Alenya Chomanga	5714-474		GAMBU	Do Ha Reuwa	Alenya Chomanga
3	Fidel Sotagora	5-314-076	Bice. Presidente Comunal	GAMBU	Do. Indre	Fidel Sotagora
4	Rafael DeSizra	5-212-244	Vice Presidente	GAMBU	Schunur	Rafael DeSizra
5	Enrique Rohlens	5-272-152	MOBO	GAMBU	Indre de	Enrique Rohlens
6	Nilsa Danubis	5-202-1354	Decidante	GAMBU	Indre de	Nilsa Danubis
7	Manuel Danubis	1-200-245	Teniente	GAMBU	Indre de	Manuel Danubis
8	Rosalia Danubis	5-202-2049	CSL	GAMBU	Indre de	Rosalia Danubis
9	Josepina Danubis	5714-076	Participante	GAMBU	Indre de	Josepina Danubis
10	Mella Kossels	5-705-1321	ICSOCHA (I.G.C.T.W)	GAMBU	Indre de	Mella Kossels
11	Rodriguez Lopez	5-904-1311	ICSOCHA (I.G.C.T.W)	GAMBU	Indre de	Rodriguez Lopez
12	Rubén Chavira	5-14-2249	Asesor Regional	GAMBU	Indre de	Rubén Chavira
13	Jose María Guillot	5-16-509	Asesor Regional	GAMBU	Indre de	Jose María Guillot
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27/03/23

LISTADO DE ASISTENCIA



7 Ende

Nombre del programa: Proyecto Redd + Embebi Wuyucan  
Lugar: Pto Indio Samba

Fecha: 22/03/2023

Facilitador: Andrés Cerna  
Duración (hrs): 3 horas

N°	Nombre	Cédula	Cargo	Region	Comunidad	Firma
1	Yvesca Juntas	4-13-451	Presidenta	Sucumbi	Unión Chasi	Yvesca Juntas
2	Amalinda Sambi	11-700-1511	Religada	Sambú	Pavavando	Amalinda Sambi
3	Trevís Dogriema	11-200-1516	Religada	Sambú	Pavavando	Trevís Dogriema
4	Liliana Dogriema	11-201-939	Religada	Camaico	Marragandi	Liliana D.
5	Tedín Guinaras	5-712-917	Religada	Camaico	El Suelto ch	Tedín Guinaras
6	ELSA Ogl	5-201-528	Presidenta familia Red	Camaico	El Camilla	ELSA Ogl
7	Yaguelyna Requie G.	5-203-1526	Part. Pauté	Camaico	Yala Blanca	Yaguelyna Requie G.
8	Maricela Torres	5-201-765	Part. S. Pauté	Camaico	COYTO	Maricela Torres
9	Yara J. Guaynora	5-26-166	Religada	Camaico	COYTO	Yara J. Guaynora
10	BOHANNID	5-16-283	Religada local	Camaico	COYTO	BOHANNID
11	Legenda Guaynora	5-26-116	Neko corral	Camaico	COYTO	Legenda Guaynora
12	Carolina Guaynora	5-26-116	Religada Siba	Camaico	COYTO	Carolina Guaynora
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LISTADO DE ASISTENCIA



Nombre del programa: Proyecto Red de Estero Uburua      Facilitador: Cosimo Lopez  
 Lugar: Pto Indio Santo      Fecha: 22/03/2023      Duración (hrs): 3h

N°	Nombre	Cédula	Cargo	Región	Comunidad	Firma
1	<u>Quilva Mucubache</u>	<u>5-709-240</u>	<u>NOKO</u>	<u>Cejaña</u>	<u>Maraqanati</u>	<u>Quilva Mucubache</u>
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*J. J. J.*

LISTADO DE ASISTENCIA



Nombre del programa: Proyecto Redd Enebg Usamca      Facilitador: Caroline Castro  
 Lugar: Pt. Indio Sorbio      Fecha: 22/03/2013      Duración (hrs): 4 horas

N°	Nombre	Cédula	Cargo	Región	Comunidad	Firma
1	Rodrigo Cienega	5-109-1181	Agricultor	Jamuna	Day Riva	Rodrigo Cienega
2	Elvis Sauro	5-101-1181	Agricultor	SURU	Raymond	Elvis Sauro
3	Manuel Guayabero	5-105-433	Presidente Comuna Local	Sambalú	Raymond	Manuel Guayabero
4	Manuel Sclator	5-105-134	V. Comuna Local	Sambalú	Day Riva	Manuel Sclator
5	Long Casero	5-102-28	Mayo	Armasa	El Comin	Long Casero
6	Abilo Casero	5-102-28	Armasa	Armasa	El Comin	Abilo Casero
7	Julio Mandujano	5-102-1033	Pres. dente	Armasa	Lea Raymond	Julio Mandujano
8	Wili. Urbisabe	5-102-1191	Armasa	Armasa	Raymond	Wili. Urbisabe
9	ROSA YD DUMESA	5-101111	Armasa	Armasa	Armasa	ROSA YD DUMESA
10	Luisberto Ari	5-106-591	Res. Const. Regional	Armasa	Armasa	Luisberto Ari
11	Yoshida Ari	5-106-698	Armasa	Armasa	Armasa	Yoshida Ari
12	Concepción Velasco	5-108-233	Armasa	Armasa	Armasa	Concepción Velasco
13	Severino Chumbac	5-102-52	Armasa	Armasa	Armasa	Severino Chumbac
14	Samir Pacheco	5-102-418	Armasa	Armasa	Armasa	Samir Pacheco
15	Rosario Pacheco	5-102-418	Armasa	Armasa	Armasa	Rosario Pacheco
16	Hernando Pacheco	5-102-418	Armasa	Armasa	Armasa	Hernando Pacheco
17	Waldo Pacheco	5-102-418	Armasa	Armasa	Armasa	Waldo Pacheco
18	Armando Pacheco	5-102-418	Armasa	Armasa	Armasa	Armando Pacheco
19	Armando Pacheco	5-102-418	Armasa	Armasa	Armasa	Armando Pacheco
20	Armando Pacheco	5-102-418	Armasa	Armasa	Armasa	Armando Pacheco
21	Armando Pacheco	5-102-418	Armasa	Armasa	Armasa	Armando Pacheco

LISTADO DE ASISTENCIA



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Nombre del programa: Proyecto Radd + Emboed Wavuxu      Facilitador: Caroline Cortes  
 Lugar: Pto. Lake Samba      Fecha: 21-03-2023      Duración (hrs): 4h

N°	Nombre	Cedule	Cargo	Region	Comunidad	Firma
1	S. Ho. Mubambvu	5990-2316	PR. ESTANTE	BKSDURU	NEMERO	[Signature]
2	Janet Gidana	5-203-445	Secretaria Local	Sambur	Chivico	[Signature]
3	Leana Gapele	5-211-1912	NOKA	Sambur	Chivico	[Signature]
4	Milba Bonyonate	5-212-1912	Parishang LC	Sambur	Chivico	[Signature]
5	Ylison Mubambvu	5-212-1512	NOKA	Wima	Chivico	[Signature]
6	Dionicio Har	5-212-1512	SUBDIRE-NOKA	CERACO	Chivico	[Signature]
7	Stovani Ayr	5-212-1512	SUBDIRE-NOKA	CERACO	Chivico	[Signature]
8	Ruel Valdequina	5-212-1512	SUBDIRE-NOKA	CERACO	Chivico	[Signature]
9	Edgar Masua	11-300-294	NOKA	CERACO	Chivico	[Signature]
10	Silvia Papilola	11-300-294	NOKA	CERACO	Chivico	[Signature]
11	Fede Urdumai	5-212-315	Presidente L.C.	Sambur	Chivico	[Signature]
12	Ylagoni Robinson	5-203-529	Presidente L.C.	Sambur	Chivico	[Signature]
13	Yonila Cuenca	5-212-1512	Presidente L.C.	Sambur	Chivico	[Signature]
14	Yonila Cuenca	5-202-531	Director DIBENA	Sambur	Chivico	[Signature]
15	Pablo Guiniver	5-212-1512	Presidente L.C.	CERACO	Chivico	[Signature]
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LISTADO DE ASISTENCIA

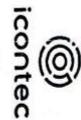


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Nombre del programa: Punto Redi Embasé Usuncan  
 Lugar: El Indio Sombu  
 Fecha: 22-03-2022  
 Facilitador: Caroline Curioso  
 Duración (hrs): 4 horas

N°	Nombre	Cédula	Cargo	Región	Comunidad	Firma
1	Marcelo Cordero	5-202-5526	NBKA	Caucho	Kochungu	[Firma]
2	Yohana Polinda	11-707-75		Caucho	La Florida	[Firma]
3	Walter Pichana	5-208-2328		Caucho	Condado	[Firma]
4	PAIRO D Pichana	5-212-556	Comunidad	Uzuma	Sotaba	[Firma]
5	Carson Pichana	5-20184	Comunidad	Sotaba	Guilina	[Firma]
6	Rafaela Valdepinos	8-039-1578	Comunidad	Sotaba	San Juan	[Firma]
7	Edmundo Valdepinos	5-717-1887	Sociedad	Sotaba	Basalete	[Firma]
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LISTADO DE ASISTENCIA



Nombre del programa: Proyecto Rabbit Enderb Wapucan Facilitador: Carolina Coronado  
 Lugar: Pto India Santos Fecha: 22-03-2023 Duración (hrs): 4h

N°	Nombre	Cédula	Cargo	Región	Comunidad	Firma
1	Nircha Gutierrez	11-701-1168	aprovechable	Camacho	Base Regional 13 de Mayo	[Firma]
2	Mil	11-700-2480	aprovechable	Camacho	San Mateo	[Firma]
3	Justa diva	5-16-1154	asesora	Camacho	Yaguajay	[Firma]
4	Andrés Barrios	5-300-2588	asesorante	Camacho	MARRETH	[Firma]
5	Stephan Saguirza	5-312-531	asesorante	Camacho	Ducuna	[Firma]
6	Frida Castro	5-316-1100	asesora	Camacho	Capari	[Firma]
7	Lirio Pacheco	5-200-1900	Directa	Camacho	Unionchaca	[Firma]
8	Benjamin Daza	5-16-1779	maestro	Camacho	Milla Nueva	[Firma]
9	Anibal Chacapi	5-300-753	asesorante	Camacho	San Cayetano	[Firma]
10	Alfredo B. Muriel	5-813-298	asesorante	Camacho	San Cayetano	[Firma]
11	Esteban Ochoa	5-300-2100	asesorante	Camacho	Soyochino	[Firma]
12	Orlando Daguiraza	8-950-9500	asesorante	Camacho	Barraquillo	[Firma]
13	Alvaro Adossu	11-300-60	asesorante	Camacho	Barraquillo	[Firma]
14	Alvaro Pacheco	11-101-542	asesorante	Camacho	Punta de Gama	[Firma]
15	Alvaro Pacheco	5-300-1900	asesorante	Camacho	San Cayetano	[Firma]
16	Orlando Daguiraza	5-300-2100	asesorante	Camacho	Cilla Cilla	[Firma]
17	Orlando Daguiraza	5-300-1153	asesorante	Camacho	Barraquillo	[Firma]
18	Moisés Pacheco	11-700-894	asesorante	Camacho	Milla Nueva	[Firma]
19	Orlando Daguiraza	5-19-653	asesorante	Camacho	Milla Nueva	[Firma]
20	Orlando Daguiraza	5-311-177	asesorante	Camacho	Churico	[Firma]
21	Orlando Daguiraza	5-300-1312	asesorante	Camacho	Churico	[Firma]

3 Marmas

LISTADO DE ASISTENCIA



Nombre del programa: Proyecto Redd+ Entes, Mazon Facilitador: Carolina Carreras  
 Lugar: Pto Lindo, Sombir Fecha: 22-03-2023 Duración (hrs): 4h

N°	Nombre	Cédula	Ejigo	Region	Comunidad	Firma
1	Valdino Dominguez	5-21-032	H.S. Comunidad	Camacho	Raxanquilita	Valdino
2	Belen Alvarez	5-21-032	delegado	Camacho	Raxanquilita	Belen
3	Yoshely Negrete	5-21-032	Secretaria	Camacho	Raxanquilita	Yoshely
4	Elia Pacheco	5-207-438		Camacho	Raxanquilita	Elia
5	Yuniana Ortega	5-208-1900	Secretaria	Camacho	Raxanquilita	Yuniana
6	Yriso Yalgarra	5-212-121	Secretario	Camacho	Raxanquilita	Yriso
7	Hurho Berozo	11-201-25	delegado	Camacho	Raxanquilita	Hurho
8	Leonida Carreras	5-225-1287	delegada	Camacho	Raxanquilita	Leonida
9	Florencia Baysoso	5-16-027	delegada	Camacho	Raxanquilita	Florencia
10	Milagros	5-208-203	delegada	Camacho	Raxanquilita	Milagros
11	Carlos Tlaca	5-208-203	delegado	Camacho	Raxanquilita	Carlos
12	Emas Hobonilla	5-208-033	delegado	Camacho	Raxanquilita	Emas
13	Esteban Chacovina	5-208-521	delegado	Camacho	Raxanquilita	Esteban
14	Armando Chacovina	11-207-635	Comunidad	Camacho	Raxanquilita	Armando
15	Salvador Guibet	8-333-1839	Comunidad	Camacho	Raxanquilita	Salvador
16	Silvia Mambacha	5-207-1888	Comunidad	Camacho	Raxanquilita	Silvia
17	Enrique Chacovina	5-208-121	delegado	Camacho	Raxanquilita	Enrique
18	Bak Tinabura	5-207-110	delegado	Camacho	Raxanquilita	Bak
19	Rius Diera	5-207-518	delegado	Camacho	Raxanquilita	Rius
20	Miguel Funes	82-10111	delegado	Camacho	Raxanquilita	Miguel
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LISTADO DE ASISTENCIA



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Nombre del programa: Proyecto Solt Embrió Wauwau  
 Lugar: Pls. Indio Solt  
 Fecha: 21-03-2023  
 Duración (hrs): 4 horas

Facilitador: Carolina Cornejo

*C. Morona*

N°	Nombre	Cedula	Cargo	Region	Comunidad	Firma
1	David P. Moray	5-9125914	Consejero Local	Señaca	Tortuga	David P. Moray
2	Isabelle Casanovi	5-291172	Comunal	Tiwa	Tiwa	Isabelle Casanovi
3	Eugenia Chantre	5-291172	Comunal	Señaca	Tortuga	Eugenia Chantre
4	Georgette Huarana	5-701-750	Presi. Local P. Indio	Señaca	Tortuga	Georgette Huarana
5	Arnauco Elise	5-21-319	Asesor	Señaca	Tortuga	Arnauco Elise
6	S. P. Saldaña	5-29-921	Asesor	Señaca	Tortuga	S. P. Saldaña
7	Reginaldo Hecua	5-14-573	"	"	"	Reginaldo Hecua
8	Higinio Saldaña	5-211-543	Asesor	Señaca	Tortuga	Higinio Saldaña
9	Paula Larrea	5-208-234	Asesor	Señaca	Tortuga	Paula Larrea
10	Estefanía Bascoriza	5-24-2330	Asesor	Señaca	Tortuga	Estefanía Bascoriza
11	Roberto Pardo	11-700-177	Asesor	Señaca	Tortuga	Roberto Pardo
12	Roberto Chidland	11-700-877	Asesor	Señaca	Tortuga	Roberto Chidland
13	Sofía Saldaña	5-22-70	Asesor	Señaca	Tortuga	Sofía Saldaña
14	Arnauco Saldaña	5-208-153	Asesor	Señaca	Tortuga	Arnauco Saldaña
15	Alcira Rodríguez	11-74-115	Asesor	Señaca	Tortuga	Alcira Rodríguez
16	Anderson Caceres	5-205-1585	Asesor	Señaca	Tortuga	Anderson Caceres
17	Georgette Ushuwa	5-21-936	Asesor	Señaca	Tortuga	Georgette Ushuwa
18	Orsiviro Dávila	5-21-340	Asesor	Señaca	Tortuga	Orsiviro Dávila
19	Estefanía Casanovi	5-208-338	Asesor	Señaca	Tortuga	Estefanía Casanovi
20	Araceli Pardo	11-701-383	Asesor	Señaca	Tortuga	Araceli Pardo
21	Araceli Pardo	11-701-383	Asesor	Señaca	Tortuga	Araceli Pardo

LISTADO DE ASISTENCIA



Nombre del programa: Proyecto REDD+ Comarca Emberá - Wounaan Facilitador: Ceche Barrera  
 Lugar: Capetí Fecha: 22-03-2023 Duración (hrs): 1 hora

N°	Nombre	Cédula	Cargo	Region	Comunidad	Firma
1	Nilte Membrillo			Capetí	Comarca	Nilte Membrillo
2	Enaeta Chichilawa	5-315-2904		Capetí	Comarca	Enaeta Chichilawa
3	Maldita Chichilawa	5-702-3556		Capetí	Comarca	Maldita Chichilawa
4	Jir Milla Chirraig			Capetí	Comarca	Jir Milla Chirraig
5	Emilia Vasso			La Boia	Comarca	Emilia Vasso
6	RTS HISABE	5-314-1440		Capetí	Comarca	RTS HISABE
7	Marta Casavilla			Capetí	Comarca	Marta Casavilla
8	Fernanda Casavilla	5-709-2116		Capetí	Comarca	Fernanda Casavilla
9	Yigra Tabaco	5-405-1867		Capetí	Comarca	Yigra Tabaco
10	Yigra Chichilawa	5-308-333		Capetí	Comarca	Yigra Chichilawa
11	Maldita Casaban	5-708-351		Capetí	Comarca	Maldita Casaban
12	Marta Guatice	5-313-1083		Capetí	Comarca	Marta Guatice
13	Yasid Nukerante	5-309-1326		Capetí	Comarca	Yasid Nukerante
14	Kremilga Membrillo			Capetí	Comarca	Kremilga Membrillo
15	Yalwa Membrillo	5-308-977		Capetí	Comarca	Yalwa Membrillo
16	Yale Membrillo	5-311-1859		Capetí	Comarca	Yale Membrillo
17	Silvanna Heraguibo			Capetí	Comarca	Silvanna Heraguibo
18	Yara Hopa			Capetí	Comarca	Yara Hopa
19	Maldita Guatice	5-308-113		Capetí	Comarca	Maldita Guatice
20	Maldita Casaban	5-708-351		Capetí	Comarca	Maldita Casaban
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LISTADO DE ASISTENCIA



Nombre del programa: Proyecto Reddt Comercio Empezé Maramba Facilitador: Caroline Carem  
 Lugar: Cajeti Fecha: 23-03-2023 Duración (hrs): 1h

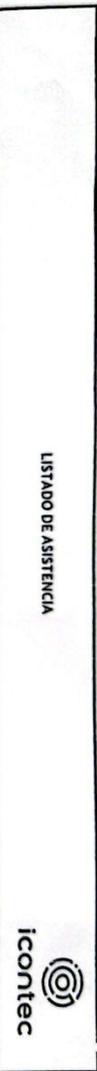
N°	Nombre	Cédula	Cargo	Región	Comunidad	Firma
1	Rosalia Dieriany	5-305-084	Presidenta	Camao	Cajeti	Rosalia Nyl
2	Fidel Castro M.	5-314-706	MORONA	Camao	Cajeti	Fidel Castro
3	Alexander Meraite	11-300-207		Camao	Cajeti	Alexander Meraite
4	Guillermo Riquena	0-371-184	Asesor	Camao	Cajeti	Guillermo Riquena
5	Elisbeth Riquena	5-202-5	Asesor	Camao	Cajeti	Elisbeth Riquena
6	Enara Rosaberto	5-208-633	Vice Residente	Camao	Cajeti	Enara Rosaberto
7	Rosario Puchicoma	5-302-683	Agricultor	Camao	Cajeti	Rosario Puchicoma
8	Alfonso Perea	5-163-61	Agricultor	Camao	Cajeti	Alfonso Perea
9	Yanina Perea	5-206-61	Agricultor	Camao	Cajeti	Yanina Perea
10	Ayala Poma R.	11-302-1523	SOCIEDAD	Camao	Cajeti	Ayala Poma R.
11	Katherine Machayara	5-302-1365	AGRICULTOR	Camao	Cajeti	Katherine Machayara
12	Yago Mestasito	11-302-317	Agricultor	Camao	Cajeti	Yago Mestasito
13	Darwin Mazarin	5-371-208	AGRICULTOR	Camao	Cajeti	Darwin Mazarin
14	MARTIN MASHUWA	5-314-215	AGRICULTOR	Camao	Cajeti	MARTIN MASHUWA
15	GENIO Q. ERTE	0-324-303	Agricultor	Camao	Cajeti	GENIO Q. ERTE
16	LIONEL CABEZON	3-206-782	Agricultor	Camao	Cajeti	LIONEL CABEZON
17	CAROLINA CHIRIPA	5-305-519	Agricultor	Camao	Cajeti	CAROLINA CHIRIPA
18	MARCELO CHIRIPA	5-305-519	Agricultor	Camao	Cajeti	MARCELO CHIRIPA
19	ESTERILDO CHIRIPA	5-305-1731	AGRICULTOR	Camao	Cajeti	ESTERILDO CHIRIPA
20	Norma Chumacero	11-302-1195	Agricultor	Camao	Cajeti	Norma Chumacero
21	GAO CABEZON	5-308-086	Agricultor	Camao	Cajeti	GAO CABEZON

LISTADO DE ASISTENCIA			
Nombre	Comunidad	Cargo	Firma
Juando Dogiaman	Marraganti	Zava	Juando D.
Berildo Daguia	Marraganti	Secretario C.L	Berildo D.
Vicente Goyron	Marraganti	R. C. Local	Vicente Goyron
Heber Sarama	Marraganti	Vicente Babawo SP	Heber Sarama
Emilio Volalespino	Marraganti	Embajador	Emilio Volalespino
Osella Goyron	Marraganti	Embajador	Osella Goyron
Clayde Goyron	Marraganti	Comunitario	Clayde Goyron

Asistencia 25 de Junio 2023,

Audrey Carolina Gamba

ICANFEC

LISTADO DE ASISTENCIA



Nombre del programa: Proyecto Redd + Comercio Embraca Ullmon      Facilitador: Caroline Venema  
 Lugar: Corozal      Fecha: 27-03-2023      Duración (hrs): 4 h

N°	Nombre	Cédula	Cargo	Región	Comunidad	Firma
1	<u>Yobani Rosales</u>	<u>5-14-1970</u>	<u>DELENTE</u>	<u>Imbabura</u>	<u>Corozal</u>	<u>[Firma]</u>
2	<u>William Rosales D.</u>	<u>5-208-539</u>	<u>VEZ DE LAZ</u>	<u>Cayash</u>	<u>Corozal</u>	<u>[Firma]</u>
3	<u>STABIA LIND</u>	<u>5-128-104</u>	<u>Presidente</u>	<u>Yumbura</u>	<u>Corozal</u>	<u>[Firma]</u>
4	<u>Leander Quintana</u>	<u>5-26-16</u>	<u>NO RO</u>	<u>Cayash</u>	<u>Corozal</u>	<u>[Firma]</u>
5	<u>Brigitte Hamil J</u>	<u>5-16-204</u>	<u>P. congres. local</u>	<u>Cayash</u>	<u>Corozal</u>	<u>[Firma]</u>
6	<u>Martha Noguera</u>	<u>11-300-211</u>	<u>Secretaria A. Femenil</u>	<u>Cayash</u>	<u>Corozal</u>	<u>[Firma]</u>
7	<u>Walter Y. Ayllón</u>	<u>11-200-573</u>	<u>Gerente I. G. L. O</u>	<u>Cayash</u>	<u>Corozal</u>	<u>[Firma]</u>
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LISTADO DE ASISTENCIA



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Nombre del programa: Paquete Redd Emboc Usaron  
 Lugar: Ciudad de Reyes  
 Fecha: 28-03-2023  
 Facilitador: Guido Gomez  
 Duración (hrs): 1h  
 Sabiendo / Comunal

N°	Nombre	Cedula	Cargo	Region	Comunidad	Firma
1	San LACCO D.	S-18-2135	Gobernador CEJA	CONCEPCION	MUENHUA	[Firma]
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LISTADO DE ASISTENCIA



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Nombre del programa: Proyecto Redd Comunitario Enderes Urum      Facilitador: Caroline Conner  
 Lugar: Miambenté      Fecha: 28-03-2023      Duración (hrs): 1 h

N°	Nombre	Cédula	Cargo	Region	Comunidad	Firma
1	<u>Yvaira Castro</u>	<u>FE-8-126</u>	<u>Directora de Gestión Comunitaria</u>	<u>Nacional</u>	<u>Comunidad</u>	<u>[Firma]</u>
2	<u>Rubén Alarcón</u>	<u>1-727-2302</u>	<u>Asesorador Ambiental</u>	<u>Nacional</u>	<u>Comunidad</u>	<u>[Firma]</u>
3	<u>Edgar Torres</u>	<u>8-911-6</u>	<u>Técnico Comunitario</u>	<u>Nacional</u>	<u>Comunidad</u>	<u>[Firma]</u>
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LISTADO DE ASISTENCIA



Nombre del programa: Reddt Comercio Embeca Usum Facilitador: Caroline Coronado  
 Lugar: Viceministerio de Asuntos Indígenas Fecha: 28-03-2023 Duración (hrs): 1h

N°	Nombre	Cédula	Cargo	Region	Comunidad	Firma
1	<u>Karlie Coronado</u>	<u>5-13-1720</u>	<u>Tec. Inicial</u>	<u>Viceministerio de Asuntos Indígenas</u>	<u>Asunta</u>	<u>[Signature]</u>
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