BioCarbon Standard

JOINT VALIDATION & VERIFICATION REPORT

REDD+ Emberá Wounaan

BCR-PA-22-14-001

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BioCarbon Standard

Validation & Verification Report

Project Title	*REED+ Emberá Wounaan*
Project ID	*BCR-PA-22-14-001*
Project holder	*Comarca Emberá Wounaan*
Project Type/Project activity	*REDD+ activities*
Grouped project	*It is not a grouped project*
Version number of the Project Document to which this report applies	*Project Document V14* *Monitoring Report V14* *20/01/2025*
Applied methodology	*Quantification of GHG emissions in REDD+ projects BCR0002 version 3.1* *BioCarbon Registry. 2023. BCR STANDARD. From differentiated responsibility to common responsibility. Version 3.2. September 23, 2023*
Project location	*Darién Province in eastern Panama, Capital Unión Chocó. Cémaco and Sambú Districts*
Project starting date	*20/04/2018*
Quantification period of GHG emissions reductions/removals	*(20/04/2018 to 19/04/2048)*

Estimated total and mean annual amount of GHG emission reductions/removals	*The total amount of GHG emissions reductions during the quantification period is 71.184.852tCO2e* *The estimated average annual amount of GHG emission reductions is 2.296.286tCO2e/year*
Monitoring period	*(20/04/2018 to 31/12/2022)*
Total amount of GHG emission reductions/removals	*The total amount of emission reductions achieved by this monitoring period is 11.380.131 tCO2e.* *The estimated average annual amount of GHG emission reductions is 2.276.026 tCO2e/year.*
Contribution to Sustainable Development Goals	*2. Zero hunger.* *4. Quality education.* *5. Gender equality.* *6. Clean water and sanitation.* *13. Climate action.* *15. Life on Land*
Special category, related to co-benefits	*Not applicable.*
Version and date of issue	*Version 1* *09/02/2024* *Version 2* *18/12/2024* *Version 3* *20/01/2025*
Work carried out by	*Angie Carolina Carreño Cucaita* *Lead Auditor* *Victor Nieto*

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	Technical Reviewer
Approved by	*Martha Ivonne Corredor Rodríguez* *Validation and Verification Manager.*

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1   Executive summary

The REDD+ Emberá Wounaan 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 REDD+ Emberá Wounaan 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 56.947.881 tCO2e net with an annual average of 1.837.028 tCO2e net, estimated from an emission factor of 637,18 tCO2e/ha corresponding to the Mature Mixed Broadleaf Forest covers. It also targets 380,16 tCO2e/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 11.380.131 tCO2e within the project area. This 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 9.104.105 tCO2e.

The REDD+ Emberá Wounaan 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 (sapling and stems), leaf litter and soil organic carbon. This is 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. The subplots 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.

PLOT	SUBPLOT	COVERAGE
P4	D	*Mature mixed broadleaf forest*
P1	C	*Secondary mixed broadleaf forest*
P5	D	*Secondary mixed broadleaf forest*

Figure 1. Map of eligible area the REDD+ Emberá Wounaan project.
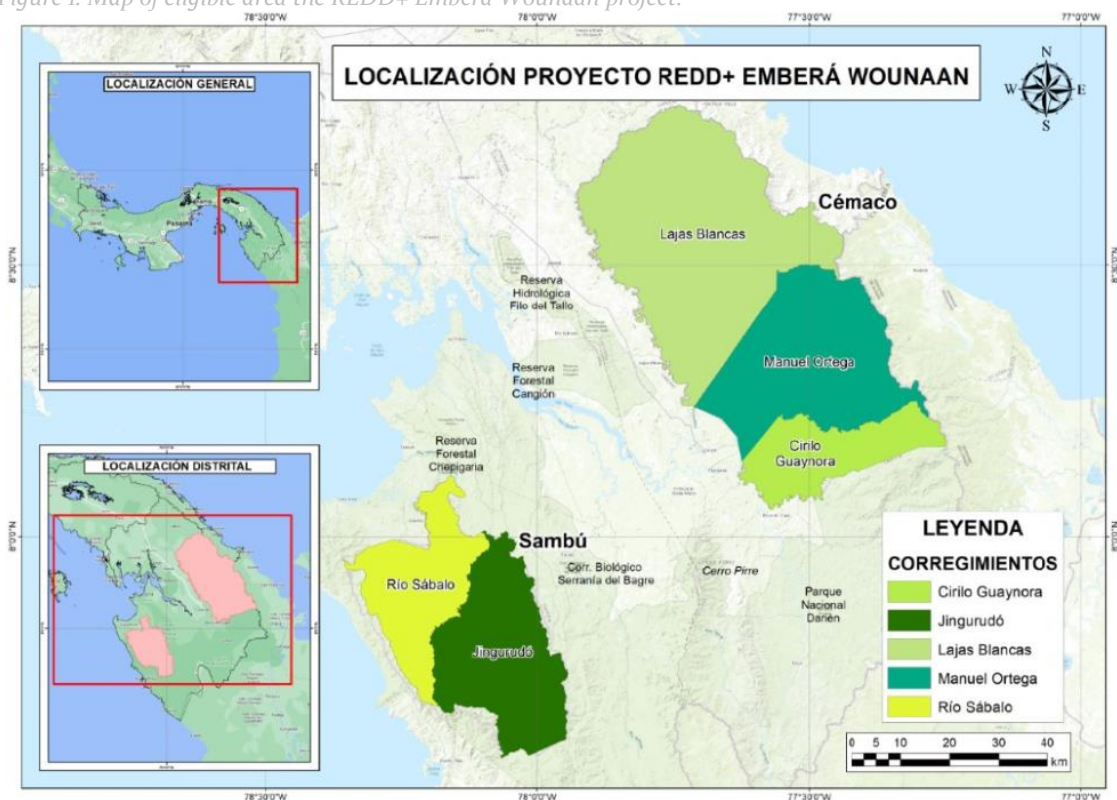
Source: CO2CERO PDD

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 BioCarbon Registry. 2023. BCR STANDARD. From differentiated responsibility to common responsibility. Version 3.2. September 23, 2023, 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.

2   Objective, scope, and criteria

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 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 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:

-Rules 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)

- BioCarbon Registry. 2023. BCR STANDARD. From differentiated responsibility to common responsibility. Version 3.2. 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. This includes 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. It 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 Comarca Emberá Wounaan, B-Terra Corp and CO2CERO 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. It also included 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.

3   Validation and verification planning

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. It seeks 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.

In accordance with the requirements established in ISO 17029:2019 and ISO 14064-3:2019, the procedure performed to complete the validation and verification contemplated:

a. *Pre-engagement activities (To be agreed with the client)*

- *The type of service: Validation and Verification*
- *Objectives, criteria, and scope (described in section 2)*
- *Assurance level and materiality: 95% and 5%, respectively (described in section 3.3).*

b. *Selection of a validation and verification team (described in section 3.2).*

c. *Planning of validation and verification (described in section 3.4).*

- *Strategic analysis and risk assessment*
- *Development of an evidence collection plan/sampling plan*
- *Development of a validation and verification plan*

d. *Socialization of the audit plan and sampling plan with the client.*

e. *Execution of validation and verification activities in accordance with the established audit plan (described in section 4).*

f. *Collection of documentary and on-site evidence in accordance with the established sampling plan (described in section 4).*

g. *Evaluation of GHG declarations (described in sections 5 and 6).*

h. *Issuance of the final validation and verification report and opinion (described in section 8).*

In compliance with PE-PS-013 Specific validation and verification procedure for ICONTEC GHG mitigation projects, the planning of the validation and verification service included:

- *Development of strategic analysis and risk assessment (F-PS-1001). During February 2023, the audit team conducted a detection, control, and inherent risk assessment to evaluate the sources and magnitude of potential errors, omissions, or distortions for GHG project activities. This evaluation considered as the main input the Project Document, the Monitoring Report, Calculation sheets for baseline, project and leakages, and records of the implementation of the monitoring plan.*
- *In accordance with the results of the risk assessment, the audit team considered it necessary to coordinate a visit to the site to corroborate aspects related to the relevance of GHG sources, sinks, and reservoirs. The spatial limits of the project, property and carbon rights, project implementation status, data control and management, among others (see section 3.4). This means that the evidence collection plan included a documentary review of the information declared by the proponent, cross-referencing of secondary information and a site visit (tours and interviews).*
- *The established audit plan (Annex 5) was consistent with the criteria, scope, objectives, and level of assurance mentioned in literal a, and was developed following the sampling plan. The audit plan presented a detailed schedule of on-site audit activities, allowing the evaluation of qualitative and quantitative evidence to be addressed in an organized manner. The on-site assessment was conducted from March 19 to March 29, 2023.*

Validation and verification were 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 made 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. We established an

independent opinion on the validation and verification of the GHG reduction of the GHG mitigation initiative and approved 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 STANDARD 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 STANDARD 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. September 23, 2023*
- *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. Also, 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*

Below is the ICONTEC regulatory framework for carrying out the selection of the GHG project validation and verification team and technical review team, as well as monitoring the qualification of professionals:

- *PE-PS-013 SPECIFIC VALIDATION AND VERIFICATION PROCEDURE FOR GHG MITIGATION PROJECTS, section 5.3. Personnel qualification.*
- *E-PS-114 QUALIFICATION REQUIREMENTS FOR VALIDATION AND VERIFICATION SERVICES FOR GHG MITIGATION PROJECTS*
- *E-PS-0064 MONITORING THE PERFORMANCE OF VALIDATION AND VERIFICATION PROFESSIONALS.*
- *P-CP-0001 PROCEDURE TO QUALIFY AND/OR AUTHORIZE PERSONNEL IN TECHNICAL SERVICES.*
- *P-CP-0002 MAINTENANCE OF QUALIFICATIONS AND/OR COMPETENCE FOR TECHNICAL SERVICES.*
- *F-PS-625 SERVICE BASE TECHNICAL UNIT VALIDATION AND VERIFICATION.*

Table 2. Audit team and technical review team

Full name(s)	Role(s) or responsibility(s)	Type of activity(s) carried out
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*

ICONTEC ensures that the designation of the GHG project validation/verification audit team and the technical review team follows the guidelines of the procedures described above. Therefore, ICONTEC ensures that both teams have 1) professional profile and experience in GHG mitigation projects (Annex 8) and 2) qualification to provide GHG validation and verification services (Annex 1) in the "Afforestation and reforestation" sector scope accredited by the OEC (Annex 7).

The technical qualification described in Annex 1 was taken from the internal document "FCP002CONSOLIDADOVALIDACIÓNYVERIFICACIONPROFESIONALESCALIFICA-DOS20240527.xlsx" updated on May 27, 2024, which corresponds to the consolidated qualification of the professionals that are part of the technical validation and verification unit in the "Afforestation and reforestation" sectoral scope accredited by the OEC.

Below is a brief summary of the professional profile and related experience of the audit team and technical review team (more information in Annex 8). Also, of the professionals Camilo Carvajal (Technical Leader of Validation and Verification) and Martha Ivon Corredor (Validation and Verification Manager), responsible for the review and approval of the final audit documents, respectively.

Profile Carolina Carreño Cucaita

Professional in Forest Engineering with a specialization in Engineering Project Management and training in Environmental Control, with 12 years of professional experience in greenhouse gas (GHG) mitigation and climate change projects. She has worked on validation and verification audits of REDD+ and A/R projects, as well as on the conformity assessment of forestry initiatives, forest inventory management, harvesting plans, and monitoring of deforestation and degradation. She has also provided expertise in the formulation of environmental impact studies and sustainability management, with an emphasis on the implementation of forest traceability systems and monitoring of policies for climate change mitigation, providing support to government and private entities in regulatory compliance and the optimization of environmental and forestry processes.

Profile Victor Nieto

A forestry engineer with more than 33 years of professional experience, he has led important research projects and commercial initiatives in the forestry field. His outstanding career includes the publication of technical and scientific articles, and he is recognized as an influential member of the forestry community in Colombia. His technical mastery and understanding of local forestry dynamics allow him to effectively address the ecological and biodiversity challenges inherent to GHG mitigation projects with a comprehensive approach that adapts to the realities of the environment.

Profile Camilo Carvajal

Environmental Engineer with Specialization in Environmental Legislation and Strategic Management. With more than 20 years of experience in the environmental sector and extensive knowledge in topics related to social responsibility and sustainability of organizations, climate change and GHG mitigation. Currently works as Technical Leader of Validation and Verification at ICONTEC. He has been a university professor in continuing education programs (diplomas and specializations).

Profile Martha Ivonne Corredor

Professional in Environmental and Sanitary Engineering with a specialization in Marketing Management, with extensive experience in environmental consulting, especially in the design and management of climate change and carbon projects. She has led compliance assessments and coordinated environmental licensing processes in sectors such as mining, energy, and hydrocarbons. Expert in the formulation of sustainability strategies, waste management plans, and the integration of Corporate Social Responsibility practices. She has worked with public and private actors to develop projects that promote competitiveness and sustainability in productive sectors.

In compliance with the provisions of the BCR Validation and Verification Manual v2.3, ICONTEC establishes a policy framed in the guarantee of impartiality, confidentiality,

independence and management of the conflict of interest. This is required to act and make decisions objectively, autonomous, suitable and reliable. During all activities associated with the provision of the service and commercial management.

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To ensure that there is no conflict of interest in conformity assessment activities, ICONTEC does not assign professionals who declare a conflict of interest, familiarity, affinity or consulting activities related to the services or project participants. If an ICONTEC professional has been part of said activities, this professional will not be able to provide services to said organization for at least two years following the cessation of the activity. Specifically, during the audit team selection stage, qualified professionals sign the declaration of impartiality using the form "F-GV-119 Declaration of Impartiality CDM-14065", which constitutes a declaration of the non-existence of conflicts of interest.

The terms of confidentiality are referred to in the contract signed between the parties (client and ICONTEC) in the thirteenth clause and, additionally, within the contract of each professional is provided the code of ethics "PO-GE-001 Code of Ethics V2.0".

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 (members of the Board of Directors and other collegiate bodies). Contractors and subcontractors are 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 considers the participation of external and independent people, and on their behalf or on behalf of an entity associated with the interest groups related to the services provided by the institution.

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 Insurance 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 accordance with the guidelines of the BCR Standard v3.2 and ISO 14064-3:2019, the information declared by the client presented the level of assurance agreed upon at the beginning of the validation and verification activities, that is, it was not less than 95%. The validation and verification team evaluated the materiality of the information through the audit plan and considered that the relative importance was not greater than 5%.

In this regard, ICONTEC executed a validation and verification audit plan (section 3.1) by developing: 1) strategic analysis and risk assessment and 2) evidence collection plan/sampling plan, which made it possible to minimize the risk (control, inherent and detection) that the validation and verification team did not detect a material discrepancy that could affect the GHG declaration.

Table 5 identifies and evaluates the level of risk associated with potential errors, omissions, or misrepresentations that could occur during validation and verification activities, and Table 6 establishes the control mechanisms (evidence collection plan) to minimize the potential risks identified.

The validation and verification team defined the following criteria for evaluating the level of assurance (95%) and materiality (5%) of the REDD+ Emberá Wounaan project:

- *Project owners and development team. The ownership information effectively delivered corresponds to the communities of the Comarca Emberá Wounaan. Additionally, the legal makeup of the CO2CERO and B-Terra team was evident. There are no material discrepancies in this information.*
- *Project limits. The cartographic information related to the project limits conforms to the BCR criteria for its delimitation. This information was cross-referenced with official cartography and information recorded during the site visit. The cartographic adjustments requested by the audit team are not configured as material errors.*
- *Baseline and Additionality. Identification of the most plausible baseline scenarios and demonstration of additionality meets BCR methodological criteria. During the site visit, the social, political and environmental context of the territory was confirmed. The material discrepancy from baseline was no more than 5%.*
- *Property and rights over carbon. The information related to the ownership or ownership of the land in the project areas. This is consistent with what was described in the laws and/or agreements for the allocation of the collective territory to the indigenous communities of the Comarca Emberá Wounaan. The alliance agreements between the parties and the governance structures of Comarca Emberá Wounaan. There were no material discrepancies.*
- *Carbon calculator. The information sources associated with the activity data, emission factors, carbon pools and emission sources included were relevant for the*

development of the baseline scenario and project scenario. The adjustments made in the quantification of the emissions reduction are not derived from errors greater than 5%.

- *Uncertainty evaluation. The evaluation of precision, uncertainty, and error associated with the geographical information sources used, emission factors and other quantification parameters meet the criteria established by BCR. There were no material discrepancies.*
- *Design and monitoring of the Monitoring Plan. The evaluation of the design of the Monitoring Plan and its implementation did not present any material discrepancies.*
- *Compliance with the Sustainable Development Goals (SDG). The evaluation of compliance was carried out by reviewing activities implemented. There were no material errors.*
- *Control and management of data quality. The project has a Monitoring Plan that allows it to periodically manage the quality of the recorded data. There were no material discrepancies.*
- *Consultation with interested parties. Through information recorded in meetings and interviews with the project's stakeholders, the occurrence of spaces for consultation and socialization around the implementation of the project was corroborated. There were no material discrepancies regarding what was declared.*
- *Compliance with national legislation. The legal framework of the project is complete and relevant. No material errors were detected.*
- *Criteria and indicators related to Cobenefits. Information related to project co-benefits was evaluated as provided in BCR and implementation activities.*
- *BCR specific tools and guides. This information was evaluated in accordance with the criteria and guidelines established by BCR.*

All versions of the validation and verification report, before being sent to the customer, are subject to an independent internal technical review to confirm that all validation and verification activities have been completed in accordance with ICONTEC's procedures. Therefore, ICONTEC has issued its conclusion with respect to this verification exercise (section 8).

3.4 *Sampling plan*

The audit plan was developed in accordance with ISO/IEC 17029:2019 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

Decisive reduction	Document	Type of evidence	Source of information	Level of assurance
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%*
Biomass	*Estimation of Reductions*	*Quantitative*	*Spreadsheets*	*100%*

The sampling plan for this case and considering 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 to 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. There 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 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*). As for 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

DISTRICT	NUMBER OF COMMUNITIES	ATTENDING COMMUNITIES	MISSING COMMUNITIES
CÉMACO	29	27	2
SAMBÚ	12	12	0
TOTAL	41 (100%)	39 (95.12%)	2 (4.87%)

Regarding the sampling determined for the natural forest plots included in the project, the materiality of 5% and the assurance of 95% were met. The entire standing tree population of 3 out of the 32 subplots of the project was visited and measured on-site. This amounts to 3 sampling units out of the 8 units established by the project proponent (plots). The above was carried out taking into account the stratification of the forest inventory.

The project established two strata (Secondary Mixed Broadleaf Forest "SMBF" and Mature Mixed Broadleaf Forest "MMBF") from which the sampling plan was created. In accordance with the aerial biomass reported for each of the strata, the sampling units corresponding to each stratum were evaluated, taking into account the population size and the calculation of the Student's t-distribution to estimate the sample size. Thus, it was determined that for each of the strata, the sample consisted of one sampling unit. However, considering that as the sample size increases, the t-distribution increasingly approaches a standard normal distribution, so that in large samples, the standard error of the mean decreases and the differences between Student's t and the normal distribution become small. Therefore, it was decided to visit the only two sampling units of the SMBF stratum (plot 1 and 5). They presented a greater sampling error than the MMBF stratum which has 6 units. Similarly, sampling unit 4 of the MMBF stratum was visited, selected for being outside the confidence limits of the stratum.(See Table 9).

In addition to what has been mentioned, the practical limitations indicated by the client regarding site access, travel times, the proximity of the sampling unit points, and the size of the rectangular subparcel (5,000 m²) were also considered in the sampling. Accordingly, it was decided to visit one subparcel for each of the 3 selected parcels or sampling units, providing a reasonable and representative sample for the study's objectives, taking into account the risks of potential errors and omissions.

The statistical rigor applied in this sampling is based on several key principles of statistics, such as the proper use of the Student's t-distribution to estimate the sample size, stratification to improve sampling precision, decision-making based on sampling error and

the representativeness of the selected units, and consideration of practical limitations to ensure that the sampling is feasible and effective. All of this ensures that the sampling design was valid, efficient, and suitable for the project's objectives.

During the validation and verification work during the site visit, the review and remeasurement of the plots were carried out. Attributes of all mature trees in the 5,000 m² subplot were evaluated and measured, including height, DBH, sanitary and mechanical condition, and species identification. Likewise, a circular plot of 4 m was evaluated within the sub-plot to assess the sapling trees (species, height, DBH, and phytosanitary condition) and to count the seedlings trees. The slope correction, the plot setup, and its location were verified and measured. /69/-/125//524/,/531/ and /861/-/1312/.

ICONTEC, with the above, verified that the method employed for forest measurements is consistent with what is described in the monitoring plan and meets the criteria of the Protocol and the selected Methodology, complying with the data collection techniques according to the monitoring plan and related documentation, as well as the data quality control systems /854/, /599/, /1488/-/1490/.

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.

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	
Control Risks:				
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*

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	
Inherent Risk:				
4.	*Reliance on a technology platform designed for data capture, which can result in omissions and errors in the transfer of raw or raw data to the emissions reduction or removal Excel spreadsheet.*	*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 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.*
Detection Risk:				
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.*

Through the different rounds of findings and the respective clarifications, the proponent made pertinent modifications and clarifications corresponding to the audit team, 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.*

The criteria chosen within the sampling plan allowed us to generate a validation and verification procedure that detected the statements with the highest risk of material discrepancy and minimized the probability of audit errors.

Table 6. Sampling plan criteria

Criteria	Type of evidence	Evidence collection plan	Cross check
Project holders and developer team	*Qualitative*	*Review of the documents that establish the legitimacy of the Community and evidence of legal formation of the CO2CERO team.* *Interviews with the legal representatives of the Community and the CO2CERO team.* *Interviews with residents of the communities that are part of the Project.* *Review of the documents that establish the legitimacy of the Review of the official cartography.*	/721//1458/-/1477/, /626/
Project limits	*Qualitative and quantitative*	*Review of the mapping of the project boundaries in accordance with the BCR criteria for their delimitation.* *Site tours to evaluate the correspondence of the vegetation coverage present in the project area and the spatial context of the reference area and leakage area.*	/180/-/573/, /829/-/836/, /1479/-/1481/, /1454/-/1457/, and /1482/-/1539/.

Criteria	Type of evidence	Evidence collection plan	Cross check
Baseline and Additionality	*Qualitative*	*Review of the identification of the most plausible baseline scenarios and demonstration of additionality under the BCR methodological criteria.* *Field tours and interviews to corroborate the social, political and environmental contexts described in the project documentation.*	*/3/, /575/, /1421/-/1434/, /1482/-1483/ and /1496/-/1514/*
Carbon ownership and rights	*Qualitative*	*Review of the resolutions and agreements for the allocation of the collective territory to the Community that own the project.* *Legal review of the contractual agreements between the parties and review of the benefit distribution system.* *Review of the governance structures of the Community.* *Interviews with representatives of the community to corroborate aspects related to compliance with social and environmental Safeguards and SDGs.*	*/577//1415/,/687/-/750/, /1419/-/1420/, /1335/-/1336/, /1388/, /3/, /7/-/21/, /1385/, /1394/*
Carbon calculator	*Quantitative*	*Review and evaluation of the relevance of the information sources associated with the activity data, emission factors, carbon pools and emission sources included.* *Review of the temporal limits of the project in accordance with the methodological criteria established by BCR.* *Review of other sources of information that relate to annual deforestation rates for the region or other nearby projects.* *Review of satellite images and historical dynamics of deforestation in the region.*	*/1434/, /847/-/1312/, /180/-/573/, /1416/-/1418/, /1409/-/1411/*

Criteria	Type of evidence	Evidence collection plan	Cross check
Uncertainty assessment	*Quantitative*	*Evaluation of precision, uncertainty and error associated with the geographical information sources used, emission factors and other quantification parameters.* *Review of control and quality systems to periodically evaluate the accuracy of activity data and emission factors.*	*/1416/, /1453/, /1488/-/1489/*
Non-permanency and reversal risk assessment	*Qualitative and quantitative*	*Review and evaluation of the development of the BCR non-permanency tool.*	*/1409/-/1411/, /582/, /1414/*
Design and monitoring of the Monitoring Plan	*Qualitative and quantitative*	*Evaluation of the design of the Monitoring Plan and monitoring its implementation through the review of indicators.* *Evaluation of relevance and compliance with the Sustainable Development Goals (SDG).* *On-site tours to the areas where REDD+ activities were implemented and interviews with those responsible for monitoring.*	*/1411//4//137/-/138/,/578/*
Control and management of data quality	*Qualitative*	*Review of the Project Operational Plan.* *Review of the timing, responsible party, result, among others, of the indicators of the project Monitoring Plan.* *Interviews with the development team and those responsible for monitoring activities to demonstrate control processes in the monitoring records.*	*/1411/, /1414/, /852/, /1454/*
Consultation with stakeholders	*Qualitative*	*Interviews with project stakeholders to corroborate the occurrence of socialization of the project's objectives and activities in the territory.* *Review of evidence (meeting minutes, attendance lists, photographs, emails,*	*/1458/-/147/-/7/, /Annex6/, /8/-/21/, /50/-/66/, /1379/-/1380/, /760/,/ 846/*

Criteria	Type of evidence	Evidence collection plan	Cross check
		etc.) of the socialization spaces provided.	
Compliance with national legislation	*Qualitative*	*Legal review of the legal framework applicable to project activities.* *Review of the environmental legal matrix of the project.* *Interviews with project stakeholders to inquire about the occurrence (or potential occurrence) of conflicts or impacts derived from project implementation or non-compliance with REDD+ activities under the local and regional regulatory framework.*	*/1419/-/1420/, /687/-/750/*
Criteria and indicators related to Cobenefits	*Qualitative and quantitative*	*Review and evaluation of compliance of the Cobenefits with the requirements established by BCR.*	*/1385/, /1394/-/1404/, /1379/-/1383/, /838/-/841*
BCR Specific Tools and Guides	*Qualitative and quantitative*	*Evaluation of the application of the tools and guides provided by BCR.*	*/4/, /3/, /823/, /826/, /1409/-1411/, /1416/-/1418/*

The sampling plan or evidence collection plan made it possible to evaluate the conformity of the documentation provided, including the control and assurance of the quality of the information and the risk management associated with the audit.

Through the different rounds of findings, the proponent made the pertinent modifications and clarifications based on the observations issued by the audit team to reach the agreed assurance level.

Considering the evaluation and treatment of non-conformities evidenced throughout the audit exercise, ICONTEC determines that:

- The analysis procedures used in the sampling plan and audit plan remain representative.

- The evidence collected is appropriate and sufficient to generate a conclusion of the validation and verification process.

4 Validation and verification procedures and means

4.1 Preliminary assessment

As described in section 3.1 of this report and in accordance with section 10.2.1 of the Validation and Verification Manual v2.3, the preliminary validation and verification activities contemplated the evaluation of the relevance of the type of service, objectives, criteria and scope of service.

The information reviewed by ICONTEC to determine the purpose and scope of the validation and verification was:

- *Project Document /1409/ and /1410/, so that it was confirmed that the project activity (reduction of GHG emissions) and the selected methodological reference (BCR0002 v3.1) correspond to an activity and methodology applicable under the conditions of the BCR program, respectively.*

a. *Project Document /1409/ and /1410/ and Monitoring Report /1411/, so that the relevance of the Monitoring Plan and its implementation was verified under the requirements of the BCR0002 v3.1 methodology*

- *Project Document /1409/ and /1410/, context of deforestation in the territory /1421/-/1434/ and legal compliance matrix /687/ and /688/, so that it was evident that the determination of the baseline considered the criteria established by the BCR standard and is in line with the current legal regulatory framework.*

ICONTEC carried out an 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 STANDARD ; This is to reach a conclusion about its reliability.

The topics addressed when evaluating the evidence from the validation and verification process analyzed: 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 carried 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 considered 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

The documentary review is the corroboration of information to verify that the project documentation meets the criteria and scope established in section 2 of this report. This corroboration was carried out by reviewing the data and information from the GHG project, cross-checking the information sources used and recalculation procedures.

In accordance with the development of preliminary activities (section 4.1) to establish the purpose and scope of the validation and verification activities. 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.

Annex 3 details the list of all documents reviewed during the audit; however, the elements evaluated during the documentary review are summarized and referenced below:

- *Project Document /1409/-/1410/ and formulation evidence /1379/ to /1397/ and /1367/ to /1385/, where the application of BCR methodology and tools/guides was verified.*
- *Monitoring Report /1411/ and evidence of implementation in the monitoring period /852/, where compliance with the Monitoring Plan established in the validation and implementation status of the project was verified.*
- *Carbon calculator /141/ to /177/, where the sources of information and parameters used in the estimation of the baseline and scenario of the project were reviewed (sources and sinks of GHG, estimation of the deforestation rate, factors emissions, quantification of emissions and GHG reductions, among others) and was crossed with the information.*
- *Primary cartography /56/-/65/ and official cartographic sources /169/-/201/ used in the delimitation of the project area and monitoring the dynamics of land use change.*
- *Compliance with the environmental, social and carbon regulatory framework /33/-/55/ through the legal matrix of the project.*
- *Supporting documents for land tenure and carbon rights /313/-/321/, where the legitimacy of the ownership of the territory in the project areas was verified.*
- *Controls and procedures established to ensure the quality, control and management of project information /11/, /14/, 17/, /19/, /322/ and /323/.*
- *Communication with interested parties /66/-/122/ and spaces for consultation with project proponents /211/-/240/.Documents, magazines, web pages and bibliographies with cross-reference information, with reliable sources, and files*

that provided data regarding the context of deforestation, coverage and agents of degradation and deforestation in the project territory, to validate or not the information presented by the proponent.

In this sense, the documentary review activity, as a means of validation and verification, followed the criteria established in the evidence collection plan (section 3.4). The declared GHG data and information have documentary support developed and systematized by CO2CERO SAS, B Terra Corp and Comarca Emberá Wounaan, that comply with the principles of the BCR Standard:

• Comprehensiveness: The content of the documentation addressed social, environmental, biological, legal and quantification issues in detail, providing a complete description of the context of the project area.

• Accuracy: The content reviewed was based on reliable sources of information and met benchmarking criteria.

• Coherence: The declared information had the respective secondary documentary references and associated documentary annexes. There is documentary consistency in all project documentation.

• Updated: The documentary content is current and complies with the guidelines established in the applicable legal regulations, as well as the guidelines of the ISO standards (section 2).

4.3   Interviews

The development of the interviews was carried out in person during the on-site visit, from 19.03.2024 to 029.03.2024. As evidenced in Table 8, during the on-site audit, a total of 9 meetings/interviews were conducted and approximately 246 people attended:

-Project Holders: During these dates interviews were conducted with the project owners (men and women from the communities belonging to the Cemaco and Sambu region hat is to say 41 communities of Comarca Emberá Wounaan), representatives of the Table of directors of the general congress, the regional congress and the Nokora councils, general and regional chiefs of Comarca /1388/, /1483/.

Furthermore, in-person interviews were held with the technical staff of Ecologic, the company that conducted the forest inventory, four technical professionals from B-Terra, company participant involved in the project, along with two technical professionals from CO2CERO SAS, participants too. (See Table 7).

Table 7. On-site stakeholder interviews

Cémaco District	Sambu District

BioCarbon Standard

Cirilo Guaynora Township		N° Interv	Manuel Ortega Township		N° Interv	Lajas Blancas Township		N° Interv	Rio Sábalo Township		N° Interv
1	Capetí	47	5	Barranquillita	4	16	Canán	5	1	Puerto Indio	5
2	El Puente	5	6	La Esperanza	3	17	Sinaí	3	2	Bayamón	5
3	Unión Choco	4	7	La Pulida	0	18	Maach Pobor	2	3	La Chunga	4
4	Vista Alegre	4	8	Punta Grande	4	19	Alto Playón	2	4	Boca Trampa	5
TOTAL		**60**	9	Nuevo Belén	5	20	Peña Bijagual	4	5	Villa Kerecia	4
			10	El Común	3	21	El Salto	6	6	Dai-Puru	3
			11	Naranjal	0	22	Baja purú	4	**Jingurudo Township**		
			12	Corozal	12	23	Lajas Blancas	3	7	Pavarandó	4
			13	Villa Nueva	4	24	Tortuga	4	8	Boca Wina	4
			14	Boca Tigre	3	25	Dosake Purú	3	9	Jingurudo	4
			15	Nazareth	3	26	Nuevo Vigía	4	10	Churuco	3
			TOTAL		**41**	27	Villa Caleta	2	11	Condoto	4
						28	Marraganti	10	12	Borobichi	3
						29	Bajo Chiquito	5	**TOTAL**		**48**
						TOTAL		**57**			

Interviews	N° Intervied	People interviewed
MiAmbiente	3	Ligia Castro, Ruben y Carlos
Regional Governor	1	Sen Zarco
Vice Minister of Indigenous Affairs	1	Rogelio Cansari
Opening meeting Hotel	25	Annex 6

-Other stakeholders: Interviews were also conducted with three officials and employees of state entities such as the Ministry of Environment of Panama (Directorate of Climate Change and Protected Areas), an official and employee of Indigenous Affairs of Panama and the Regional Governor who was active in March 2023. Evidence of attendance is provided in Annex 6. (See Table 7).In general terms and through the topics addressed in the interviews,

it was evidenced that the owners and interested parties have of the initiative presented an acceptable knowledge in terms of the objective and state of implementation of the project in the territory. This information corroborates the evidence related to the spaces for socialization, consultation and concertation /775/-/819/, /1458/-/1477/, /626/-/686/, /763/, /844/-/848/ and /1366/-/1371/. The occurrence and theme of the supports referenced above was consistent with the information described by the interviewees, who expressed the occurrence of sessions that addressed safeguards, distribution of benefits, implementation activities, co-benefits, agreements, Deforestation and Degradation Factors, workshops, among others.

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. ICONTEC validated and verified that the project managed the relevant procedures for registering the initiative with the Ministry of the Environment, which was evidenced in CAR 5 of Annex 2. Likewise, FAR 3 was established, in which the proponent is requested to report in the following project verification period on the response to the query that was issued to the Ministry of the Environment on May 30, 2023, regarding the registration of the project.

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 8. Relationship of interviews during audit

Date	Activity	Participants	Place	Topics covered
19.03.2023	*In-person Interview Managers and representatives of project owners and participants* *Audit Opening*	*25 participants* *Vice presidents, regional secretaries, treasurers, presidents, regional chiefs, general chief, operative directors, coordinators, administrators, technical team of the project.*	*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* *-Climate change* *- Acronym REDD+* *-Deforestation* *-Degradation* *-Environmental and social safeguards*

Date	Activity	Participants	Place	Topics covered
22.03.2023	*In-person Interview with members of the Cémaco and Sambú Jordana Communities, Morning*	*84 community participants* *Population of the 41 communities in the region in the morning session*	*Puerto Indio (Sambú District)*	*- Importance and conservation of forests* *- Dates of socializations of the project with the different actors (2018 start)* *- Trainings received* *- Other companies with REDD+ projects in the territory* *- REDD+ Strategy Guidelines* *- Contract and/or contractual agreements between the parties* *- Profit sharing* *- Project owners and project areas* *- Records of deforestation monitoring in the verification period* *- Carbon credit market* *- Resource management and accountability* *- Monitoring plots in Natural Forest* *- Consult beforehand* *- Conflicts in the Territory*
22.03.2023	*In-person Interview with members of the Cémaco and Sambú Jordana Communities, Afternoon*	*67 community participants* *Population of the 41 communities in the region in the afternoon session*	*Puerto Indio (Sambú District)*	
23/03/2023	*In-person Interview Cémaco District Capetí Community*	*41 community participants of population of Capetí Cémaco District*	*Guaynora Township, Capetí Community*	
25/03/2023	*In-person Interview Cémaco District, Marragantí Community*	*7 Community Participants of population of Marragantí*	*Lajas Blancas Township, Marragantí Community*	
27.03.2023	*In-person Interview Cémaco District Corozal Community*	*7 Community Participants, population of Corozal Cémaco District*	*Manuel Ortega Township, Corozal Community*	
28.03.2023	*In-person Interview, Governor Comarca Emberá Wounaan*	*Governor Shire* *Sen Zarco*	*Panama City*	*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*

Date	Activity	Participants	Place	Topics covered
28.03.2023	*In-person Interview with the Ministry of the Environment*	*Director of Climate Change and 2 Climate Change Analysts.* *Ligia Castro, Rubén y Carlos*	*Panama City Ministry of Environment Offices*	*knowledge about the implementation of the project in the districts of the Comarca Emberá Wounaan, 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 or incidence that each entity has on the implementation of this type of initiative and the obligations of the owners and developers.*
28.03.2023	*Interview Presencial Deputy Minister of Indigenous Affairs*	*Deputy Minister of Indigenous Affairs* *Rogelio Cansarí*	*Office of Indigenous Affairs, Panama City*	
10.04.2023	*Audit Closing Meeting* *Remote*	*11 participants* *B-Terra Team* *CO2CERO Team* *Represents Comarca Emberá Wounaan*	*Remote: via Teams*	*Closure meeting* *Socialization of findings*

Through the topics addressed, it was evidenced that the direct and indirect actors of the project presented an acceptable knowledge in terms of the objective and state of implementation of the project in the territory. In this sense, the audit team issued opportunity for improvement that the project proponent can enhance the implementation and deepening of community training and socialization by visiting the territory of each and every one of them, taking into account all age ranges and ensuring new didactic and graphic tools for the understanding and learning of the communities about the REDD+ project, the terms validation and verification, as well as the Biocarbon standard under which the documentation is developed. /1458/-/147/-/7/, /Annex6/, /8/-/21/, /50/-/66/, /1379/-/1380/, /760/ and / 846/.

4.4   On-site visit

The on-site visit (19.03.2023 to 29.03.2023) initially contemplated (19.03.2023) 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 Comarca Emberá Wounaan, the general and regional chiefs (Cémaco and Sambú), investors and participants of the project (B Terra Corp and CO2CERO SAS), on the same day a trip was made by land to Metetí. At the opening meeting, participants were asked about their knowledge of the REDD+ project, the dates of the association and agreements between the participants and the proponent, the terminology and general knowledge of the initiative by the representatives of the region, and the territorial and governance structure of the region, among other aspects.

On the 20.03.2023 a vehicle was made to Puerto Quimba, from there the team was moved by motorboat to Puerto Indio, in the District of Sambú, and REDD+ activities were verified with the teachers of the communities. The trees that have been planted and the agroforestry systems that exist were verified, the workshops and socializations that had been carried out with the participants (B-Terra and CO2CERO), the way in which they learned about the project and the way the companies approached them, the distribution of benefits, the way in which they can give their opinion and educate the communities, among others, were verified.

On 21.03.2023, a trip was made in Piragua to Boca Limón (Sambú District), where Parcel 1, subplot C, this involved extensive travel to the plot, remeasuring and taking dasometric variables of individual mature trees, sapling and seedlings, identifying the species, evaluating the methodology used for the assembly and determining the accuracy of the plot location. Was measured and sampled, that same day a trip was made to Puerto Indio, Sambu, where on 22.03.2023 two sessions (morning and afternoon) of community interviews were carried out with members of the communities that make up the Districts of Cémaco and Sambú. Who were transported from their communities to Puerto Indio (Sambú) to be able to carry out socialization (See Table 8).

On March23.03.2023, a trip was made from Puerto Indio to Puerto Quimba by motorboat, then by land vehicle a trip was made to Metetí, Yaviza, Unión Chocó, until reaching the community of Capetí, these trips took more than 7 hours. In the community, a meeting was held with the leaders and the community of Capetí, where The workshops and socializations that had been carried out with the participants (B-Terra and CO2CERO), the way in which they learned about the project and the way the companies approached them, the distribution of benefits, the way in which they can give their opinion and educate the communities, among others, were verified.

On 24.03.2023 a trip was made to The Puente (Samb, Cirilo Guaynora Township) where the measurement and sampling of plot 4, subplot D was carried out. This involved travel to the plot, remeasuring and taking dasometric variables of individual mature trees, sapling and seedlings, identifying the species, evaluating the methodology used for the assembly and determining the accuracy of the plot location.

On 25.03.2023, a visit was made to the community of Marragantí (Sambú, Lajas Blancas Township), 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. The investigation was carried out on the permits they have to carry out forest harvesting, the

company they form and its organization, those interested in buying the wood, the methodology and operation of the exploitation, and the authorization and management of the exploitation within the region.

On 26.03.2023, a trip was made to Salto, where sampling and measurement of plot 5, subplot 26 was carried out. This involved travel to the plot, remeasuring and taking dasometric variables of individual mature trees, sapling and seedlings, identifying the species, evaluating the methodology used for the assembly and determining the accuracy of the plot location.

On 27.03.2023 On March 27, communities in Río Chico were visited and the community of Corozal ((Sambu, Manuel Ortega Township) was visited, here the workshops and socializations that had been carried out with the participants (B-Terra and CO2CERO), the way in which they learned about the project and the way the companies approached them, the distribution of benefits, the way in which they can give their opinion and educate the communities, among others, were verified. This day we traveled to Panama City.

On 28.03.2023 , interviews were held in Panama City with others stakeholders us the Ministry of Environment, Indigenous Affairs and the regional governor. Finally, on March 29, the trip ICONTEC and CO2CERO teams was made from Panama City to the city of Bogotá.

Table 9. Plots visited on site.

PLOT	LOCATION	SUBPLOT	COVERAGE
P4	*Bridge - Cémaco*	D	*Mature mixed broadleaf forest*
P1	*Boca de Limón-Sambú*	C	*Secondary mixed broadleaf forest*
P5	*El Salto - Cémaco*	D	*Secondary mixed broadleaf forest*

In accordance with the above, during the validation and verification work, the review and remeasurement of the plots was carried out. Attributes such as all tree dasometric type of species, phytosanitary and mechanical status, criteria for assembling the plot, slope correction, evaluation of mature trees, sapling trees and seedlings trees, 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 sapling and seedlings, a 4 m circular plot was reviewed and sampled for every sapling (Diameter at breast height, height, and species) and seedlings count (Number of individuals and species). /69/-/125//524/,/531/ and /861/-/1312/.

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 /854/, /599/, /1488/-/1490/.

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.*

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

icontec

Proyecto de Reducción de Emisiones por Deforestación y Degradación REDD+ Emberá Wounaan

2024/Febrero
Sector Cemaco

LEYENDA

▲ Comunidades Indigenas
● 20_03_2023
● 24_03_2023
● 27_03_2023
● 25_03_2023
● 26_03_2023
⋯ Parcelas_V2
● 21_03_2023
☐ Area_elegible Proyecto Redd+ Emberá Wounaan

Sistema de coordenadas: CTM12
Proyección: Transversa de Mercator
Datum: Magna
1:389.761
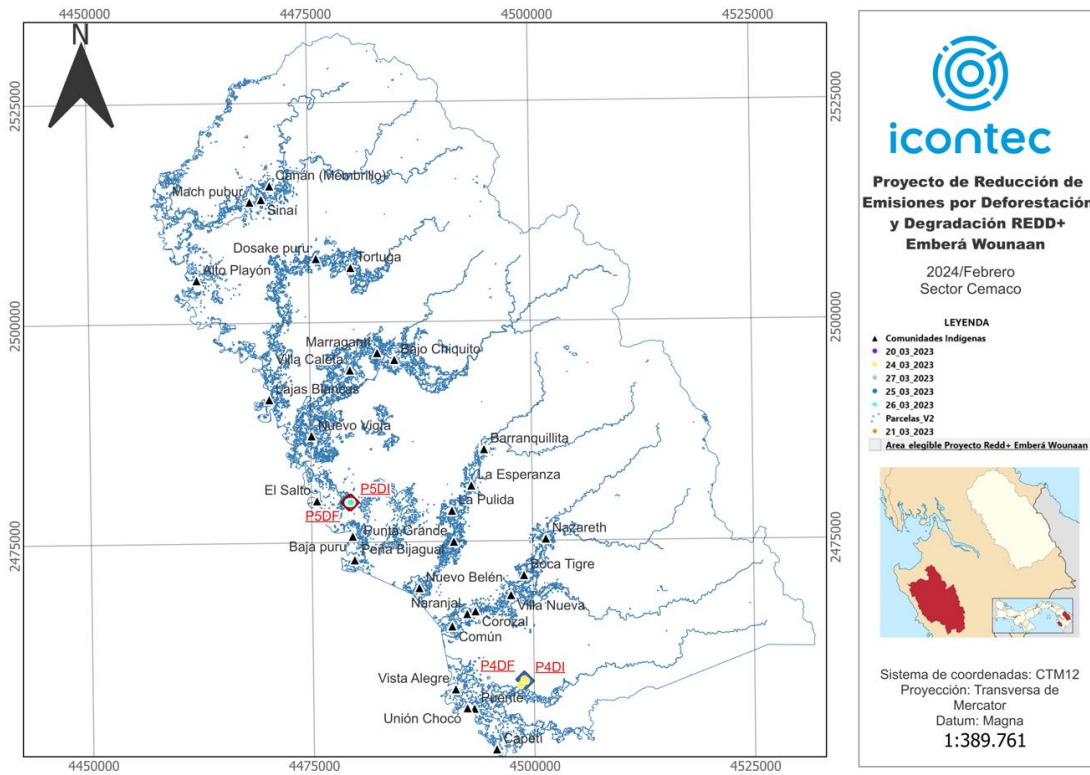
Figure 3. Validated & Verified Points On-site visit Sambú District
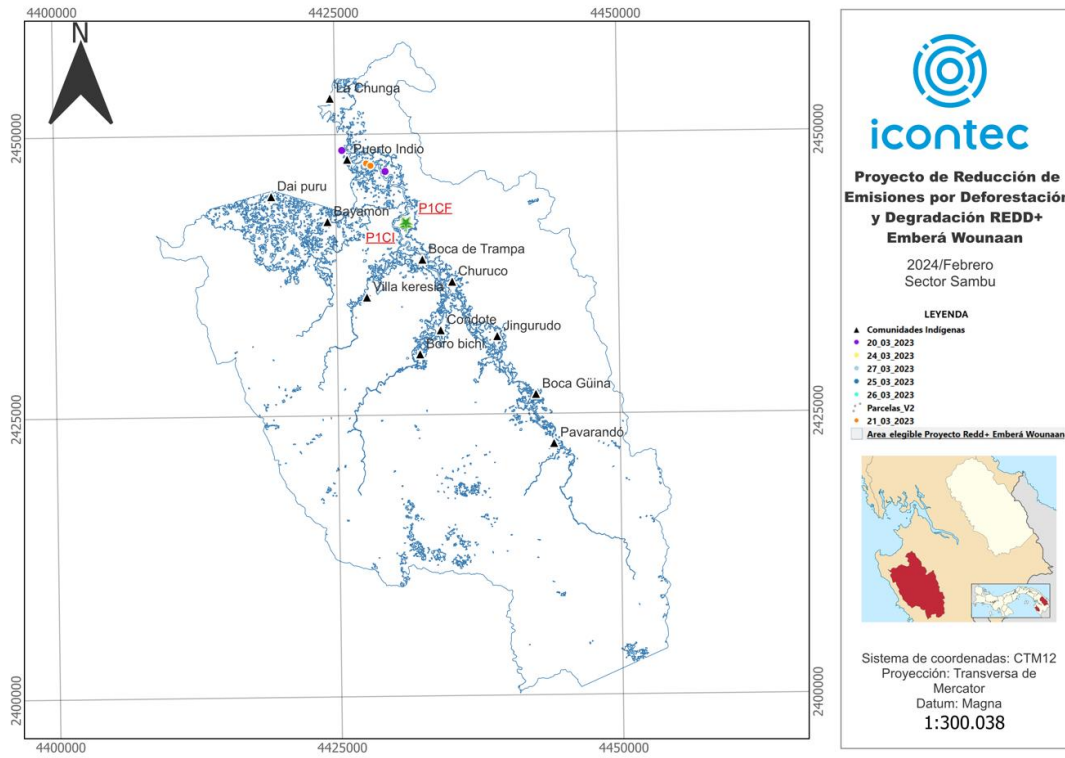
Ilustration 1. Photographic record of the on-site visit.

The river routes along the Chucunaque River and the Chico River made it possible to more efficiently corroborate the information related to the plant coverage and project limits described in the project cartography /180/-/573/, /829/-/836/, /1479/-/1481/, /1454/-/1457/, and /1482/-/1539/ . No additional deforested areas were evident than those reported during the monitoring period, nor were there any other sources of emissions other than those included in the quantification of GHG reductions. The site visit allowed us to satisfactorily verify that the procedures, calculations and methodologies used to obtain the activity data and emission factors are robust and representative /1416/-/1418/. Additionally, on-site activities evidenced the relevance and occurrence of the implementation activities reported for the monitoring period /180/-/573/, /829/-/836/, /1479/-/1481/, /1454/-/1457/, and /1482/-/1539/.

4.5   Clarification, corrective and forward actions request

During the verification audit, ICONTEC detected a total of 33 findings (21 CAR, 10 CLs and 2 FAR), 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, monitoring plan and implementation activities, document management and data registration, quantification of GHG emission reductions, REDD+ safeguards, SDGs, mapping and spaces for socialization and consultation between the parties, start date, baseline, among others.

Annex 2 of this validation and verification report details the types of findings issued by the audit team (CAR, CL or FAR), the non-compliance reference, the date of issuance of the finding, the description of the request, the responses provided by the project owners and the information or documentation attached to deal with the non-conformity, and the conformity evaluation made by the audit team in response to said responses. All requests were satisfactorily attended to by the project owners during the audit process, guaranteeing that the documentation is in line with the criteria and scope of section 2.

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 findings.

The evaluation of compliance with the project's stakeholder consultation processes was addressed through findings CAR 5, CAR 14, CAR 15, CAR 17 and FAR 3 (Annex 3). Through evidence /766/, /1361/, /1364/, /1365/, /589/, /755/, /766/, /1367/, /1370/, /1371/, /1412/, /1413/, /709/, /1403/, /1404/, /1381/, /1383/, /1384/ the audit team corroborated the consultation, consultation ,and socialization procedures.

The evaluation of compliance with the project's legal regulatory framework was addressed through finding CAR 3, CAR4, CAR5, CAR10. FAR3 (Annex 3). Through the evidence /837/, /842/, /843/, /1415/, /1409-1411/, /589/, /755/, /802/, /691-710/, /714-730/, /1364/, and /1365/ the audit team verified that the project complies with the current environmental, legal and social regulatory framework.

The evaluation of compliance with the project's contribution to sustainable development objectives framework was addressed through finding CAR 20 and CL9 (Annex 3). Through the evidence /1409-1411/, /1363/, /137/, /138/, /578/ the audit team verified that the project contributes to the sustainable development goals.

The evaluation of compliance with the design and implementation of the project Monitoring Plan was addressed through CL5, CL9, CL10, FAR1, and FAR2 (Annex 3). Through evidence /1362/, /1400/, /1411/, /1409/, /1363/, /1394/, /7/, /1395/, and /1389/ the audit team verified the relevance of the design of the Sampling Plan and the implementation activities executed during the monitoring period.

During the audit, it was established as an opportunity for improvement that the project proponent can enhance the implementation and deepening of community training and socialization by visiting the territory of each and every one of them, taking into account all age ranges and ensuring new didactic and graphic tools for the understanding and learning of the communities about the REDD+ project, the terms validation and verification, as well as the Biocarbon standard under which the documentation is developed.

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 three (3) 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 made based on CL10, 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.

The second request is framed in the project holder must demonstrate in the next monitoring and verification period the management, follow-up, and monitoring of the strategies to mitigate the effects evaluated as negative for environmental and socioeconomic aspects. Likewise, they must demonstrate the monitoring of the mitigation measures established for the Risks evaluated as medium and high in the application of the Non-permanence Risk Tool and the compliance and development of the activities projected in the document "ActividadesREDD+_Emberá Wounaan_V4" according to the proposed schedule and the implementation of the activities reported therein.

The third is made based in accordance with the provisions of CAR 5, about the notification of the response the document submitted to the Ministry of Environment on May 30, 2023, by the developer, in order to follow up and monitor the response of the Project Registration with the Ministry of Environment when this occurs.

5   Validation findings

5.1   Project description

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.

During the validation phase, ICONTEC reviewed the documentation and information on the project design and cross-referenced information obtained through interviews, visits to project areas, and verification of parameters and calculations used in the quantification of GHG emissions and reductions.

Below is how the audit team evaluated the validation requirements described in section 9.1 of the GHG Project Validation and Verification Manual v2.2 and section 22.1.1 of the BCR Standard v3.2:

   a.   <u>*Mitigation goals and results*</u>*. The information sources associated with the activity data /440//-/507/, /524/-/574/, /1416/-/1418/ and /1453/-/1454/, emission factors /1416/-/1418/, /1453/-/1454/, and /1421//1434/, carbon pools and emission sources included /1409 / /1411/, /1416/-/1418/ and /1453/-/1454/, were corroborated and*

consistent with the Biocarbon criteria established for the development of the baseline scenario and the project scenario.

b. *Proper use of an appropriate methodology. This information was evaluated through the Project Document /1409/ and /1410/, Monitoring Report /1411/, SDG /4/, REDD+ Safeguards, and evaluation of social and environmental aspects /826//823/, /1413/ and /1414/.*

The cartographic information related to the limits of project /180/to/573/ meets the Biocarbon criteria for its delimitation. This information was cross-referenced with official cartography and information recorded during the site visit (section 4.3 and 4.4).

c. *Assessment of uncertainty and the conservative approach. The evaluation of precision, uncertainty and error associated with the geographical information sources used /440//-/507/ and /524/-/574/, emission factors and other quantification parameters /1416/-/1418/, /1453/-/1454/, /857/ -/1300/, meet the criteria established by the BCR.*

The audit team also verified the sources of uncertainty through /1453/-/1454/:

- *Global Terrestrial Observing System (A sourcebook of methods and procedures for monitoring and reporting anthropogenic greenhouse gas emissions and removals associated with deforestation, gains and losses of carbon stocks in forests remaining forests, and forestation) 2016.*
- *GOFC - GOLD. (2016). A sourcebook of methods and procedures for monitoring and reporting anthropogenic greenhouse gas emissions and removals associated with deforestation, gains and losses of carbon stocks in forests remaining forests, and forestation. Warsaw: Global Terrestrial Observing System.*
- *Hansen, M. C., Potapov, P. V., Moore, R., Hancher, M., Turubanova, S. A., Tyukavina, A., . . . Townshend, J. R. (2013). High-Resolution Global Maps of 21st-Century Forest Cover Change. Science, 850-853.*
- *Hansen, M. C., Stehman, S. V., & Potapov, P. V. (2010). Quantification of global gross forest cover loss. Proceedings of the National Academy of Sciences, 8650-8655.*

The project has an Operational Plan that allows it to periodically manage the quality of the recorded data. This information was verified through evidence /1332/ to /1339/.

d. *Baseline. The identification of the most plausible reference scenarios /1409/, /1410/ and /1411/ comply with the BCR methodological criteria. During the site visit and interviews, the social, political and environmental context of the territory was verified.*

e. <u>*Additionality.*</u> *The evaluation of the additionality analysis /1409/, /1410/ and /1411/ complied with the BCR methodological criteria. During the site visit and interviews, the social, political, and environmental context of the territory was verified.*

f. <u>*Ownership and rights over carbon.*</u> *The information related to the ownership or ownership of the land in the project areas was consistent with what was described in the resolutions and/or agreements for the assignment of the collective territory to the Community /751/to/758/, the alliance agreements between the parties /1367/ to /1385/ and the governance structures /43/-/66 of the Community.*

The land ownership information delivered /751/ to /758/ corresponds and is the heritage of the Emberá Region for the collective use of the Emberá and Wounaan indigenous groups, their purpose is agricultural and industrial use, along with the development of other comprehensive activities. In addition, the legal composition of the CO2CERO and B-terra team /1435/-/1452// and the governance structures of the Community /PPD PART 1 Section 2.5.2.4/ /7/ to /11/and /1388/ were verified.

g. <u>*Assessment of environmental and social aspects.*</u> *The audit team validated the application of the guidelines defined in the No Net Environmental Harm and Socio-Environmental Safeguards tool of the BioCarbon Standard version 1.0, assessing the positive and negative effects on the environment and local communities or society in general.*

h. <u>*Criteria and indicators related to co-benefits.*</u> *The information related to the co-benefits of the project was evaluated through the design of activities framed in the conservation of biodiversity /1409/ to /1412/.*

i. <u>*Project contribution to the SDGs.*</u> *The evaluation of compliance was carried out by reviewing Monitoring Plan /1409/ /1410/-/1411/ and the activities implemented /4/, /5/, /6/, /139/ and /1412/ during the monitoring period.*

j. <u>*Stakeholder consultation.*</u> *Through information obtained through interviews with the project actors (section 4.3 and Annex 6), the existence of spaces for consultation and socialization around the implementation of the project /1367/ to /1385/ was confirmed.*

k. <u>*Compliance with applicable legislation.*</u> *It was verified that the development of the project's legal framework is robust and relevant /687/and/688/, complying with the BCR criteria.*

l. <u>*Design of a monitoring plan that includes the quantification and monitoring of emission reductions.*</u> *The evaluation of the design of the Monitoring Plan /1409/ /1410/-/1411/ /852/-/1322/ shows compliance with the requirements of the BCR.*

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 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, 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 verifying 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 reviews 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 10 General requirements identified for the project are presented.

Table 10. Project type and eligibility

Eligibility criteria	Evaluation by validation body
Scope of the BCR Standard	*"GHG projects using a methodology developed or approved by BioCarbon Standard, applicable to GHG removal activities and REDD+ activities (AFOLU Sector)".* *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.* *GHG for REDD+ Projects BCR 0002 version 3.1 of the BioCarbon Standard.*
Project type	*"REDD+ Activities"* *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. Its main activity is the reduction of emissions from deforestation and forest degradation. The project includes only the **Comarca** 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.*
Project activity(es)	*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.*
Project scale (if applicable)	*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.*

Source: Source: CO2CERO, PDD and MR.

5.3   Grouped project (if applicable)

The REDD+ Emberá Wounaan project is not a cluster project.

5.4   Other GHG program

The audit team verified using cartographic analysis (Figure 4 and 5) that the REDD+ Emberá Wounaan project has not been registered in any other GHG program. The cartographic verification of this information was carried out, March 2023, November 2023 and December 2024, through the registration platforms of the different GHG certification programs (BCR, VCS, Cercarbono, COLCX and Gold Standard). Initially, the filter "country=Panamá" was applied in the search engine and, subsequently, the cartography associated with each of the AFOLU projects located in Panamá. /1540/-/1542/. (See Table 12).

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 Standard program, the REDD+ Emberá Wounaan 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 Standard, 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 REDD+ Emberá Wounaan initiative (See Table 11*).*

Table 11. REDD+ projects registered in certification programs.

..N°	Certifying Program	Project ID	Project Name	Localization
1	Biocarbon Standard	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: CO2CERO S.A.S PDD.

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The REDD+ Emberá Wounaan project is pre-registered on the Biocarbon Standard platform, allowing to control aspects of double counting, the permanence of each carbon credit in the long term and the adequate commercialization of these.

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Table 12. AFOLU Projects in GHG Certification Program Platforms

ID	Standard	Name	Proponent	Project Type	AFOLU Activities	Methodology	Status	Country/Area
5180	VCS	Ganaderos Y Bosques Azuero: Reforestation of Riparian Areas and Rotational Grazing on Cattle Farms in the Azuero Peninsula, Panama	PLANET	Agriculture Forestry and Other Land Use	ALM			
5059	VCS	ARC Restaura Azuero	Azuero Reforestación Colectiva (ARC), S.A.	Agriculture Forestry and Other Land Use	ARR	VM0047	Under validation	Panama
4884	VCS	Forest Landscape Restoration in Panama	Multiple Proponents	Agriculture Forestry and Other Land Use	ARR	AR-ACM0003	Under validation	Panama
4632	VCS	Cuango Farm, Afforestation Colon, Panama	Multiple Proponents	Agriculture Forestry and Other Land Use	ARR	ACM0003	Under development	Panama
2578	VCS	PANAMA FORESTS CONSERVATION PROJECT REDUCTION OF GHG EMISSIONS THROUGH DEFORESTATION AND AVOIDED DEGRADATION. -Alliance of Indigenous Peoples and Rural Communities of Panama-	APRONAD Asociación para la Promocion de Nuevas Alternativas de Desarrollo	Agriculture Forestry and Other Land Use	REDD	VM0015	Inactive	Panama
2481	VCS	Generation Forest Group Project	Fundación Bosque De Generaciones	Agriculture Forestry and Other Land Use	ARR	AR-ACM0003	Registered	Panama
1881	VCS	Conservation of Panama Forests - Reduction of GHG Emissions from Deforestation. Grouped Project	Panamanian Pro Carbon Association (Asociacion Panameña Pro	Agriculture Forestry and Other Land Use	REDD	VM0015	Registered	Panama

BioCarbon
Standard

ID	Standard	Name	Proponent	Project Type	AFOLU Activities	Methodology	Status	Country/Area
			Carbono. Approcarbono)					

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 considered 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 project start date corresponds to April 20, 2018, whose background lies in the moment when the communities of the Emberá Wounaan Region, voluntarily and autonomously, managed through internal administration the intention to carry out concrete actions to reduce GHG emissions through the conservation of natural forests. This initiative arose from the communities themselves, demonstrating their commitment to the protection of forest resources and their cultural identity.

The Administrative Resolution No. 07 of the Emberá Wounaan General Congress supports this date and establishes specific measures for forest conservation, highlighting the use of REDD+ projects as a tool for carbon dioxide capture. The resolution also refers to the regulatory framework of the Emberá de Darién Comarca, a region segregated from the Darién Province, which includes the districts of Cémaco and Sambú, with the aim of promoting the integral development and cultural identity of the Emberá and Wounaan peoples.

The Act of Resolution No. 07 formalized by the signature of the President of the General Congress, Edilberto Dorigama, and the General Cacique, Edilfonso Aji, denotes the participation of the Emberá Wounaan General Congress in national tables on REDD+, including their contribution to the construction of the National REDD+ and Indigenous

Peoples Plan, in collaboration with the Ministry of Environment. The above demonstrates the intention to conserve the forests of the Comarca under a conservation and protection scheme related to the voluntary capture of carbon dioxide.

Although the National Government promoted the "One Million Hectares" program (Law 69 of 2017), the Emberá Wounaan Comarca chose not to join it, reaffirming that their conservation efforts are voluntary and independent, without receiving the benefits of Law 69. However, this law served as a guide for the communities in developing their conservation strategies.

Additionally, through Administrative Resolution 15 of 2018 and as a mechanism for protecting territorial boundaries, the Congressional Board resolves to request the relevant authorities to evict settlers who invade regional lands in accordance with the decision of the full Supreme Court of Justice dated April 8, 2018 /618-624/.

According to the criteria of the BCR Standard (section 10.4 and section 10.5), the BCR Methodology 0002 V3.1 (section 9), and the Validation and Verification Manual (section 9) verified that:

- *The evidence associated with the start date corresponds to April 20, 2018, whose background is in the moment when the communities of the Emberá Wounaan Comarca, voluntarily and autonomously, managed through internal administration the intention to carry out concrete actions to reduce GHG emissions through the conservation of natural forests, consolidating and establishing Administrative Resolution No. 07 of the Emberá Wounaan General Congress, which determines specific measures for forest conservation, highlighting the use of REDD+ projects as a tool for carbon dioxide capture. This consolidates as the beginning of activities that translate into reductions in GHG emissions since it was the start date of the forest management strategies and conservation plans for the forest resource of the Emberá Wounaan region, which includes Resolution 7 as the commitment or agreement to reduce deforestation/degradation. /620/.*
- *The start date (April 20, 2018) is within the five (5) years prior to the start of the validation, as the commercial agreement between CO2Cero and ICONTEC was signed on February 2, 2023./1492/1494/.*

According to the BCR Standard (section 10.5), the audit team verified through Project Document /1409/ and /1410/ and spreadsheets that the project includes a quantification period of 30 years, complying with item b) REDD+ Projects described in the BCR Standard.

In accordance with the BCR Standard (section 10.5), the audit team verified through Project Document /1409/ and /1410/ and spreadsheets that the project contemplates a quantification period of 30 years, complying with literal b) REDD+ Projects described in the BCR Standard.

BioCarbon Standard

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)

- BioCarbon Registry. 2023. BCR STANDARD. From differentiated responsibility to common responsibility. Version 3.2. 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 REDD+ Emberá Wounaan project is in the category of Reducing Emissions from Deforestation and Avoided Degradation (REDD) and complies with the conditions of applicability of the REDD+ Methodological Document.

Table 13. Conditions of applicability of the REDD+ Methodological Document

Conditions of applicability	Meets	Description of Compliance
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	*Yes*	*The REDD+ Emberá Wounaan project has assessed natural forest stocks in 2018 and ten years earlier corresponding to 2008, which is presented in the Eligible areas within GHG project boundaries (AFOLU*

Conditions of applicability	Meets	Description of Compliance
Development Mechanism) at the start of the project activities and ten years before the start date of the project.		sector projects) section of the project document. /180/-/573/, /829/-/836/, /1479/-/1481/, /1454/-/1457/, and /1482/-/1539/.
The causes of deforestation identified include expansion of the agricultural frontier, mining, timber extraction, and infrastructure expansion.	Yes	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 were properly developed, through a multi-criteria analysis of the vicinity of double drains in the form of navigable rivers. urban centers, non-forest boundaries, and project boundaries outside the project area. An analysis of the causes and agents of deforestation identified in the project reference area (section 3.3.3 of the PD) was appropriately developed by the holders, identifying causes of deforestation, but not limited to, the expansion of the agricultural frontier.
The identified causes of forest degradation include selective logging, logging, forest fires, forest grazing and expansion of the agricultural frontier - illicit crops.	Yes	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 identifies that the main factors of land use change have been the extraction of industrial timber and cattle breeding.
Reduction in deforestation or degradation is not expected to occur in the absence of the project.	Yes	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. /3/
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	Yes	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.

Conditions of applicability	*Meets*	*Description of Compliance*
The quantification of GHGs other than CO2 should be included in the quantification of emissions caused by forest fires during the monitoring period.	*Yes*	*As described in the REDD+ Methodological Document, when a fire occurs in the project area, GHGs other than CO2 will be quantified. The project's Monitoring Plan includes this information. /1416/-/1418/*
		It was verified that, in the event of forest fires being detected, the associated GHG emissions (other than CO2) will be estimated, and these emissions will be included in the quantification of the emission reduction for the corresponding period.
		However, during this verification period there was no occurrence of disturbances associated with forest fires.

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*

In accordance with the criteria provided in the Biocarbon Standard and BCR0002 methodology (section 8), the audit team successfully validated through mapping and on-site tours (section 4.4) and cartography of the project /440/-/574/, that the REDD+ Emberá Wounaan project is in the Province of Darién (Panama includes 41 communities which defines a total area of 436,551.48 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. (Figure 6).

Through cartography /440/-/574/ it was verified that the project area has an area of 436,551.48 hectares, where 431,472 hectares correspond to eligible areas, that is, areas with stable forest during the period 2008-2018 (10 years). The audit team also evaluated the correspondence of land cover /475/ - /482/and /1422/ in the project areas against the eligibility analysis /432/, /450/-/458/, /508/-/523/, and /755/-/757/and confirmed that the areas with forest cover (dense forest) correspond to the eligible areas of the project. Compliance assessment of the eligibility analysis is addressed in section 5.5.3.1 of this report.

Through the Law 22 of 1983 /758/ /1388/ /13/-/17/ it was verified that the project area falls within the territorial limits titled to the heritage of the Emberá Region for the collective use of the Emberá and Wounaan indigenous groups who are configured as owners of the project together with CO2CERO S.A and B Terra Corp. Additionally, the audit team crossed the

cartography of the eligible project area /440/- /574/ with the location of the forestry exploitations forest harvesting /828/- /836/,and verified that the areas under approval of forest harvesting are consistent with the definition of stable forest.

Through the evidence /540/-/548/, /1455/-/1456/and /1333/ and the Project Document /1409/-/1410/ it was verified that the reference area of the project covers an area of 483,003.63 hectares. The evaluation of compliance with the criteria established in the REDD+ Methodological Document was addressed as follows:

a) The REDD+ Emberá Wounaan project includes within the delineation of the reference region 52,917.21 hectares of the project area, which corresponds to 12%/540/-/548/ and /1455/

b) The agents and determinants of deforestation identified in the reference area can access the project areas /812 / /813/ /1457/-/1477/ and section 3.6.1.1 and 3.6.1.2 of the Project Document /1409/

 c) The project area is of interest to the agents acting in the reference area /1457 /- /1477/ /450/-/458/, /432/ and section 3.6.1.1 of the Project Document /1409/

d) The figures of land tenure and land use rights were characterized in the reference region /751/-/758/ and section 3.6.1.1 of the Project Document /1409/

d) Exclusion of restricted access areas (protected areas) from the reference region /751/-/757/, /425/, /767/ and section 3.6.1.1 of the Project Document /1409/.

In addition, the audit team verified the delimitation of the reference region /540/-/548/ using official cartographic information such as: land cover and use /431/, /475/-/482/ /1422/, biomes and ecosystems /1457/, /1453/-/1455/, /423/, /508/-/515/, drainage /428/, /492/-/499/, soils /1478/-/1479/, protected areas /425/,/751/-/757/, in a way that corroborated the similarity of biophysical characteristics between the reference area and the project area. More details of the procedures to delimit the project reference area are described in section 5.5.4 of this report.

BioCarbon Standard

Figure 4 Project boundaries, reference region and the REDD+ Emberá Wounaan project leak belt.
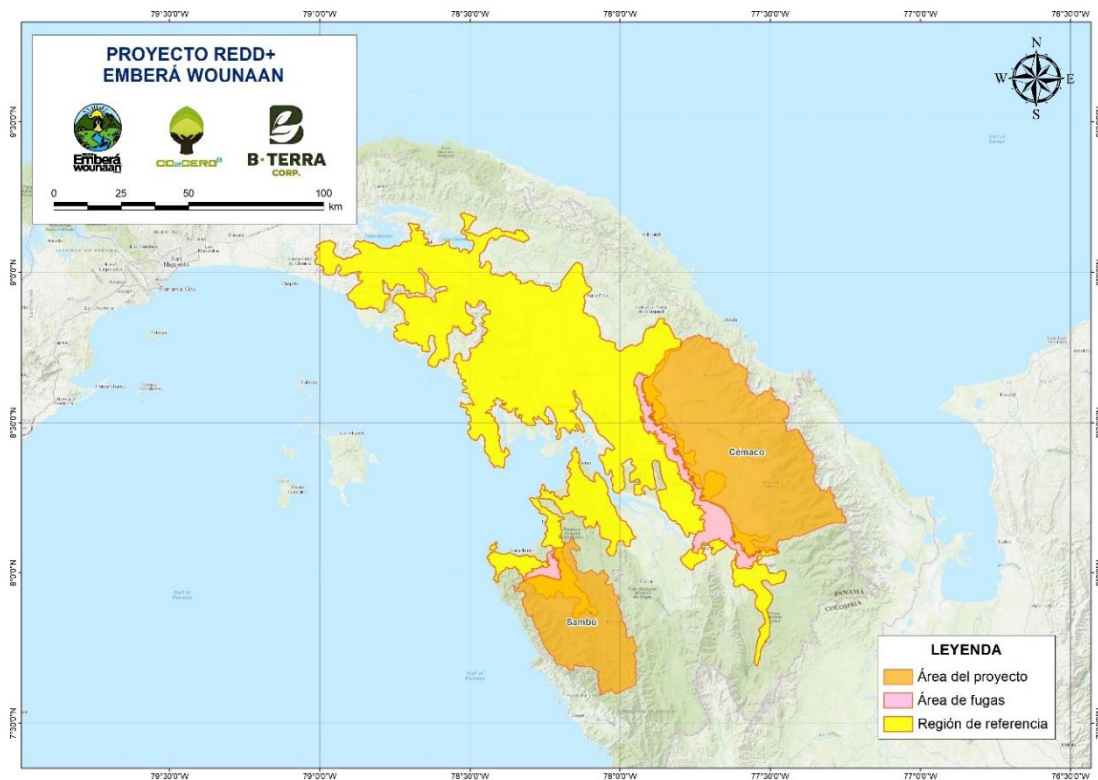
Source: CO2CERO, PDD.

Through the evidence /424/-/460/-/466/,/1454/-/1456/,/1458/-/1477/and the Project Document /1409/-/1410/ it was verified that the leakage area of the project covers a forest area of 45,564.1 hectares. The evaluation of compliance with the criteria established in the REDD+ Methodological Document was addressed as follows:

a) the forest areas that are within the range of mobility (roads, non-forest boundary, project boundary, navigable rivers, urban centers, mainly) of the identified deforestation agents were verified based on the analysis of the probability of mobilization carried out based on biotic, physical and social components /424/-/460/-/466/,/1454/-/1456/,/1458/-/1477/ and section 3.6.1.2 and 7 of the Project Document /1409/-/1410/.

b) the exclusion of forest areas with restricted access to deforestation agents was verified mainly through mapping of road, and navigable rivers , urban centers, infrastructure and travel times of inhabitants of the Comarca Emberá Wounaan through interviews /1455/ /1477/, national protected areas /751/- /757/, /425/, /767/.

Section 5.5.7 of this report also describes the procedures for delineating the project leak area.

Within the REDD+ Emberá Wounaan project, the inclusion of carbon reservoirs contained in aboveground biomass, belowground biomass and organic carbon in the soil, the source of

emissions associated with the combustion of woody biomass and types of GHGs such as CH4 and N2O was verified /1416/-/1418/ and /1409/-/1411/. This information is in line with the provisions of the REDD+ Methodological Document, which: 1) describes aboveground biomass and belowgroud biomass are configured as significant reservoirs and are therefore mandatory to be included within the project boundaries, while carbon stocks contained in soil organic carbon are optionally included, and 2) it is mentioned that CH4 and N2O emissions must be included in the quantification of the respective monitoring period in the event of forest fires.

The review of the project documents (specifically the PD, RM and carbon calculator) showed that the quantification of GHG emission reductions was estimated considered the emission factors /435/, /436/, /524/-/531/, /864/-/1312/, /69/-/125/, /855/, /599/, /600/, /848/-/855/ /1416/-/1418/ associated with the included reservoirs. The emission factors were generated from the methodological reconstruction of the National Reference Level of Panama through the establishment of monitoring plots, whose statistical rigor confirms that they are consistent with the reality of the ecosystem. The uncertainty associated with the emission factors used in the quantification demonstrates compliance with the BCR0002 version 3.1 methodology (section 13.1 Uncertainty Management), by obtaining a result of 17.16% for the project and applying the discount using the lower value of the 95% confidence interval.

In this monitoring period, fires occurred, the affected areas were identified, CO2 and CH4 emissions were estimated, and therefore they were included in the quantification of the project's emissions during the monitoring period (section 1.5.2.3 RM). In the audit, the estimation of GHG emissions due to fires spatially and temporally associated with the REDD+ Emberá Wounaan project was verified /1480/-/1482/ and /1416/-/1418/..

In accordance with the above, ICONTEC verifies that the project satisfactorily supported 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 emission sources and GHG types.

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

The audit team verified that the eligible area (stable forest) of the project covered an area of 426,170.32 hectares /450/-/458/ and /1454/ and was delimited according to the criteria established in the REDD+ Methodological Document: it falls within the geographical limits of the project area /758/ (area titled to Comarca Emberá Wounaan), corresponds to areas that meet the forest category at the beginning of the project activities and ten (10) years before the date of start of the project (2008-2018) /432/, /450-/458/ and /440/-443/.

The delimitation of the project's land use coverages was assessed through the consistency of the coverage maps used, derived from the Republic of Panama (2012) (closest date to the beginning of the reference period) compared to the information derived from the analyses of the forest/non-forest maps. The quantification of forest cover was carried out through the results of the algorithms of the classification model "Hansen, et al., 2013" which use Landsat3 satellite images worldwide to produce the Forest – Non-forest result for each year. This input

allowed for the quantification of deforestation and degradation for the reference period 2008 – 2018, revealing the historical process of deforestation and degradation, as well as its behavior during the implementation of the initiative. Based on this information, the corresponding geoprocessing was carried out to calculate the stable forest areas within the project boundaries, which are determined as eligible areas. /1455/, /440/-/443/and /Section 3.6.1 /1409/. The following are the eligible areas of the project.

Table 14. Eligible areas of the project

Class	2008 Baseline Scenario	Project Scenario 2018
Forest (ha)	431,472.98	426,170.32
No Forest (ha)	5,078.50	10,381.16
Total, general (ha)	436,551.48	436,551.48

Source: CO2CERO S.A.S., PDD.

Figure 5. Map of Eligible Project Areas
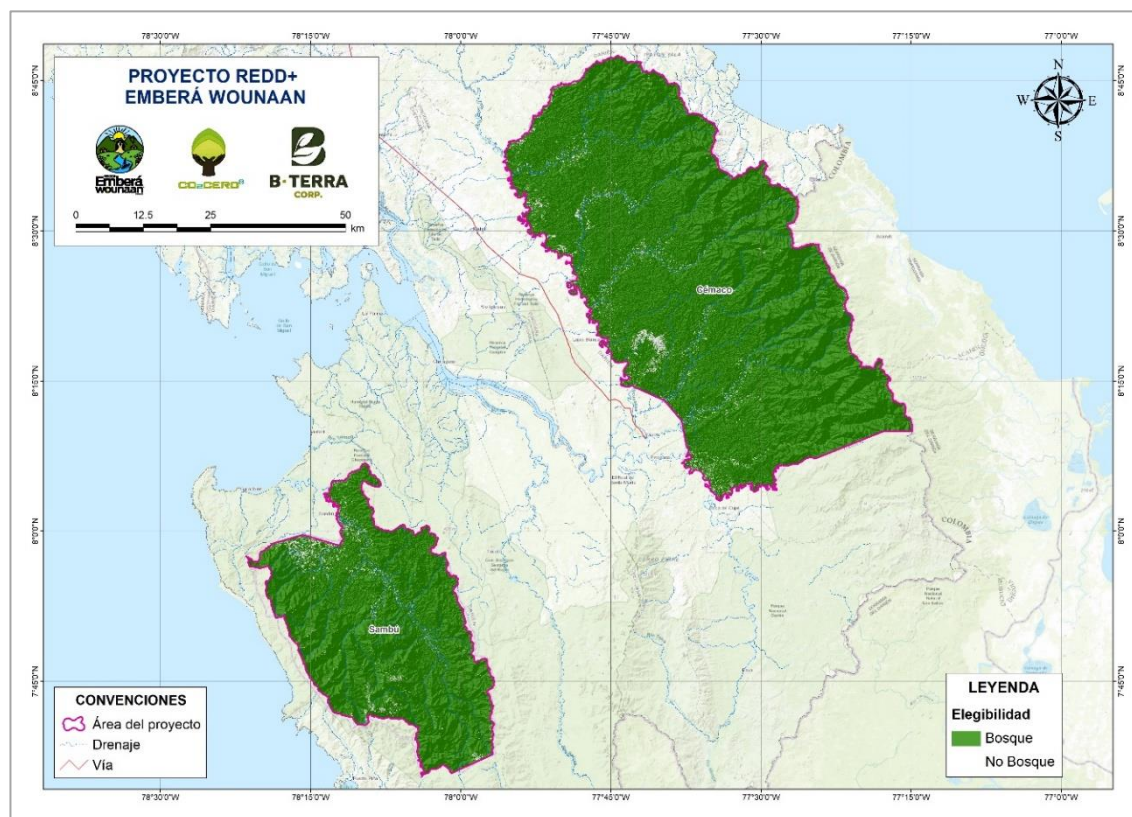
Source: CO2CERO S.A.S., 2023.

For the REDD+ Emberá Wounaan 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 /1545/. 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
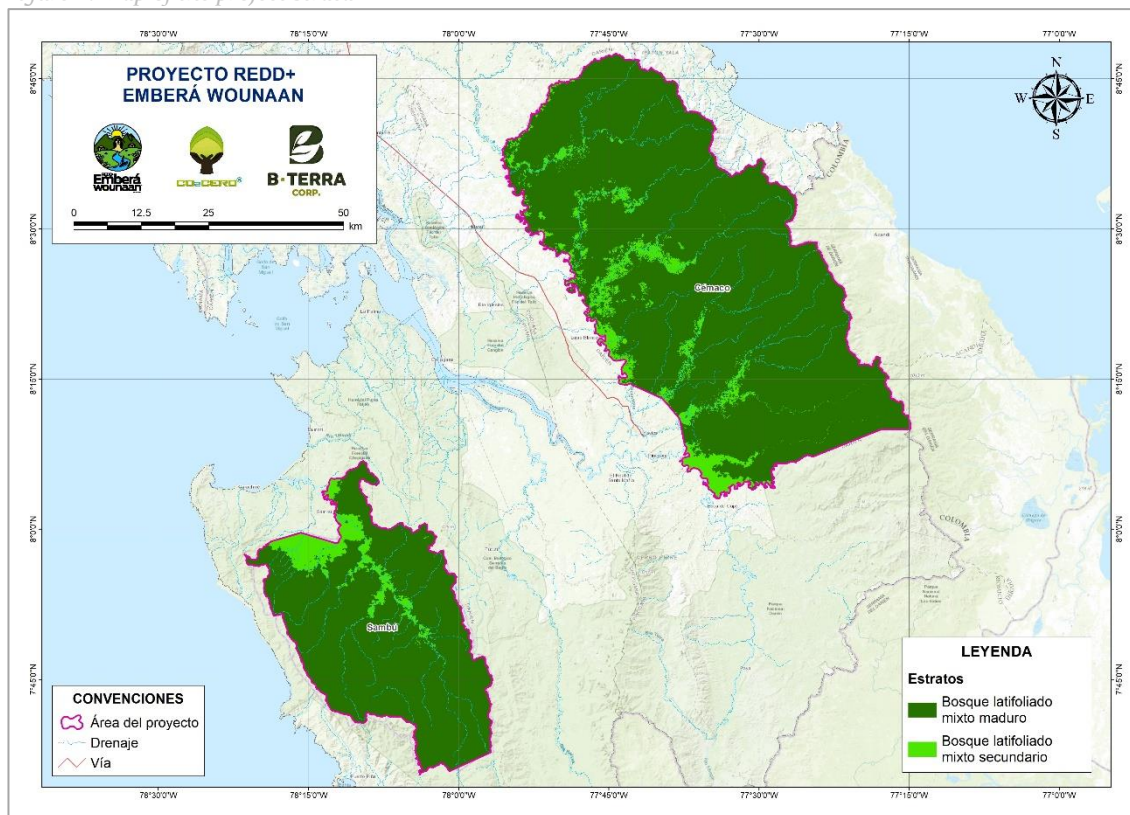
Source: CO2CERO S.A.S., PDD.

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.*

In accordance with the above, ICONTEC validates and verifies that the project complies with the legal requirements that correspond to it and have been detailed by the proponent /1419/-

/1420/, so Resolution DM-0074-2021, Executive Decree 123 of 2009 and Executive Decree 1 of 2023, do not prevent or restrict the implementation of the GHG mitigation initiative of the REDD+ Emberá Wounaan project, since they regulate projects or activities that require an environmental license and this is not the case /1546/-/1548/. Thus, it is considered that the overlap of the project boundaries with the areas identified in the national system of protected areas does not generate an impact on the delimitation of the eligible areas of the project or in its quantification, the delimitation of the areas presented by the project being applicable and appropriate /1405/-/1406/.

Figure 7. Map of protected areas in the project area
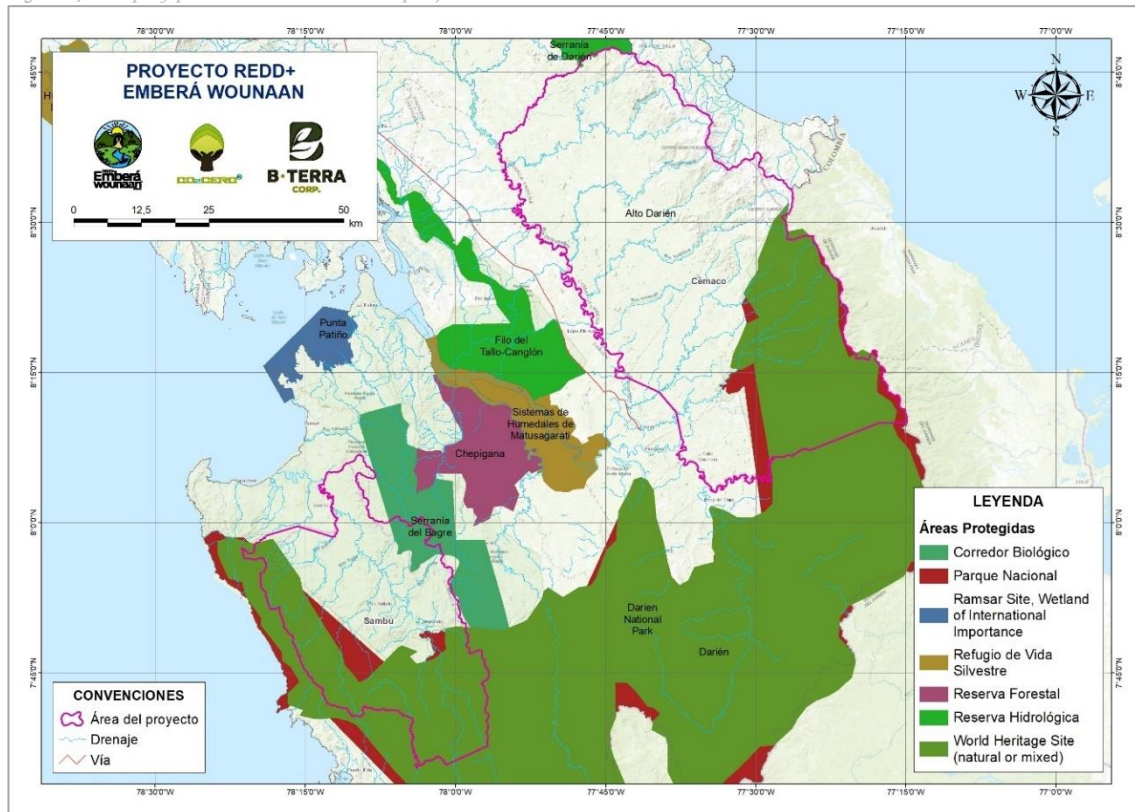
Source: CO2CERO S.A.S.

In accordance with the above, ICONTEC verified that the project satisfactorily supports the choice and delimitation of the eligible areas within the project boundaries, in line with the provisions of the REDD+ Methodological Document.

5.5.4   Baseline or reference scenario

The determination of the base scenario or reference scenario was carried out as described in the REDD+ Methodological Document and the BioCarbon Guidelines Baseline and Additionality v1.2 tool. The audit team verified that the assumptions and sources of

information used in determining the baseline are adequately justified and considered reasonable. The steps followed to evaluate the project's reference scenario are detailed below:

a) the assumptions and the methods, parameters, data sources and factors /435/, /436/, /524/-/531/, /864/-/1312/, /69/-/125/, /855/, /599/, /600/, /848/-/855/ /1416/-/1418/, /424/-/460/-/466/,/1454/-/1456/, /1458/-/1477/ and /1496/-/1508/ are applied transparently and adequately justified.

Table 15. Baseline Compliance Assessment

Baseline assumptions	**Evaluation of the evidence supporting the baseline**
1. Legal Analysis of COMARCA EMBERÁ WOUNAAN (/1419-1420/) **Topic: Functions and rights of communities in collective territories.** **Focus: Legal and operational framework.**	*Understanding and effectively implementing the legal and community rights framework is crucial to project implementation. A robust legal analysis ensures that the rights of local communities are respected and that they actively participate in forest resource management.*
2. National Biodiversity Strategy and Action Plan 2018-2050 /711/-/712/ **Topic: Biodiversity, ecosystem services, conservation and restoration** **Focus: Biodiversity and ecosystem services**	*The conservation, protection and population monitoring of endangered species is a key component, since it contributes to the conservation of ecosystems and sustainable food sovereignty. Ecosystem services are fundamental for indigenous communities, as they are directly related to their survival, cultural, economic and spiritual well-being.*
3. Five-Year Plan of the COMARCA EMBERÁ WOUNAAN 2022-2027 /9/ and /40/ **Topic: Territorial and social and cultural development strategies.** **Focus: Local planning.**	*Strategic plans should be integrated and aligned with REDD+ activities so that local development does not lead to further deforestation and protect the culture and structure of the communities*
4. National Climate Change Mitigation Strategy Panamá (/597/) **Topic: Measures against climate change.** **Focus: Adaptation and mitigation.**	*Strategies for climate change adaptation and mitigation should be aligned with REDD+ objectives.*
5. Cémaco Strategic Plan 2020-2024 /731/ **Topic: Sustainable management of territory and territorial planning.** **Focus: Integrated strategies.**	*Territorial planning strategies must be integrated into the legal and implementation framework of REDD+ activities*
6. Analysis of the biodiversity of vertebrate fauna on a farm in Metiti, Darien province/67/ **Topic: Monitoring terrestrial fauna for species conservation** **Focus: Terrestrial fauna**	*Conservation and monitoring of forest species is essential to maintain the integrity of forest ecosystems*
7. National Climate Action Plan (/732/) **Topic: National and sectoral goals on climate change in Panama**	*Alignment with institutional regulatory frameworks guarantees the coordination of actions and strategies between actors and sectors*

Baseline assumptions	Evaluation of the evidence supporting the baseline
Focus: Climate change regulation	
8. Diagnosis of the indigenous population in Panama/1483/ **Topic: Social state of indigenous population** **Focus: Characterization and analysis.**	*Social characterization is crucial for a REDD+ project to be truly effective, fair and sustainable. Through this process, it is ensured that the project respects the rights, traditions and needs of indigenous communities, encourages their active participation and generates real and lasting benefits for them.*
9. Deforestation Panamá /1422/ /1425/ /1429/ 1430/ /1433/ **Topic: Impact of deforestation** **Focus: Vulnerability analysis**	*Addressing deforestation in indigenous territories must be a collaborative process, based on respect for their rights, knowledge and the implementation of sustainable solutions that combine environmental conservation with the social and economic development of communities.*
10. Manual of organization and functions of the general Emberá Wounaan congress/1388/ **Topic: Functions and territorial organization of the Embera Wounaan region** **Focus: Organization and governance**	*Ensure effective, inclusive and equitable management of natural resources and land. Well-structured governance ensures that decisions are made in a participatory manner and that all members of the community are involved.*

The territorial planning documents of the Emberá community were evaluated to define the project's baseline, allowing for a real contextualization of the community, the mapping of territories and natural resources, the identification of threats and pressures on the forest, community monitoring and management, and the strategies they have for adaptation to climate change, allowing for the incorporation of a local dimension in the analysis of deforestation and degradation of the REDD+ project, which facilitated the design of more inclusive, sustainable strategies adapted to the realities of the territory, while ensuring that the interests and rights of local communities are respected and promoted within conservation efforts.

The details of the evaluation of the methods, data and parameters used to establish the quantification of the baseline are presented in sections 6.2.2 and 6.2.3.1 of this report.

b) the uncertainty of the data from the reference period is considered using the technical sheets of the cartographic inputs of Hansen et al. (2013) and Hansen et. al (2010) and the uncertainty of emission factors /599//854/ /1309-/1312/, /1453/. The details of the evaluation of the management of uncertainty of the baseline data and parameters were addressed in section 6.2.2 of this report.

c) national policies and circumstances /687//688// were considered relevant, listed in Project Document /1409//1410/.

d) the procedures to identify the base scenario are consistent with the emission factors /1453/, activity data /854/, /69/-/125//524/531/861/-/1312/, GHG emissions projection variables and other relevant parameters /1416/-/1418/. The details of the assessment of the

data and parameters used to establish the quantification of the baseline are presented in sections 6.2.2 and 6.2.3.1 of this report.

e) the implementation of procedures to guarantee data quality according to the ISO 14064-2 standard and the requirements of the applied methodology /1484/-/1490//.

The audit team considers that these attached documents are considered credible evidence of the diagnosis and identification of the baseline, since they provide a comprehensive overview of the socioeconomic, environmental and cultural situation of the reference area. Each document provides key data regarding the progress and challenges faced by national, regional and local strategies regarding the social context of the territory, the conservation of biodiversity, the impacts of economic activities and the rights of communities.

To determine the baseline scenario of the REDD+ Emberá Wounaan project, chose the paragraph (c) "Changes in carbon stocks within the Project boundaries, identifying the most likely land use at the start of the project set forth in the BCR 0002 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. This which is defined within the five (5) years prior to the start of the project validation, was verified /620/, /771/ and /1492/.

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. The audit team verified that the probable land use alternatives in the project areas are credible and realistic, since they obey the spatial and temporal context of the territory /1421/-/1434/ and /1496/-/1508/. As a result of this previous identification of the economic practices or trends of the region and their dynamics over time, three (3) possible land use alternatives were established in the scenario without a project:

Alternative 1) Forest Use: The Emberá Wounaan Comarca has selectively used wood for subsistence and infrastructure, which could increase deforestation if exploited massively. The lack of regulation has allowed for excessive use of resources, especially in Cémaco. Historically, their settlements and agricultural expansion have also contributed to deforestation and its negative impacts on populations /1425/,/1429/,/1430/,/1432/ and /1496/.

Alternative 2) Agricultural activities: Agricultural activities in the Comarca Emberá Wounaan include the historical burning of forests for subsistence crops, such as plantains, bananas, corn, and cassava, which contributes to deforestation. The areas near the rivers host crops and livestock, while the more distant zones are dedicated to grain crops and fruit trees. The evolution of agricultural practices has led to the dispersion of deforestation, as crops are grown far from urban centers. This has a greater impact on forest degradation /1425//1429//1430//1432/ and /1497/.

Alternative 3)Cattle: The burning of forests for livestock expansion has been evidenced from the border area into the interior of the Emberá Wounaan Comarca, affecting the Darién-Chocó ecoregion. Cattle ranching has expanded in areas such as the Hules-Tinajones and Caño Quebrado sub-basins, where more than 60% of the soils are unsuitable for crops. These lands have been severely transformed by overgrazing, with farms dedicated mainly to livestock breeding, many of them using extensive methods./1498//1499//1422//1425//1426//1429/ and /1430/.

Alternative 4) Project activity without being registered as an AFOLU Project: Conservation and sustainable management activities can be implemented in indigenous territories without the need for project registration, but they must follow the national regulatory framework. The government must provide technical and financial assistance to promote sustainable production and marketing. The National Directorate of Natural Resources and the communities will work on the conservation and management of natural resources, and any exploitation must have permits from the Cacique and the government. The Constitution of Panama establishes the responsibility of the State to guarantee a healthy environment and regulate the use of natural resources./1423//1424//1388//693/and/1500/-/1502/.Thus, it was satisfactorily verified that the list of alternatives that comply with national and/or sectoral mandatory legislation and standards includes the four (4) likely land use alternatives in the no-project scenario identified.

In this sense, and in accordance with the guidelines of the REDD+ Methodological Document, it was corroborated that the baseline scenario corresponded to Alternative 1, since it was the only scenario that was not affected by the identified barriers /1409-1410/.

ICONTEC validated that Alternative 1 is the scenario land use most likely to occur, and least consistent with respect to regulation and compliance with the laws scenario for the project baseline, given that the previous occurrence of economic and subsistence activities (forest harvesting mainly), in the project area is highly probable permanence of deforestation due to massive logging

Requena, 2010)Sub-step 1b. Consistency of land use alternatives with applicable laws and regulations.

The audit team evaluated the legal consistency of the four (4) land use alternatives in the scenario without a project under the regulations of the official documents attached by the owner alternative 1 (Resolution N° AG-0613-2009 /736/ and Resolution N° DM 0201 of 24 november, 2022. and /1511/), alternative 2 (Law 127 of 3 march, 2020/715/, Law 17 of 2018 /717/ and Law 18 of 2018and /718/), alternative 3 (Panama Livestock Development and Agricultural Health Program (1986) /1509/and Law N° 352 (18 January, 2023) /1510/). Finally, alternative 4 (Law 22 of 1983 (Art. 16, 17 and 18) /721/ and Cabinet Decree 53 of 1971/710/). The proponent also specified the laws and regulations applicable to the implementation of the GHG Mitigation project (Law 37 of 1962 (Article 10, Article 26, and 27-5°/724/, Cabinet Decree 53 of 1971 /710/, Law 41 of 1998 /727/, Executive Decree 35 of 2007 /737/, National Forest Development Plan (2008) /733/, Law 69 of 2017 /728/ and National REDD+ Strategy Panama (2022) /597/.

These documents are framed in compliance with the laws and regulations of national and sectoral policies. In this sense, it was evidenced that Alternative 2, Alternative 3 and Alternative 4 comply with current national and local regulations, since they are scenarios that are configured from the development of productive or conservation activities duly regulated; On the contrary, Alternative 1 describes activities that do not comply with the legal framework but obey social, cultural and economic dynamics of the territory.

In compliance with the BCR0002 Methodology version 3.1, ICONTEC validated and verified the determination of the geographical limits of the Reference Region, meeting the following criteria:

a) The reference region may include all or part of the project area:

The REDD+ Emberá Wounaan project covers 52,917.21 hectares within the reference region, which represents 12% of the total project area, that is, it includes a part of the project area. This delimitation was corroborated based on the presence of restricted access zones, due to the lack of infrastructure that allows mobility in certain periods, taking into account that the variables of deforestation and degradation can change over time, influenced by forest loss dynamics caused by various agents. It was also corroborated based on the probability of mobility of agents through navigable drainages, roads, population centers, infrastructure, non-forest limits and expansion of the agricultural frontier. Considering this and the deforestation trend, the reference region reflects what could potentially be generated in terms of land use change in the project area.

b) The agents and determinants of deforestation identified in the reference region can access the project area:

The evaluation and analysis of the agents and determinants of deforestation in the reference region, who can access the project area, were validated and verified by the auditing team,

corroborating the spatial multicriteria analyses and the determination of importance values and behavior of the agents, ensuring that the processing was detailed and consistent with the reality of the project's regional context as follows:

- *Application of the AHP methodology: The AHP (Analytical Hierarchy Process) was used to evaluate and weigh the variables affecting the mobility of deforestation agents, such as bodies of water, roads, infrastructure, districts, agricultural frontier, and the forest edge./1515/-/1519/.*

- *Data collection and weighting: Based on interviews, social mapping, and spatial analysis using GIS tools, equitable weights were assigned to each factor, with the same weight for each variable, based on the information collected in the driver workshops. /1458/-/1477/ and /1521/-/1525/.*

- *Determination of proximity and fragmentation: It was identified that deforestation occurs mainly near the edge of the forest and areas with infrastructure and roads, as observed in previous studies showing that 77% of deforestation is within 100 meters of the edge./1520/and /1455/.*

- *Assignment of weights to distances: Relative weights were assigned to the distances of each variable, using 5 simplified levels of AHP. The intermediate distances were modeled based on interviews with key stakeholders and social mapping, highlighting the maximum distances where each variable ceases to be a threat. /1520/,/1524/-1525/ and /1455/.*

- *Use of social cartography information: The driver workshops allowed for the identification of deforestation-generating activities and their spatial distribution. It was determined that activities such as livestock farming and forest exploitation affect up to 8 km from the communities, while agriculture has an impact up to 3 km. /1458/-/1477/, /1409/-/1410/ and /1455/.*

- *Evaluation of delimitation scenarios: Two scenarios were evaluated for the delineation of the reference region, as an additional alternative, in order to strengthen the model and obtain the probability map of the mobility of deforestation agents./1457/.*

The audit team validated and verified through the cross-referencing of secondary and primary information that the agents and determinants of deforestation/degradation identified by the REDD+ Emberá Wounaan project as easily accessible to the project area a e duly supported and justified.

c) The project area is of interest to the agents identified in literal b:

Through the collection of primary and secondary information /151/-/1525/, /1458/-/1477/,/1455/, /1409/-/1410/-/1457/ the proponent supported the agents and determinants of deforestation and degradation interested in accessing the project areas, being exposed to pressure from the agents due to the wealth of natural resources, the presence of protected species, the lack of effective control in the area and livestock expansion activities. This makes the region of interest to these agents, representing a significant risk for the conservation and forests of the Eberá Wounaan Region.

d) The land tenure and use rights in the reference region must be characterized:

The project showed from national, regional and local cartography, in addition to legal documentation, that the project area corresponds to collective property granted to the Comarca Emberá Wounaan by Law 22 of 1983. According to the identified reference region, land ownership within said region corresponds to collective property for the Kuna Wargandí Region, located in the Pinogana District in the Province of Darién, granted by Law 34 of 2000. In accordance with the above, it is considered that the project adequately complies with the characterization of land tenure and land tenure rights in the reference region.

e) *Exclude areas with restricted access to agents and drivers of deforestation and degradation:*

The audit team validated and verified that for the process of delimiting the reference region, areas with a low probability of mobility of deforestation agents were discarded, such as those far from population centers, roads and accessible drainage systems. These areas were excluded from the deforestation analysis. This approach ensures that only areas with a higher probability of being affected by human activity are considered, aligning the reference region with the geographic and ecological characteristics of the project.

In terms of methodological consistency, the proponent uses Hansen et al. (2013)'s forest/non-forest model, which defines: "Forest loss was defined as a disturbance replacing the stand or complete canopy removal at the Landsat pixel scale, specifying the removal of woody vegetation exceeding 5 m in height." This specifies that the loss of woody vegetation exceeding 5 m in height is considered forest loss. By adopting the forest category and the Minimum Mappable Unit (MMU) of 0.5 hectares, the model complies with established thresholds, which define "lands extending over 0.5 hectares with trees taller than 5 meters and a canopy cover above 30% or trees capable of reaching these thresholds in situ, provided the land has been designated for restoration, conservation, and/or forest management." This approach ensures compliance with the methodology's criteria.

ICONTEC validated and verified with geographical information that the Reference Region is like the project area, as shown below /section 3.6.1.1. of 1409/:

- *Type of Vegetation: Both share a predominant type of vegetation, the Tropical Semi-deciduous Lowland Forest. The reference region has 60.82% of this type of*

vegetation, while the project area covers 49.54%, showing a clear similarity in the plant composition of both zones. /1526/

- *Soils: The predominant soil type in both areas is Inceptisol. In the reference region, this type of soil covers 39% of the surface, while in the project area it encompasses 45%, indicating a significant match in soil characteristics. /1527/*

- *Land Elevation: Both areas share a low altitude characteristic, as the range from 0 to 500 meters above sea level is the most representative. This range covers 97% of the reference region and 76% of the project area, highlighting its geographical similarity. /1528/*

- *Slope: In terms of slope, the reference region and the project area show a predominance of low-slope terrain (less than 15%), which characterizes both areas as "gently sloped."/1529/.*

The audit team satisfactorily confirmed that the project implementation activities are consistently and coherently aligned with the drivers and causes of deforestation identified in the baseline scenario, as note:

Table 16. Compliance assessment of agents and causes of deforestation

Strategic line	Assessment of correspondence with project activities
Governance and sense of belonging:	*Guidance in defining governance structures and well-being.*
	Training in Project management, finance and resource administration.
	Creation of consultation and decision-making spaces by the authorities and members of the Emberá Wounaan community.
	Training in good leadership practices.
Culture and society	*Development of community planning and development tools.*
	Design of strategies for the conservation of indigenous ancestral knowledge.
	Assessment of provision and availability status of basic services, sanitation, health and education.
	Identification of territorial boundaries.
	Strategies for protecting territorial boundaries.
Sustainable economic development	*Technical support in sustainable family production models.*
	Design of economic alternatives and sustainable production chains.
	Training in Good production practices.
	Improvement of tools and work materials.

Strategic line	*Assessment of correspondence with project activities*
	Institutionalization of Good practices for economic development and well-being.
Environmental conservation	*Training in REDD+ and socio-environmental safeguards.*
	Monitoring of vegetation and biodiversity.
	Training in sustainable forest management (SFM).
	Establishment of the Emberá Wounaan forest nursery.
	Forest restoration.
	Reforestation.
	Non-timber forest product production.

Step 2. Additionality analysis: Barrier analysis.

The audit team validated compliance with the additionality criteria the REDD+ Emberá Wounaan project under the guidelines of the Biocarbon Standard (section 10.6), REDD+ Methodological Document (section 9), BCR Baseline and Additionality tool v1.2. (section 8.2) and BCR Validation and Verification Manual. Compliance with the second step was based on barrier analysis, assessing which of the identified land-use scenarios are not impeded by these barriers./3/

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

It was verified that the project evaluated land use alternatives that would be hindered due to the barrier analysis /3/. Alternative 4 "Project activity without being registered as an AFOLU Project" within the analysis, did not manage to overcome any of the analyzed sub-barriers (/721/,/1504/,/1513/,/1514/ and /1532/) while Alternative 2 (/1512/,/1504/,/1505/,/1503/,/1513/,/1530/ and /1531/), Alternative 3 (/1512/,/1503/-/1505/, /1513/,/1530/and /1531/), and the alternative of "Implementation of the REDD+ project" required within the additionality analysis by BCR Baseline and Additionality tool v1.2. surpassed at least one of the analyzed sub-barriers (/1513/, /1514/, /1504/ and /1531/),

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

The audit team validated and verified at the documentary level /3/ /721/,/1504/,/1513/,/1514/ and /1530//1512/,/1505/,/1503/,/1531/, and /1532/, that the land use alternatives evaluated that remain after the barrier analysis are livestock and agricultural activities, that is, Alternative 2 and Alternative 3; on the other hand, the project activity not registered as an AFOLU project, that is, Alternative 4, is eliminated from the probable scenarios because it does not overcome any of the four identified barriers.

Sub-step 2c. Determination of baseline scenario.

The audit team validated and verified that to determine the reference scenario, a coverage analysis was carried out for the year 2020 within the map of the Forest Cover and Land Use project area of the Republic of Panama for the year 2021, finding that grasslands have greater coverage compared to agricultural crops (See Table 17). In addition, in the workshops to identify deforestation and forest degradation factors, it was found that this economic activity has increased throughout history in the Cémaco and Sambú Regions, so the base scenario for this project is livestock. In accordance with the above, Alternative 2 was eliminated and the scenario that remains in the Baseline analysis is Alternative 3.

Table 17. Landcover present in Project area in 2020

Coverage	Crops (ha)	Pastures (ha)	Difference (ha)
Area (ha)	942,78	3.055,95	2.113,17

Source: CO2CERO, PDD.

Step 3. Common practice analysis

The audit team corroborated the information that supports how the certification and registration of the project, and the benefits and incentives associated with its implementation, reduce the identified barriers /1409/-/1410/,/ 760/,/3/,/721/,/1504/,/1513/,/1514/,/1532/,/1512/,/1505/,/1503/,/1513/,/1530/ and /1531/. Benefits and incentives such as financial income obtained from the sale of CCV, employment opportunities derived from income generation, the training of indigenous communities, strengthening of territorial management and governance capacity and the reduction of GHG emissions derived from the implementation of project activities, they guarantee the continuity of actions that seek to reduce deforestation. Considering the above, it was satisfactorily verified that the project does not correspond to the base scenario and, therefore, the project is additional.

ICONTEC validates and verifies that through the analysis of the baseline and additionality scenario, the REDD+ Emberá Wounaan project is additional, because despite the existence of some conservation initiatives in Panama, such as ANCON /1506/, The Generation Forest /1507/ and the National Forest Restoration Program /1508/, the REDD+ project addresses investment, social and land tenure barriers. Unlike the other initiatives, it generates direct income through the sale of carbon certificates, which reduces financial risks and ensures the continuity of its activities. In addition, it promotes employment, training and governance within the communities. It also contributes to land tenure security, strengthening local capacities and supporting the protection of the territory /760/.

Through the interviews carried out (section 4.3) with interested parties, ICONTEC verified that the activities of the GHG Project do not derive from compliance with a defined environmental regulation nor are they part of a mandatory environmental compensation.

In accordance with the compliance evaluation described, it was confirmed that the project demonstrates that the reference scenario does not correspond to the project scenario, which supports the additionality of REDD+ activities, and indicates how the project record and the benefits of its implementation they manage to reduce the impact of the identified barriers. So it is considered that the reference scenario is relevant and is correctly justified.

5.5.4.1   GHG emissions reduction/removal in the baseline scenario.

During the audit process, it was validated and verified that several key actions were carried out to reduce greenhouse gas (GHG) emissions in the reference scenario of the REDD+ Emberá Wounaan project. First, the areas affected by deforestation and degradation between 2008 and 2018 were monitored, calculating the emissions avoided by deforestation and degradation (EfdefM and EfdegM) in the Ex Ante scenario. In addition, the emission factor was quantified through field sampling to determine the structure and composition of the forest, as well as the carbon content in litter and soil. Eight sampling plots were used, adjusted for a sampling error of less than 10%, following the design of the National Forest Inventory. Methods were also established to calculate the basic density of wood, using the World Wood Density Database for each identified species, which allowed estimating the emissions avoided based on the carbon stored in the project's forests. This process ensures data accuracy and consistency for emissions reductions over the 30 years of the project. The audit team validated and verified that the delimitation and estimation of REDD activities complies with the principles described in section 7 of the Biocarbon Standard v3.2 and established by ISO 14064-2. (See Table 18).

Table 18. Compliance with Principles

Principle	Compliance	Justification
Pertinence	Yes	The project selected the sources, sinks, GHG reservoirs, data, and appropriate methodologies for their quantification, monitoring, and estimation in the baseline scenario.
Total Coverage	Yes	The sources, sinks, and reservoirs of GHGs controlled, related, or affected by the project and the corresponding baseline scenario were identified. The representative baseline scenario was determined within the relevant geographical areas and periods.
Coherence	Yes	The procedures employed for the estimation and delineation of activities are uniform, and the assumptions used ensure consistency with the evaluated periods and áreas.
Accurancy	Yes	The project eliminates biases from the sources within the estimates by ensuring the uncertainty and accuracy of the data, parameters, sources, sinks, and reservoirs considered. A conservative approach is taken to reduce

		uncertainty by applying the parameters established by the BCR0002 v 3.1 methodology.
Transparency	*Yes*	*The information presented is clear, detailed, based on consistent documentation and procedures, and the calculations and methods used are explicit. The documentation of the assumptions, the selected criteria, and the tools used is presented openly and clearly.*
Conservative attitude	*Yes*	*The project appropriately selects the data and parameters, the geographical areas, the periods, and the estimates, producing reliable results maintained within intervals of probable assumptions so that the presented results are not overestimated.* *Significant figures have been rounded downward in extrapolated estimation calculations, minimizing the risk of overestimation and ensuring that avoided emissions estimates are conservative. This approach guarantees that the results obtained do not exceed the actual emissions that might occur.* *In cases where optional values for a parameter exist, the most conservative values have been selected, consistently aiming for lower estimates to ensure the reliability of emission reductions.* *Outlier data filtering: A procedure has been implemented to remove outlier data that could have inflated emission reduction estimates. This ensures that only representative and reliable data are used in the calculations.*

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 BCR0002 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 3.3.1 of /1409/), resulting in the implementation of this project being able to overcome the barriers presented within the analysis, and is therefore additional.

The audit team, after evaluating compliance with the reference scenario or baseline detailed above, considers that the chosen reference scenario potentially represents what would occur in the project area in the absence of the implementation of REDD+ activities (scenario without the project) and, therefore, supports its additionality.

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.

In accordance with the Biocarbon Standard and BCR0002 Methodology, uncertainty management is determined by the accuracy of the maps used to estimate activity data values and the application of discounts on emission factors (if necessary). The audit team confirmed that the monitored data and parameters have a conservative approach and

adequate management of uncertainty, since they are monitored under a REDD+ Project Information Management Procedure /1488/-/1489/ designed by the project proponents.

Specifically, it was verified that the technical sheets of the activity data (available at https://www.globalforestwatch.org/map/) associated with the baseline and scenario of the project: forest/non-forest maps /180/-/573/, /829/-/836/, /1479/-/1481/, /1454/-/1457/, and /1482/-/1539/. prepared by Hansen et al. (2010) and Hansen et al. (2013), meet the definition of Panama national forest /821//822/ /1455/ and present a precision greater that 90% (See Table 31) .

The evaluation of uncertainty was carried out using the equation established in Volume 1, Chapter 3, on Uncertainties of the IPCC 2006 /1534/. The audit team verified that the use of equations 1, 2, and 3 of the PDD /1409/ was appropriate and accurate, obtaining a result of 17.16%, value applied as a discount in project calculations/1416/. Therefore, the lower confidence interval value was taken as established by the methodological document BCR0002 v3.1. The value to which the lower confidence interval was applied was the emission factor of each reservoir. The above ensures the process of conservatism and the application of uncertainty management.

The audit team evaluated uncertainty management in the baseline and the project scenario as follows: The application of uncertainty management procedures /1534/ was verified. In accordance with the methodology (section 13.1) and the Biocarbon Standard (11.1), the precision of the activity data was greater than 90% /180/-/573/, /829/-/836/, /1479/-/1481/, /1454/-/1457/, and /1482/-/1539/. and the emission factors used 69/-/125//524/531/ were consistent with the inventories of GHG and methodological reconstruction /599/, /854/.

Compliance assessment of the consistency and coherence of activity data, emission factors and estimation of GHG emissions and reductions is addressed in section 6.2.3 this report.

5.5.7   *Leakage and non- permanence*

The audit team validated and verified that the project proponent applies the guidelines specified in section 8.3 of Methodology BCR 002 V3.1 regarding:

a) Include all forest areas within the mobility range of the agents identified as causing deforestation and forest degradation: (Section 3.6.1.2 /1409/), which is confirmed through field verifications, satellite data analysis, and bibliographic information related to territorial dynamics. Subsequently, the proponent conducts a spatial analysis to delineate the convergence areas of these agents, revealing ranges of probability of presence and occurrence of deforestation and forest degradation phenomena. Finally, a leakage belt is defined based on the mobility of the agents and the probability of presence, within which forest cover is included. (See Section 5.5.4 of this report, sub-step 1b) (See Figure 6) .

b) Exclude areas with restricted access to the identified agents of deforestation and forest

degradation: For this purpose, the proponent specifies the exclusion of forest protection figures such as protected areas or national and subnational reserves. This is confirmed by the audit team through the spatial analysis of the geographical information observed in Figure 18 of the project document. Additionally, it is confirmed that the delimitation of the belt was carried out based on factors such as roads, rivers, and populated areas, verifying that these are transit and access zones for the agents. /1409/

The audit team successfully validated and verified that the project's permanence risks were assessed during the monitoring period in accordance with the guidelines of the risk and permanence management tool version 1.0 of March 7, 2023 and the procedures established in the Monitoring Plan. The analysis of the risks associated with the implementation of the project in various phases was verified, evaluating the effects in the environmental, social and financial areas. The audit team verified that the risk assessment was based on qualitative and quantitative impact and probability criteria, using the formula:

$$Risk = Probability \times Impact$$

The risk analysis was based on The probability of occurrence is classified as low, medium and high, while the impact was classified as high, moderate or low. Based on these values, a heat map was built to classify the risks. The risk identification process included the consultation of primary and secondary information /1495/, /769/ and /1543/.

The audit team validated and verified that, as a result of this, risks associated with wind, water, forest fires, pests and diseases, land disputes, opportunity costs, among others, were identified, for which the project established management strategies /section 13.1.5 RM/. Likewise, mitigation and prevention measures associated with the risks identified in the implementation of the project's REDD activities were established to address reversal and leakage risks, thus reducing uncertainty about the project's results in the short and long term /1414/.

Additionally, the proponent presents monitoring indicators for each project activity, describing its performance during the verification periods and ensuring the existence of benefits and achievements for each activity period by period./1414/. The audit team verified, through field evidence, the consistency of the bibliographic information and the adequacy of the identified risks, that these are appropriate to the context of the project, as well as verifiable and measurable period by period.

The project ensures its continuity following the guidelines of the Biocarbon standard, with commissions and teams for evaluation, monitoring and continuous improvement. It is aligned with the regional strategic plans and has structures for oversight, control and capacity building. Preventive measures for leakage and reversal risks were established based on Safeguards F and G of the UNFCCC, focused on addressing reversal and reducing the displacement of emissions.

5.6   Monitoring plan

The audit team reviewed the documentation related to the design of the project's Monitoring Plan under the criteria of the Biocarbon Standard (section 21), the BCR002 methodology (section 14) and the BCR Monitoring, Reporting and Verification (MRV) (section 10).

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.*
    - *$PFD_{REDD+project,yr}$= Annual primary forest degradation in the project area, in project scenario; ha.*
    - *$SFD_{REDD+project,yr}$= Annual secondary forest degradation in the project scenario; ha.*
    - *$PFD_{lk,yr}$ = Annual primary forest degradation in the leakage area, in the project scenario; ha.*
    - *$SFD_{lk,yr}$ = 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*
- *$ER_{FD,REDD+project,}$=Emission Reduction due to Avoided Degradation in the Monitoring Period; tCO_2 Monitoring 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.*

The audit team's evaluation included the following criteria:

a) Data and information necessary to estimate GHG reductions or emissions during the quantification period; sources of information associated with activity data /1416/-/1418/,

/418/-/573/, /830/- /836/ and /1479/-/1481/ and emission factors /1416/-/1418/, /1482/, carbon pools and emission sources /1416/-/1418/, were corroborated and consistent with the BCR criteria established for the development of the base scenario and the project scenario. Furthermore, historical deforestation in the reference scenario was consistent with the official information /1416/. Additionally, the audit team verified the inclusion of GHG emissions and corroborated the use of the respective data/parameters in the quantification of biomass /1453/. It was confirmed that the sustainable use of forests and other productive activities are part of the Monitoring Plan of the project /1411/.

b) Complementary data and information to determine the base or reference scenario; the assumptions and the methods, parameters, data sources and factors /1416/-/1418/, /418/-/573/, /830/- /836/ and /1479/-/1481/, are applied in a transparent manner and adequately justified; the uncertainty data is considered using the cartographic input technical sheets /180/-/573/, /829/-/836/, /1479/-/1481/, /1454/-/1457/, and /1482/-/1539/ and the uncertainty of emission factors; national policies and circumstances /1419/-/1420/, were considered relevant; the procedures to identify the base scenario are consistent with the emission factors/1478/,/69/-/125/,/524/,/531/ and /861/-/1312/, /1453/, activity data /1416/-/1418/, GHG emissions projection variables and other relevant parameters; the implementation of procedures to guarantee data quality according to the ISO 14064-2 standard and the requirements of the applied methodology.

c) The specification of all potential emissions occurring outside the project boundaries, attributable to the activities (leakages) of the GHG Project, were verified by monitoring deforestation in the leakage area /424/,/459/-/466/,/1454/.

d) Information related to the evaluation of the environmental and social effects of the project activities; it was verified through the evaluation matrix with project /826/, /823/. In addition, the audit team considered the evaluation of the following aspects:

- ***REDD+ Permanence Monitoring.*** *The monitoring plan for the permanence of the REDD+ Emberá Wounaan 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 REDD+ Emberá Wounaan project, which contribute to the achievement of some sustainable development goals, guaranteeing the quality and permanence of the local and national population.*

The audit team verified the design of /1495/ risk aimed at monitoring potential non-permanence risks, identified through the development of the Permanence and Risk Management v1.0 tool. The monitoring indicators, reporting methodology and monitoring frequency were coherent and relevant to address the identified potential non-permanence risks and the mitigation actions designed:

Table 19.Potential risks of non- permanences and mitigation actions.

Risk	Mitigation measures	Monitoring indicators	Frecuency
ENVIRONMENTAL			
Winds and Hurracanes	- *Establish early alert communication mechanisms during tropical storm and hurricane seasons to minimize their effects on communities.* - *Familiarize communities with climate predictions and weather forecasts through information technologies.* - *Coordinate with relevant national and international agencies to implement timely and necessary assistance to repair damages.*	*It was assessed as low risk, so no monitoring indicator was established. (Section 2 Risk and non-permanence tool) /1495/*	*N/A*
Water	- *Establish early alert communication mechanisms during tropical storm and hurricane seasons to minimize their effects on communities.* - *Familiarize communities with climate predictions and weather forecasts through information technologies.* - *Coordinate with relevant national and international agencies to implement timely and necessary assistance to repair damages.*	*Number of early warnings generated within each community* *Number of training sessions on climate prediction management and weather forecasts.* *Number of aid received from government entities in case of emergency*	*Annual* *Annual* *Annual*
Forest Fires	- *Implementation of controlled burns as a mechanism for establishing crop areas.* - *Establish early warning mechanisms for fires and their suppression through satellite monitoring and forest surveillance reports specific to the comarca.*	*-Number of controlled burns to establish crop areas* *-Number of early warnings reported* *-Number of surveillance rounds of territorial boundaries carried out annually*	*Annual* *Semi-annual* *Monthly*
Limited knowledge of sustainable forest management within the Comarca.	- *Training in sustainable forest management in all communities.*	*Number of sustainable forest management training courses carried out*	*Biennial*

Risk	Mitigation measures	Monitoring indicators	Frecuency
Inappropriate land use.	*- Training in sustainable forest management and implementation of sustainable land use practices.* *- Promotion of community forest enterprises.* *- Control and monitoring of compliance with current regulations.*	*Number of sustainable forest management training sessions carried out* *Number of production models implemented per community* *Reviews of the legal compliance matrix carried out*	*Biennial* *Annual* *Annual*
Impact on Species (terrestrial or aquatic) Vulnerable or Endangered According to IUCN in the Comarca Area	*- Conduct an inventory of vulnerable or endangered species based on studies by the IUCN.* *- Establish regulations and protocols for the utilization and commercialization of resources to protect the identified species.*	*Reports on biodiversity and conservation status generated* *Number of protocols developed*	*By verification period* *Three-year*
Pests and Diseases (Contamination of soils and water sources with anthropogenic waste)	*-Education on soil and water resource management.* *-Education on proper disposal of household waste.* *-Monitoring, planning, and maintenance of aqueduct systems in all communities, with the participation of Comarca workers.*	*It was assessed as low risk, so no monitoring indicator was established. (Section 2 Risk and non-permanence tool)*	*N/A*
Human pests and diseases	*- Design and implementation of an awareness program in Emberá and Wounaan languages about:* *- Climate change* *- Sanitary surveillance* *- Handwashing* *-Water quality methods* *-Establishment of Early Warning Systems for extreme weather phenomena.*	*Number of educational meetings held on REDD+ and socio-environmental safeguards*	*Annual*
SOCIAL			
Land Disputes (Invasions)	*-Strengthen the legal position of the comarca authorities to defend their territory against invasions.* *-Understand and make use of the traditional laws of the Emberá Wounaan comarca and national laws.* *-Conduct peace dialogues.* *-Strengthen the monitoring and guarding of indigenous territory.*	*Number of people trained in good practices of leadership and community management, broken down by sex.* *Number of disputes over land ownership resolved/Number of*	*Annual* *Annual* *Biennial*

Risk	Mitigation measures	Monitoring indicators	Frecuency
	-Foster links between individuals, organizations, and institutions to open new spaces for territorial defense.	disputes over land ownership identified Number of conciliatory meetings with actors involved in the project Number of surveillance rounds of territorial boundaries carried out annually Number of annual regional roundtables set up to strengthen government structures and good living.	*Annual* *Annual*
Opportunity Cost Pressure from Private Logging Companies on Forest Resources	Strengthen existing negotiation mechanisms with private logging companies according to the terms agreed upon by Comarca authorities. Promote conservation and protection practices for forest resources within the comarca. Strengthen the legal and juridical framework for comarca residents as a mechanism to protect themselves in negotiations and contracts with external actors, ensuring the prevalence of free, prior, and informed consent.	Number of conciliation spaces carried out Increase in annual forest cover (Hectares)	*Annual* *Annual*
Opportunity Cost Illegal Logging	Strengthen mechanisms for monitoring, detecting, and reporting illegal logging. Promote forest conservation within the Comarca by increasing employment alternatives. Train the indigenous guard in identifying illegal logging and enforcing prohibition processes.	Number of surveillance rounds on territorial boundaries carried out annually Sustainable production chains by community designed based on raw materials available in the region	*Annual* *Annual*
Opportunity Cost Abandonment of forestry ventures due to low productivity.	Ongoing training in forest management tools, business management, administration, human capital management, finance, cost management, distribution chains, customer service, among others.	Number of people trained in good practices of leadership and community management, broken down by sex. Number of people trained in good	*Annual* *Annual*

Risk	Mitigation measures	Monitoring indicators	Frecuency
		practices of leadership and community management, broken down by sex.	
Increase in the construction of non-sustainable housing and the existence of traditional housing in poor conditions	*Inventory and maintenance of dignified, environmentally friendly housing in line with the Emberá Wounaan way of life.*	*Number of families assessed annually for provision of basic services and socioeconomic status*	*Quinquennial*
Propensity for scams related to carbon markets	*- Comprehensive training for Comarcal authorities on topics related to carbon markets.* *- Establishment of mechanisms to evaluate any offers related to carbon markets.* *- Timely and public reporting to competent authorities (national and/or international).*	*Number of meetings held for regional/county consultation and decision-making related to REDD+*	*Annual*
Insufficient access routes to transport forestry and agricultural production to consumers.	*- Planning, construction, and maintenance of access roads for strictly agroforestry purposes according to ecological standards, with the participation of Comarca workers.* *- Verification methods and assurance of legally acquired products in accordance with traditional authorities.*	*It was assessed as low risk, so no monitoring indicator was established. (Section 2 Risk and non-permanence tool) /1495/*	*N/A*
Political Risk Incursion of armed groups or drug traffickers, as well as transit immigrants within the limits of the Comarca.	*Maintenance and strengthening of the National Defense authorities in the border area with Colombia to ensure physical integrity and the right to life.*	*It was assessed as low risk, so no monitoring indicator was established. (Section 2 Risk and non-permanence tool) /1495/*	*N/A*

Risk	Mitigation measures	Monitoring indicators	Frecuency
Loss of cultural identity, the ancestral worldview, their history and knowledge about the forest, their language, and their traditions.	*Constant dialogue with national authorities to incorporate into formal educational and social programs content related to indigenous cultures, their traditions and histories, and their aspirations, led by community-trained teachers in Human Activation and various areas of Emberá Wounaan knowledge.*	*Number of schools with management of academic spaces related to ancestral knowledge*	*Annual*
Disregard for the dignity and cultural diversity inherent in being Emberá Wounaan.	*Continuous dialogue with national authorities to incorporate content related to indigenous cultures, their traditions, stories, and aspirations into formal educational and social programs.*	*Number of sociocultural meetings held annually*	*Annual*
Self-rejection of indigenous identity and culture.	*- Permanent motivation towards self-discovery, self-awareness, self-image, self-respect, self-esteem.* *- Incorporation of the Strategic Life Plan of the Comarca Emberá Wounaan 2022-2052.*	*Number of sociocultural meetings held annually Percentage of progress in updating the Regional Strategic Plan.*	*Annual* *Quinquennial*
Exclusion of women, youth, and children from project activities.	*Training of women, youth, and children in their potentialities to actively participate in all relevant project activities.*	*Number of people trained in good leadership and community management practices, discriminated by sex.*	*Annual*
Exposure to future pandemics that threaten the health of the inhabitants of the Comarca.	*- Systematization of disease prevention practices and their combat using the ancestral medicine offered by the forest, knowledge of which is possessed by elders and shamans.* *- Constant dialogue to ensure the active presence of the Ministry of Health regarding infrastructure, medical personnel, and supplies.*	*It was assessed as low risk, so no monitoring indicator was established. (Section 2 Risk and non-permanence tool) /1495/*	*N/A*
FINANCIAL			

Risk	Mitigation measures	Monitoring indicators	Frecuency
Financial Capacity of the Project Holder	*Establish, through fundamental agreements between the project holder and the developing partners, the financial assurance of the project:* *-Secured resources for the establishment of the project by the project partners.* *-Participation and legal commitments documented in agreements and contracts between company partners and comarca authorities.* *-Commitment and capacity of the partners to address contingencies that may arise in the project according to the agreements.*	*Contract review processes carried out* *Amount of resources (USD) invested to support the project* *Contract review processes carried out* *Amount of resources (USD) invested to support the project*	*Verification period* *Annual* *Verification period* *Annual*
Exclusion of national bank credits for forest companies due to the collective land tenure condition.	*- A reasoned request to the Superintendence of Banks based on the equality of indigenous peoples and individuals compared to the rest of Panamanians.* *- Seeking resources from international organizations willing to respect land tenure and our commitment to Mother Earth.*	*Number of funding requests made annually, broken down by entity.* *Number of funding requests made annually, broken down by entity*	*Annual* *Annual*
Secured Resources for Establishment Possible losses in the value of carbon credit generated by the project due to market fluctuations.	*- Establish marketing strategies for the carbon credits generated by the project at both national and international levels.* *- Create market value, emphasizing work and technical and social management.* *- Conduct a market study to develop offerings according to demand*	*Marketing contracts closed annually.* *Project marketing strategies carried out annually*	*Annual* *Annual*
Secured Resources for Maintenance Operational risk due to human errors, inadequate or faulty internal processes, system failures, and as a result of external events.	*- Monitoring organizational operations of companies, both technically associated and managerial, to prevent this risk.* *- Conducting the accountability process within established timelines to verify progress in project activities.* *- Continuous improvement of internal processes within each company and the communities belonging to the Comarca.*	*It was assessed as low risk, so no monitoring indicator was established. (Section 2 Risk and non-permanence tool) /1495/*	*N/A*
REVERSION			

Risk	Mitigation measures	Monitoring indicators	Frecuency
Political Risk Nationalization of carbon credits.	- *Consolidation of measures to protect projects already executed prior to the implementation of new measures.* - *Creation of a carbon stakeholders association to guide the process of carbon credit nationalization.* - *Designing a regulatory system capable of protecting the fair, competitive, and equitable distribution of goods obtained within the national market.*	*Number of conciliatory meetings with public entities on REDD+ project autonomy.* *Percentage of progress in the consolidation of a carbon trade association*	*Biennial* *Annual*
Political Risk *Regulatory Restriction for the Execution of REDD+ Projects with Private Entities*	- *Implementation of projects through best practices and compliance with the rights of the involved communities.* - *Demonstration of community benefits to competent entities for the redirection of restrictions on private actors.*	*REDD+ safeguards fulfilled at project level.* *Number of conciliatory meetings with public entities on REDD+ project autonomy*	*Verification period* *Annual*
Increase in deforestation rates.	- *Conscious implementation of REDD+ activities focused on the management and sustainable use of forest resources and biodiversity.* - *Support in institutionalizing good practices framed within sustainability and low impact.* - *Generation of early warnings for deforestation and degradation within the project boundaries.* - *Implementation of community internal regulations favoring conservation and improvement of forest cover.*	*Number of surveillance rounds of territorial boundaries carried out annually* *Number of educational meetings held on good practices for economic development and well-being* *Number of surveillance rounds of territorial boundaries carried out annually* *Measures taken to promote conservation within the regional development plan*	*Annual* *Annual* *Annual* *Quinquennial*

Risk	Mitigation measures	Monitoring indicators	Frecuency
Cancellation of the contract by the Shire	*- Guarantee of compliance by the parties involved with the contractual premises agreed upon.* *- Execution of transparent processes, known by the comarca and suitable to its level of understanding.* *- Ratification of the contractual figures established between the parties.* *- Ongoing socialization of the performance achieved by the project and the proposed REDD+ activities.*	*Accountability spaces carried out annually* *Accountability spaces carried out annually* *Contract review processes carried out* *Accountability spaces carried out annually*	*Annual* *Annual* *Verification period* *Annual*
"Non-compliance with contractual terms by the parties involved."	*- Monitoring and control of the activities carried out by the parties.* *- Confirmation of responsibilities and duties contractually established between the parties.* *- Application of penalty clauses and economic measures in case of non-compliance with responsibilities and duties by the parties.*	*Accountability spaces carried out annually* *Number of contract review processes carried out* *Number of conciliatory meetings with actors involved in the project*	*Annual* *Annual* *Biennial*
Depreciation of carbon credits.	*- Establishment of fixed-price contracts.* *- Guarantees of flexibility in the price of credits in the face of complex market dynamics.* *- Consolidation of projects with social, climate and environmental value, reflecting a favorable price.*	*It was assessed as low risk, so no monitoring indicator was established. (Section 2 Risk and non-permanence tool) /1495/*	*N/A*

Monitoring of REDD+ Safeguards. *The assessment of the Cancun safeguards applied within the REDD+ Emberá Wounaan project is given by the guidelines transferred through the Biocarbon Standard Safeguards Compliance Demonstration Tool version 1.1, which it was verified that the project designed with indicates the methods for evidence of compliance with the seven (7) safeguards determined by the UNFCCC.*

The audit team considered that the criteria: Safeguard ID, Indicator ID, Indicator name, type, objective, unit of measurement, monitoring methodology, monitoring frequency, person responsible for the measurement, and result of the indicator in the reporting period, are consistent with the guidelines of the Tool to demonstrate compliance with REDD+ Safeguards v1.1, since the monitoring actions of these indicators are aligned with the seven (7) interpretations of the safeguards established by BCR.

Table 20. Compliance assessment of REDD+ Safeguards indicators

Interpretation of Safeguards	ID Safeguard	ID Indicator	Indicator name
1. "The complementarity or compatibility of the measures with the objectives of national forestry programs and international conventions and agreements on the subject".	SVG-1	SVG-1.1	Complementarity and compatibility of REDD+ activities with national and international agreements /1409/-/1410/
2. "Transparency and effectiveness of national forest governance structures, taking into account national legislation and sovereignty. Provide transparent and consistent information that is accessible to all stakeholders and regularly updated. Be transparent and flexible to allow for improvements over time. Build on existing systems, if any."	SVG-2	SVG-2.1	Legal compliance /7/, /735/-/738/, /1372/-/1379/, /1395/-/1404/, /1382/-1383/, /1385/,/1394/, /2/ /11/, /775/-/806/, /1341/, /1493/ /761/ /763/ /630/ /632/
	SVG-2	SVG-2.2	PQRDS system /761/ E mail: PQRS.REDD@co2cero.co PQRDS system
3. Respect for the knowledge and rights of indigenous peoples and members of local communities, taking into consideration relevant international obligations and national circumstances and legislation, and bearing in mind that the United Nations General Assembly has adopted the United Nations Declaration on the Rights of Indigenous Peoples".	SVG-3	SVG-3.1	Ancestral knowledge and local wisdom /1409/-/1410/ /1414/ /818/-/819/
	SVG-3	SVG-3.2	Recognition of local communities /709/ /44/
	SVG-3	SVG-3.3	New forms of sustainable use of the territory /7/, /735/-/738/, /1372/-/1379/, /1395/-/1404/, /1382/-1383/, /1385/,/1394/, /2/ /11/, /775/-/806/, /1341/, /1493/ /633/-/685/ /632/

Interpretation of Safeguards	ID Safeguard	ID Indicator	Indicator name
	SVG -3	SVG-3.4	/1/-/414/ /49/ /8/-/50/ /51/-/67/ /1385/, /1394/, /2/
4. "The full and effective participation of stakeholders, in particular indigenous peoples and local communities, in the measures referred to in paragraphs 70 and 72 of this decision".	SVG-4	SVG-4.1	*Full and effective participation of local communities* /763/ /633/-/685/ /7/, /735/-/738/, /1372/-/1379/, /1395/-/1404/, /1382/-1383/, /1385/,/1394/, /2/ /11/, /775/-/806/, /1341/, /1493/ /761/ /1409/-/1410/
5. The compatibility of the measures with the conservation of natural forests and biological diversity, ensuring that the measures identified in paragraph 70 of the present decision are not used for the conversion of natural forests, but instead serve to incentivize the protection and conservation of these forests and their ecosystem services and to enhance other social and environmental benefits.	SVG-5	SVG-5.1	*Conservation, protection, restoration and sustainable use of ecosystems* /1414/ /1409/-/1410/ /1411/ /8/-/50/ /51/-/67/ /126/-/133/
	SVG-5	SVG-5.2	*Use and exploitation of natural resources* /762/
	SVG-5	SVG-5.3	*Forest control and surveillance.* /1409/-/1410/ /438/ /126/-/133/
6. Adoption of measures to deal with the risks of reversion.	SVG-6	SVG-6.1	*Reduce reversal risks* /1409/-/1410/ /1411/
7. Adoption of measures to reduce the displacement of emissions.	SVG-7	SVG-7.1	*Forest monitoring and surveillance to control the displacement of emissions* /1409/-/1410/ /763/ /761/

- indigenous /627/,/632//763/,/773/-/819/, /1366/-/1371/, /1473/-1477/, /1458/-/1466/, /810 and the special characterization plans of the communities /597/,/713/,/731/,/769/

e) established procedures for the management of GHG reductions or removals and related quality controls for monitoring activities; it was verified that the project has an Operational Plan that allows it to periodically manage the quality of the data and parameters monitored /1416/-/1418/, /1482/ and /1453/. As shown below, the audit team confirmed that the quality procedures designed and applied by the project are appropriate and consistent and comply with the quality procedures set forth in the REDD+ Methodological Document and BCR Standard.

Table 21. Scope Verified Quality procedure

Scope	*Verified quality procedure*
Primary information	*Temporary recording of forest cover, project boundaries and activities.*
	GIS analysis to assess changes in forest cover
	GIS storage (shape, kml, geodatabase)
	Creation of recording templates
	Debugging typing errors
	Creation of databases and thematic folders
National legislation	*Creation and updating of the environmental legal matrix*
Secundary information	*Review of official information sources*
	Cross-checking of secondary information
	Selection of conservative and consistent data
Monitoring plan	*The indicators for REDD+ activities, contribution to the SDGs and compliance with REDD+ Safeguards have compliance targets, product or report, responsible party and implementation schedule.*
Emissions and Reduction of GHG emissions	*Uncertainty management for activity data and emission factors*
	Cross-checking with official cartographic or documentary information
	Documentary control of data sources and parameters
	Monitoring the harvested forest volume
	Relevant methodological updates

f) Description of the methods defined for the periodic calculation of GHG reductions or removals and leakages; the audit team verified that the procedures carried out to design the Monitoring Plan contemplate:

Monitoring project limits. It will be verified that the limits will have periodic (annual) monitoring of deforestation or disturbance events through satellite monitoring of forest cover (forest/non-forest maps) /180/-/573/, /829/-/836/, /1479/-/1481/, /1454/-/1457/, and /1482/-/1539/.

g) The assignment of roles and responsibilities to monitor and report the variables relevant to the calculation of reductions or eliminations; was verified by evidence /1416/-1418/, (detail in literal d).

h) Procedures related to the evaluation of the project's contribution to the Sustainable Development Goals (SDGs); the SDG monitoring design was verified using evidence /4/ and the monitoring plan associated with its compliance was corroborated /1411/

i) Criteria and indicators related to the project's contribution to sustainable development objectives; Compliance with the SDG criteria and indicators was verified through evidence /4/, /578/, /138/.

j) Procedures associated with the monitoring of co-benefits of the special category, as appropriate; It was verified that the project has a monitoring plan for REDD+ activities, which includes monitoring and compliance with co-benefits /1411/.

k) Defined criteria and indicators to demonstrate additional benefits and measurement of co-benefits and the specific category, as appropriate; It was confirmed that the project has a monitoring plan for REDD+ activities, which includes the methodology, frequency and those responsible for monitoring the criteria and indicators of the co-benefits /1411/, /1414/, /760/,

The audit team considers that the design of the Monitoring Plan satisfactorily addresses the monitoring of REDD+ activities, GHG mitigation results, SDGs, co-benefits, among others. The design of the Monitoring Plan consistently records the monitoring of relevant data and parameters of the monitoring period /4/, /578/, /138/. (activity ID, indicator ID, indicator name, type, goal, unit of measurement, monitoring methodology, monitoring frequency, responsible for measurement, indicator result in the report period, documents supporting the information and observations) and the associated information quality procedures. Furthermore, in accordance with the implementation schedule of the Monitoring Plan /1411/, it was verified that all project activities have a reasonable execution schedule that contemplates the entire quantification period (30 years).

It is confirmed that the quantification, monitoring, reporting and verification of the project's GHG emission removals complies with the requirements of the Monitoring, Reporting and Verification (MRV) tool. This means that it was satisfactorily verified that the data and parameters monitored and to be monitored come from conservative, precise, consistent and transparent procedures, and have mechanisms for managing uncertainty and managing the quality of information.

It was reviewed and verified that the monitoring plan was implemented in accordance with what was approved in the initial project documentation, and that all activities outlined in the monitoring plan were carried out, such as measuring deforestation, forest degradation, and greenhouse gas (GHG) emissions. The verification report specifies the procedures used to evaluate the implementation of the monitoring plan, which include identifying intervention areas, reviewing activities conducted, and assessing the consistency between field monitoring and defined parameters.

Regarding the evaluation of the monitoring report in line with the BCR requirements, the following is detailed:

- *Project boundaries: The geographical delimitation is clearly defined and corresponds to the intervention and monitoring areas established in the project /180/-/573/, /829/-/836/, /1479/-/1481/, /1454/-/1457/, and /1482/-/1539/.*
- *Project activities: It was verified that all monitoring activities conducted corresponded to those described in the project document, complying with the established protocols.*
- *Quality control (QA/QC) procedures: The procedures implemented to ensure the accuracy and reliability of the collected data were reviewed, including the calibration methods of the equipment and internal audits to validate the data /1338/.*
- *Data verification: Specific verification procedures were carried out to confirm the accuracy of the data, both through documentation review and cross-verification with field measurements.*

The verification report contains a detailed section that includes information on the parameters monitored during the reporting period. Each parameter is evaluated based on the following criteria (See section 14.2 MR):

- *Parameter values: The values of the parameters monitored during the reporting period are properly documented in tables and calculation files, and default IPCC values have been used where applicable.*
- *Equipment used: The audit reviewed the list of equipment used to measure each parameter, including its precision class, calibration date, and validity.*
- *Measurement methods and frequency: A detailed explanation of the methods used to measure and record the parameters was provided, specifying the measurement frequency and the conditions under which they were carried out.*
- *Data source: The data was obtained from various reliable sources, including satellite images, surveys, and sampling plots. The audit verified the consistency and accuracy of the data sources.*
- *Calculation methods: The methods used to calculate the parameters, including emission factors and other reference values, were reviewed and validated/1416/-1418/.*
- *QA/QC: The quality assurance and quality control procedures implemented for each parameter were evaluated. It was verified that the established procedures were followed to ensure the reliability of the data /1338/.*

Regarding compliance with the Biocarbon MRV tool, it has been verified that the project has followed all the guidelines established by the program to ensure quality and transparency in the monitoring, reporting, and verification process. Compliance with this tool is essential for the proper certification of the project under the Biocarbon standard. As part of the audit, the monitoring documents were reviewed, and a comparative assessment was made with the requirements of the MRV tool, ensuring that all monitoring and verification obligations were met.

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.

The audit team verified the project's compliance and monitoring with the requirements related to regulations, laws, decrees and resolutions framed in the scope of the GHG project, environment, human rights, indigenous communities, among others, in the REDD+ Legal Compliance Matrix /1419/-/1420/. In addition, it was confirmed that the project has a documented procedure /1487/-/1490/ that establishes guidelines for the updating and control of, among other things, legal information, that is, the periodic evaluation of the applicable national legislation.

During the audit, a cross-check was conducted to verify compliance with the applicable legislation (Annex 3) and its validity and appl

cation to the implementation of the GHG mitigation initiative. This included, for example, the inclusion of areas from the national system of protected areas in the eligible area. (section 5.5.3.1).

Table 22. Normative Framework for the Rights of Emberá Wounaan Indigenous Peoples

Legislation	Year	Regulatory framework	Description
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.

Legislation	Year	Regulatory framework	Description
Law No. 17 Health - Traditional Medicine	*2016*	*Article 1*	*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.*
Act No. 42 on the Family, Women and Adolescents	*1997*	*Article 13*	*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.*
		Article 14	*To plan, develop and implement programmes and projects for the prevention, guidance, care and protection of indigenous, peasant and other ethnic groups"*
Law No. 27 Protection, Promotion and Development of Handicrafts	*1997*	*Article 10*	*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.*
		Article 17	*It encompasses craftsmanship as an industrial expression, therefore, it includes the craftsmanship produced by these peoples.*
Law No. 35 on the Table of Trustees of the Fairs of Indigenous Peoples of the Republic of Panama	*2000*	*Article 2*	*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*
Act No. 3 Commission on Indigenous Affairs	*1995*	*Article 64*	*Its functions will be to study, propose draft laws and issue concepts to create or modify regions*
Decree No. 1National Council for Indigenous Development	*2000*	*Article 2 numeral 1*	*One of the objectives of the Executive Decree creating this Council is to promote effective actions to support indigenous peoples and their developmentIn 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.*

Legislation	Year	Regulatory framework	Description
		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 people concerned shall be taken.
		Article 5	Measures should be taken, with the participation and cooperation of the people concerned, to alleviate the difficulties experienced by these people 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

Legislation	Year	Regulatory framework	Description
		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 Comarca Emberá Wounaan 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. and CO2CERO SAS.

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 Comarca Emberá Wounaan 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 Comarca Emberá Wounaan 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 compliance with the guidelines established in the Permanence and Risk Management Tool v1.0, which seeks to comprehensively evaluate the risks associated with the GHG project in social, environmental and financial terms /823/ /826/. In these reviewed documents, a characterization of the potential risks in the Indigenous Community Comarca Emberá Wounaan was corroborated under the social, environmental and financial dimensions, as input for the creation of a probability and impact matrix. Risks were classified according to their impact and probability of occurrence. Probability was presented as low (0-30%), medium (31-60%) and high (61-100%), with scores of 1, 3 and 5, respectively. Impact was presented as severe, moderate or low, with scores of 5, 3 and 1, respectively. These values were then multiplied to determine the risk classification using a heat map.. Furthermore, each identified risk is associated with a specific mitigation measure, which is in line with the strategic lines defined in the Monitoring Plan /1495/ /1322/ /1414/.

It was verified that the probability of facing social risks considering organizational weaknesses, inequality, possible discrimination and current situation of the communities, evidenced in the information collected during the socialization and participation spaces, /1483/,/1473/-/1477/. Environmental risks were addressed by estimating the probability of their occurrence based on deforestation data, pollution problems and loss of biodiversity /1520/,/1524/, /825//1543/,/1544/ and secondary data from documents such as the National Climate Change Strategy 2050 and the Cémaco Strategic Plan 2020-2024 and the Emberá Wounaan Strategic Plan 2022-2027 /598/, /731/, /769/, . It was verified that the financial risks were analyzed using information on the financial context and economic income to the Comarca Emberá Wounaan, market trends and previous experience in the implementation of similar projects. /1502/, /1512/.

To prevent the risk of reversion, a contract was signed on December 14, 2021, between B Terra Corp and CO2CERO SAS for 30 years, with penalty clauses for non-compliance and cooeration in case of substantial changes to the project. The commitment of the Comarca Emberá Wounaan communities, represented by the General and Regional Congress, was also ratified, with responsibilities and distribution of benefits during this period, through a contract between B-Terra and the Comarca and a ratification of the aforementioned contract. /2/, /1385/, /1394/. As mentioned earlier, it was verified that the risks identified as potential (Medium and High) by the implementation activities present a specific mitigation measure, which is in line with the strategic lines defined in the Monitoring Plan /852/, /1414/, /826/, /823/and /1411/. Additionally, in line with the Biocarbon Standard, the program sets aside 20% of the total quantified GHG emission reductions in each verified period, in order to ensure an LCC reserve that can counteract the materialization of any risk that arises within the project boundaries /1409/-/1411/, /1416/-/1418/. Section 13.1.5 of the Monitoring Report contains the risk assessment based on its control and impact based on the development team's analysis and mitigation strategies.

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 Standard 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, 2011) /1544/. . 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 REDD+ Emberá Wounaan 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 REDD+ Emberá Wounaan 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 REDD+ Emberá Wounaan 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 REDD+ Emberá Wounaan 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 23. Strategic line of governance and sense of belonging.

Strategic line of governance and sense of belonging	
1. **Governance and sense of belonging:** *The REDD+ Emberá Wounaan project 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 defense 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: CO2CERO and B-Terra

Table 24. Strategic line of culture and society

Strategic line of culture and society
2. **Culture and society:** *This strategic line promotes social and territorial development through current and prospective plans, which will guide the use and management of*

Strategic line of culture and society
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.

	2.1.1. Development of community planning and development tools
2.1 Planning and foresight	*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: CO2CERO and B-Terra

Table 25. Strategic line of sustainable economic development.

Strategic line of sustainable economic development
3. **Sustainable economic development:** *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 Comarca 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: CO2CERO and B-Terra

Table 26. Strategic line of conservation and environment

Strategic line of conservation and environment	
4. **Conservation and environment:** *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 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.*	
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: CO2CERO.

Through the implementation of the 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

The audit team verified that the Monitoring Plan /1411/ of the REDD+ Emberá Wounaan project was executed in accordance with the requirements of the selected methodology, since it specifies and details the data and information necessary to estimate GHG emissions and

emissions reductions during the project quantification period /1416/-/1418/, data and complementary information to determine the baseline /1416/-/1418/, /418/-/573/, /830/-/836/ and /1479/-/1481/, the documentary supports that evidence the implementation of REDD+ activities (section 6.1.1), compliance with safeguards /1415/ and SDG /4/, the evaluation related to the environmental and social effects of the activities of the project /826/ and /823/ and the procedures established for document management and quality control /1487/-/1490/.

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 leakages, 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 The auditor has verified all the parameters presented in the monitoring plan against the criteria of the BCR Standard (section 21), the BCR002 methodology (section 14) and the BCR Monitoring, Reporting and Verification (MRV) (section 10).*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)	426.170,32 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. /1455/, /440/-/443/
Additional comments	NA

Source: CO2CERO

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, considering 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	The deforested and degraded area of the project according to the geographic information system (GIS) formulation.
Measured /Calculated /Default:	Hansen model for defining forest and non-forest coverages 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 /11417/, /1414/, /1454/Annex 3

Indicate what the data are used for (Baseline/ Project/ Leakage emission calculations)	Project and baseline
Monitoring equipment (type, accuracy class, serial number, calibration frequency, date of last calibration, validity)	Global Positioning System (GPS), images from Landsat 7, 8, and 9 satellite missions with a spatial resolution of 30x30m, QGIS Desktop 3.28.7, Google Earth Engine online platform, and ArcMap 10.8 software
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)	N/A
QA/QC procedures applied	See section 14.1.7.del Monitoring Report.

Source: CO2CERO and B-Terra

Data / Parameter	CSBm,f
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	/1416/Annex 3
Value(s) of monitored parameter	6.910,31 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)	/1416/
Measuring/ Reading/ Recording frequency	Each project verification (triennial), maximum five-yearly.
Calculation method (if applicable)	$CSB_{lb} = \left(\frac{1}{t_2 - t_1}\right) x \left(A_1 - A_2\right)$
QA/QC procedures applied	See section 14.1.7 Monitoring Report.

Source: CO2CERO and B-Terra

Data / Parameter	*CSBim,m*
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	*/1454/Annex 3*
Value(s) of monitored parameter	*738,38 ha*
Indicate what the data are used for (Baseline/ Project/ Leakage emission calculations)	Emissions from the baseline and the project
Monitoring equipment (type, accuracy class, serial number, calibration frequency, date of last calibration, validity)	*/1416/Annex 3*
Measuring/ Reading/ Recording frequency	*Each project verification (triennial), maximum five-yearly.*
Calculation method (if applicable)	$$CSB_{im,m} = \left(\frac{1}{t_2 - t_1}\right) x\,(A_i - A_m)$$
QA/QC procedures applied	*See section 14.1.7 del Monitoring Report*

Source: CO2CERO and B-Terra

Data / Parameter	*EAim,m*
Data unit	*tCO2e*
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	*/1416/, /1454/Annex 3*
Value(s) of monitored parameter	*346.874 tCO2e*
Indicate what the data are used for (Baseline/ Project/ Leakage emission calculations)	*Emission from the project area*

Monitoring equipment (type, accuracy class, serial number, calibration frequency, date of last calibration, validity)	/1416/Annex 3/
Measuring/ Reading/ Recording frequency	Each project verification (triennial), maximum five-yearly.
Calculation method (if applicable)	$EAim, m = CSBim, m \; x \; CT_{eq}$
QA/QC procedures applied	See section 14.1.7 del Monitoring Report.

Source: CO2CERO and B-Terra

Data / Parameter	EAfm
Data unit	tCO2e
Description	Annual emission from deforestation in the leakage area
Measured /Calculated /Default:	Calculated according to the formula in the "Calculation method" section.
Source of data	/1416/-/1454/ Annex 3
Value(s) of monitored parameter	30.854 tCO2e
Indicate what the data are used for (Baseline/ Project/ Leakage emission calculations)	Emissions from the leakage belt
Monitoring equipment (type, accuracy class, serial number, calibration frequency, date of last calibration, validity)	Ware/1416/Annex 3
Measuring/ Reading/ Recording frequency	Each project verification (triennial), maximum five-yearly.
Calculation method (if applicable)	$EAfm = \left(CSBfm \; x \; CT_{eq} \right) - EAf$
QA/QC procedures applied	See section 14.1.7 del Monitoring Report.

Source: CO2CERO and B-Terra

Data / Parameter	DFP_REDD+
Data unit	Hectares

Description	Annual primary degradation in the project area
Measured /Calculated /Default:	Calculated according to the formula in the "Calculation method" section.
Source of data	/1417/Annex 3
Value(s) of monitored parameter	1.290,39 ha
Indicate what the data are used for (Baseline/ Project/ Leakage emission calculations)	Emissions from the project area
Monitoring equipment (type, accuracy class, serial number, calibration frequency, date of last calibration, validity)	/1417/Annex 3
Measuring/ Reading/ Recording frequency	Each project verification (triennial), maximum five-yearly.
Calculation method (if applicable)	$DFP_{REDD+proy,año} = \left(\frac{1}{t_2 - t_1}\right) x \left(A_{núcleo} - A_{núcleo-parche}\right)$
QA/QC procedures applied	See section 14.1.7 del Monitoring Report.

Source: CO2CERO and B-Terra

Data / Parameter	DFS_{REDD+}
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	/1417 /Annex 3
Value(s) of monitored parameter	00 ha
Indicate what the data are used for (Baseline/ Project/ Leakage emission calculations)	Emissions from the project area
Monitoring equipment (type, accuracy class, serial number, calibration frequency, date of last calibration, validity)	/1417/Annex 3

Measuring/ Reading/ Recording frequency	*Each project verification (triennial), maximum five-yearly.*
Calculation method (if applicable)	$DFS_{REDD+proy,año} = \left(\frac{1}{t_2 - t_1}\right) x \left(A_{perforado} - A_{perforado-parche}\right)$
QA/QC procedures applied	*See section 14.1.7. del Monitoring Report.*

Source: CO2CERO and B-Terra

Data / Parameter	DFS_{REDD+}
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	*/1417/ Annex 3*
Value(s) of monitored parameter	*865,79 ha*
Indicate what the data are used for (Baseline/ Project/ Leakage emission calculations)	*Emissions from the leakage belt*
Monitoring equipment (type, accuracy class, serial number, calibration frequency, date of last calibration, validity)	*/1417/Annex 3*
Measuring/ Reading/ Recording frequency	*Each project verification (triennial), maximum five-yearly.*
Calculation method (if applicable)	$DFP_{f,año} = \left(\frac{1}{t_2 - t_1}\right) x \left(A_{núcleo,f} - A_{núcleo-parche,f}\right)$
QA/QC procedures applied	*See section 14.1.7 del Monitoring Report.*

Source: CO2CERO and B-Terra

Data / Parameter	DFS_{REDD+}
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	*/1417 /Annex 3"*

Value(s) of monitored parameter	*00 ha*
Indicate what the data are used for (Baseline/ Project/ Leakage emission calculations)	*Emissions from the leakage belt*
Monitoring equipment (type, accuracy class, serial number, calibration frequency, date of last calibration, validity)	*/1417 /Annex 3*
Measuring/ Reading/ Recording frequency	*Each project verification (triennial), maximum five-yearly.*
Calculation method (if applicable)	$DFS_{f,año} = \left(\frac{1}{t_2 - t_1}\right) x \left(A_{perforado,f} - A_{perforado-parche,f}\right)$
QA/QC procedures applied	*See section 14.1.7 del Monitoring Report.*

Source: CO2CERO and B-Terra

Data / Parameter	*EAREDD+*
Data unit	*tCO2e*
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	*/1416/ Annex 3*
Value(s) of monitored parameter	*414.903,69 tCO2e*
Indicate what the data are used for (Baseline/ Project/ Leakage emission calculations)	*Emissions in the project scenario*
Monitoring equipment (type, accuracy class, serial number, calibration frequency, date of last calibration, validity)	*/1416/Annex 3*
Measuring/ Reading/ Recording frequency	*Each project verification (triennial), maximum five-yearly.*
Calculation method (if applicable)	$EA_{REDD+proy,año} = \left(DFP_{REDD+proy,año} \; x \; DTBCO_{2eq,1}\right) + \left(DFS_{REDD+proy,año} \; x \; DTBCO_{2eq,2}\right)$
QA/QC procedures applied	*See section 14.1.7. del Monitoring Report.*

Source: CO2CERO and B-Terra

Data / Parameter	EAf
Data unit	tCO2e
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	/1417 /Annex 3
Value(s) of monitored parameter	269.766,76 tCO2e
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)	/1417 /Annex 3
Measuring/ Reading/ Recording frequency	Each project verification (triennial), maximum five-yearly.
Calculation method (if applicable)	$EA_{f,año} = \left(DFP_{f,año} \; x \; DTBCO_{2eq,1} \right) + \left(DFS_{f,año} \; x \; DTBCO_{2eq,2} \right)$
QA/QC procedures applied	See section 14.1.7. del Monitoring Report.

Source: CO2CERO and B-Terra

The audit team verified the application of the Monitoring and Verification Report Tool V3.0 of April 2022 (section 9 and section 10), as follows:

- Confirmation of applicability conditions (detail of the compliance evaluation in section 5.5.2)
- Description of the Monitoring System, including data collection, procedures (detail of the compliance evaluation in section 5.6 and section 6.1)
- Information about data generation, aggregation, recording, calculation and reporting (detail of the compliance evaluation in section 6.1).
- Organization structure, roles and responsibilities of personnel, and emergency procedures for monitoring procedure/2/, /1385/, /1394/ and /1411/.
- Parameters used to calculate baseline, project emissions reductions, and leakage as well as other relevant parameters required by the applied methodology and the monitoring plan (detail of the compliance evaluation in section 5.5.4, section 6.2.3 and section 6.1.2).

- *Processes related to models and methods used to sampling and quality control /1488/-/1489/ (detail of the compliance evaluation in section 6.1.2).*
- *Specific information on how data and parameters will be monitored during the monitoring period /1411/ (detail of the compliance evaluation in section 6.1.2).*

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 REDD+ Emberá Wounaan 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 Standard version 1.0. The REDD+ Emberá Wounaan 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.

The audit team verified that the information associated with the activities of monitoring emissions and GHG reductions presents associated control and quality procedures /1411/, /1335/-/1339/. The reliability and consistency of the data and information necessary to estimate GHG reductions or emissions during the quantification period and the monitoring period were verified, such as: information sources associated with activity data /1416/-/1418/ /418/-/573/, /830-836/ and /1479/-/1481/, emission factors /1416/, /1478/, /69/-/125//524/531/ and /861/-/1312/, carbon reservoirs and emission sources including 1416/-1418/, /1534/, data conversion parameters /1416/-1418/; and it was confirmed that the have adequate uncertainty management (details of the compliance assessment in section 5.5.6).

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

The audit team evaluated compliance with the defined methods for the periodic calculation of GHG reductions or removals, and the leak data and information as follows:

- *Estimates of reduced GHG emissions generated within the project boundary of the Comarca Emberá Wounaan 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 REDD+ Emberá Wounaan project. Subsequently, the emissions avoided in the Ex Ante scenario for deforestation (EfdefM) and degradation (EfdegM) 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 leakages in each GHG quantification period.

ICONTEC considers that the methods defined for the periodic monitoring of the quantification of GHG emissions and removals are robust and consistent.

The audit team assessed compliance with the methods defined for the periodic calculation of GHG reductions or removals, and the leakage data and information as follows:

- The information sources associated with the activity data (2018-2022) /1416/-/1418/, /1409/-/1410/, /418/-/573/, /830/-836/, /1455/ and /1479/-/1481/, the emission factors /1453/,/1416/-/1418/ and /14109/-/1411/ /350/, the carbon pools and emission sources included /1416/-/1418/, /1411/, were corroborated and consistent with the BCR criteria established for the monitoring period. Additionally, the audit team verified the inclusion of GHG emissions from areas where fires were identified in the monitoring period /58/ /1416/-/1418/ and /1480/-1481/.

- The specification of all potential emissions occurring outside the project boundaries attributable to the Project's GHG activities (leakage) were verified through monitoring of deforestation in the leakage area /424/,/459/-/466/,/1454/.

- The procedures established for the management of GHG reductions or removals and the related quality controls for monitoring activities were verified through the control and quality procedures established by the project /1487/-/1490/.

- It was verified that the monitoring of the boundaries has a periodic (annual) follow-up of deforestation or disturbance events through satellite monitoring of forest cover (forest/non-forest maps) /1454/, /1455/.

- It was verified that the monitoring of the project emissions and reductions (2018-2022) is derived from the cartographic analysis of the project boundaries (forest/non-forest maps) /180/-/573/, /829/-/836/, /1479/-/1481/, /1454/-/1457/, and /1482/-/1539/. The data conversion parameters /1453/,/1416/-/1418/ are used correctly and therefore the mitigation results /1411/ are consistent and traceable.

ICONTEC considers that the methods defined for the periodic monitoring of the quantification of GHG emissions and removals are robust and consistent.

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 REDD+ Emberá Wounan project, the Comarca Emberá Wounaan, 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., and CO2CERO 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.

The audit team verified the assignment of roles and responsibilities to monitor and report the relevant variables for the calculation of reductions or eliminations /1411/ /1414/ /1388/ /1536/ /1423/. Additionally, it was verified that the project has assignment of roles and responsibility throughout the 61 indicators of REDD+ implementation activities /1414/ and an implementation and monitoring schedule /1414/ /1415/ and /1411/.

The process of assigning roles and responsibility was verified through the Governance Structure for the design, implementation and verification of REDD+ actions /1409/-/1411/

It was confirmed that both the Communities Indigenous and CO2CERO S.A.S. and B-Terra are effectively articulated to strengthen the capacities of the teams in the field and the correct execution of the actions /1414/ /1385/, /1394/, since shared responsibilities are presented to address the monitoring of the project area, monitoring of the Safeguards and SDGs, monitoring of REDD+ activities and monitoring of emissions and emissions reductions within the project boundaries (See Figure 10).

Figure 8. Governance Structure the REDD+ Emberá Wounaan Project
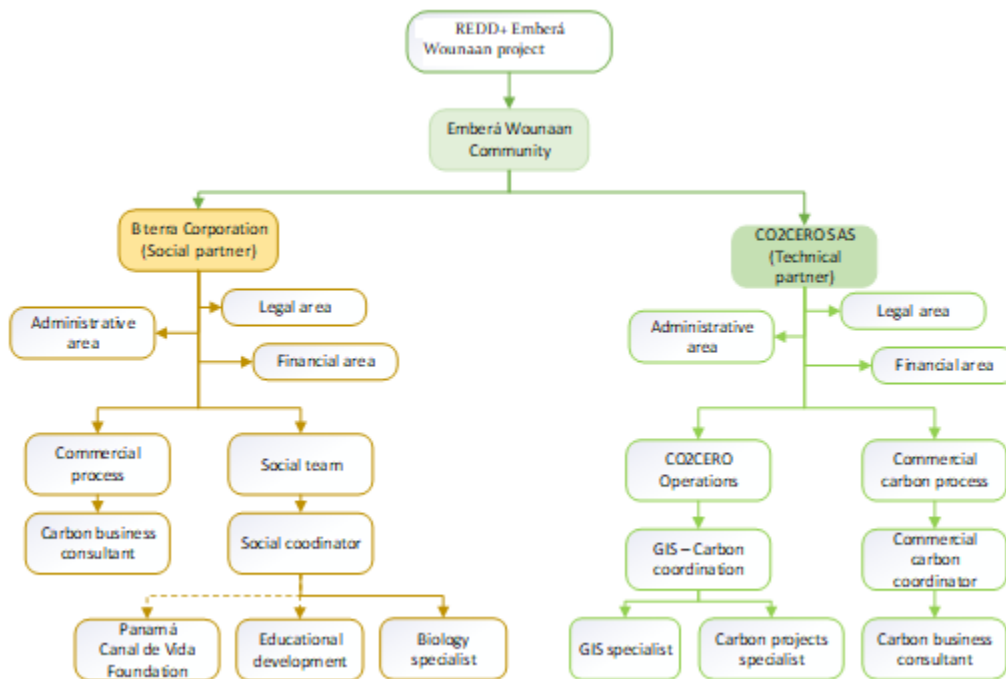
6.1.2.6 *Procedures related whit the assessment of the project contribution whit the Sustainable Development Goals (SDGs)*

The audit team verified that the project presented compliance with the contribution to the Sustainable Development Goals (SDGs) using the SDG Tool v1.0 It was verified that the

project proponent filled out the tool through excel /4/ and therein recorded all those project activities that were identified to be linked to the SDG targets.

In accordance with the criteria contained in the Excel tool, each SDG monitoring activity presented the following information: project activity, contribution of the activity, type of activity, unit of measurement of the activity (activity indicator) and the respective supports for each monitoring period.

The REDD+ 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 contribute are:

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

Table 27. Compliance assessment of SDG indicators

SDG	Global SDG indicator	Project activity	Indicador compliance
2. Zero hunger	*2.a.2 Total official flows of resources (official development assistance plus other official flows) allocated to the agricultural sector*	*To comply with the provisions of this indicator, the percentage allocated for the development of the agricultural sector is established in relation to the income to be obtained from the sale of carbon credits through the implementation of the project. This ensures the full and effective participation of all inhabitants of the communities belonging to the REDD+ Emberá Wounaan project.* *Additionally, compliance with goal 2.a.2. is achieved through the REDD+ 1.1.2. activity, as it is envisaged to provide tools for the management of development alternatives at the community level, focusing on health, education, and housing, as well as*	*Number of people trained in managing sustainable projects* *1) /809/* *2) /11/* *3) /8/*

SDG	Global SDG indicator	Project activity	Indicador compliance
		strengthening skills in budget management, finance, and economic resource administration at the community level.	

SDG	Global SDG indicator	Project activity	Indicador compliance
4. Quality education	4.3.1 Participation rate of youth and adults in formal and non-formal education and training in the previous 12 months, broken down by sex	Initially, training sessions are conducted focusing on sustainable forest management, good production practices, leadership skills, REDD+ and socio-environmental safeguards, and project management, finance, and resource administration. Information is collected on the number of trained individuals disaggregated by gender. The goal is to leverage the acquired knowledge in the future to implement non-formal educational programs. Below are some of the objectives outlined in the development of these activities: - Improve production levels within the indigenous territory. - Enhance the productive capacities and skills of community members. - Increase formal and non-formal education levels within the region. - Build capacities in women, youth, and adults for leadership in cultural, social, and economic domains. - Increase educational levels in soft skills. Finally, the number of individuals trained in the activities conducted is presented: - Training in project management, finance, and resource administration: 1) 7 trainings on project management, benefit distribution, and resource management: 2 men 2) Definition of agreements for resource management and understanding of the REDD+ project: 8 men. - Leadership training in good practices: 1) Training on the implications of the REDD+ project in the region, community development, and governance: 2 men. 2) Resolution of conflicts and territorial differences: 2 men and 9 women. - Training in REDD+ and socio-environmental safeguards: 1) Socialization on REDD+ initiatives and carbon capture: 5 men. 2-4) Socialization on REDD+ and analysis of deforestation and	- Scholarship plan design and number of scholarships awarded broken down by gender - Design strategy scholarship plan for women - Design scholarship plan and number of scholarships awarded broken down by gender - Number of training events on REDD techniques - Number of project formulation training events - Number of training, planning and follow-up events for the strengthening of productive projects for women - Design plan for capacity building in productive projects with emphasis on climate change and number of training events in productive

SDG	Global SDG indicator	Project activity	Indicador compliance
		degradation factors: 32 women and 70 men. *5) Definition of safeguards indicators: 2 men.* *6) Basic concepts training on Climate Change: 8 women and 53 men* *7-18; 20) Training on Climate Change, REDD+, and Carbon Market for residents and Nokora Council: 117 women, 286 men, and 4 illegible.* *19) Socialization on the REDD+ project, its scope, and objectives at the regional level: 5 men.*	*projects with emphasis on climate change* *- Number of training events in ecosystem restoration and conservation* *- Number of training events in sustainable construction for social infrastructure* *- Number of training events on governance and culture* *- Number of training events for community monitoring* *1) /1382/* *2) /1383/* *3) /9/* *4) /800/* *5) /7/* *6) /809/* *7) /11/* *8) /8/*

SDG	Global SDG indicator	Project activity		Indicador compliance
5. Gender equality	*5.1.1 Determine whether there are legal frameworks to promote, enforce and monitor gender equality and non-discrimination*	*In Panama, regulations exist for the promotion, enforcement, and monitoring of this indicator, as evidenced by the verification of compliance in the implementation of the REDD+ Emberá Wounaan project.* *The current applicable regulations are described, mainly the Public Policy for Equality of Opportunities for Women (2012), Law No. 4 (1999), Executive Decree No. 53 (2002), Belém do Pará Convention (1994), CEDAW Convention (1979), Beijing Platform for Action (1995), and National Women's Mechanism (2017). On the other hand, through the implementation of the REDD+ 1.2.2. activity, efforts are made to build capacities in women, youth, and adults for leadership in cultural, social, and economic spheres.*		*Design of participation strategy for women, youth, senior citizens, people with disabilities and other minority groups and % participants broken down.* 1) /809/ 2) /788/ 3) /18/
	5.5.2 Proportion of women in leadership positions	*Activity 1.1.2 Training in project management, finance, and resource administration, and its corresponding indicator, it is possible to identify the number of women involved in training processes and whether they hold a direct or leadership role within them. Additionally, on-site information gathering is consolidating data from each respondent regarding their role within the Region (Activity 2.1.3 assessment of the state of provision and availability of basic services, sanitation, health, and education).*	*Number of training, planning and monitoring events to strengthen productive projects for women* 1) /809/ 2) /790/ 3) /8/	

SDG	Global SDG indicator	Project activity	Indicador compliance
6. Clean water and sanitation	6.1.1	Activity 2.1.3 assesses the state of provision and availability of basic services, sanitation, health, and education. Its objective is to identify focal points for individual and community development planning, as evidenced by the number of households evaluated annually regarding the provision of basic services and the initiatives aimed at improving the provision of essential public services in the communities. Water is one of the elements involved in the analysis.	Design of basic sanitation infrastructure plans and % basic sanitation infrastructures built 1) /1549/

SDG	Global SDG indicator	Project activity	Indicador compliance
13. Climate Action	13.2.1 Number of countries that have reported the establishment or implementation of a policy, strategy, or integrated plan to enhance their capacity to adapt to the adverse effects of climate change, promoting climate resilience and low-emission development without compromising food production. This may include a national adaptation plan, nationally determined contribution, national communication, or biennial update report.	The Panamanian National Climate Change Policy establishes the principle of recognizing the commitment to implementing actions for adaptation and mitigation of the adverse effects of climate change, considering areas of poverty, conservation and recovery of natural resources, and preservation of ecosystems. Within its objective 3, the policy aims to promote actions related to climate change mitigation that are compatible with the sustainable economic and social development established in the Kyoto Protocol. This involves promoting the implementation of development projects in the forestry sector, supported by the Clean Development Mechanism (CDM), including a REDD+ climate change mitigation project. Additionally, Panama has the 2050 National Climate Change Strategy from the Ministry of Environment, where adjustments to the nation's environmental regulations are consolidated, and mechanisms for climate change mitigation, such as the National REDD+ Strategy, are outlined. Similarly, Panama has updated its Nationally Determined Contribution (NDC), involving ten (10) economic sectors, presenting operational climate scenarios resulting from designed policy instruments.	Design of a Risk Management Plan based on SNB. 1) /1550/ 2) /1419/ 3) /689/
15. Life of terrestrial ecosystems	15.1.1 Forested area as a proportion of total area	Cartographic analysis is conducted to establish the eligibility of the project area, defining forest and non-forest areas in relation to the total land area. For the year 2022, a total of 421,653.49 hectares of forest have been identified. Additionally, REDD+ Activity 4.2.3 aims to increase carbon reservoirs, involve new production and conservation activities in the territory, and restore	Design of the diagnosis of the state of ecosystems, ecosystem services and vulnerability of ecosystems to the effects of climate change and number of contracts contracted to prepare the diagnosis. 1) /126/-/133/

SDG	Global SDG indicator	Project activity		Indicador compliance
		degraded areas and their ecosystem services.		
	15.1.2 Proportion of important sites for terrestrial and freshwater biodiversity included in protected areas, disaggregated by ecosystem type.	*For the identification of important biodiversity sites, a cartographic analysis is conducted by ecosystem type, using the Holdridge climatic classification within the protected areas located in the Cémaco and Sambú regions. It is identified that the very humid tropical forest presents a higher proportion of the area, accounting for 32.54% across all protected areas, followed by pre-montane rainforest (30.09%), very humid pre-montane forest (28.26%), tropical humid forest (8.21%), and low montane rainforest (0.90%).*		*Design of capacity building plans for productive projects with emphasis on climate change and number of training events on productive projects with emphasis on climate change.* *1) /1409/-/1410/*
	15.3.1 Proportion of degraded land compared to the total land area.	*Compliance is achieved through the implementation of REDD+ Activity 4.2.2, which outlines forest restoration strategies aimed at reducing the impacts generated by forest degradation and increasing carbon reservoirs within the region. This is achieved through the engagement of the entire community in climate change mitigation activities. Additionally, an analysis is conducted on the*	*1) /1409/-/1410/* *1) /126/-/133/*	

SDG	Global SDG indicator	Project activity		Indicador compliance
		annual historical degradation of the project area, highlighting the proportion of degraded land in the total area and the leakage area, under both baseline and project scenarios.		
	15.4.1 Important sites for mountain biodiversity are included in protected areas.	*As part of the development of REDD+ Activity 4.1.2, information is expected to be generated on the current state of the natural resources owned by the region, along with an increase in knowledge associated with biodiversity and the richness of flora. Additionally, an assessment of the area is conducted. For the delimitation of the mountain landscape, a cartographic analysis was performed, identifying areas with slopes greater than 30% within the total protected areas. It was determined that 13.85% (19,413.41 ha) of this landscape belongs to important sites for biodiversity, mainly located in the Darién National Park.*	*1)* /67/	
	15.4.2 Mountain Green Cover Index	*The area of stable forest within the project corresponds to 421,653.49*		/1454/

SDG	Global SDG indicator	Project activity		Indicador compliance
		hectares, representing identified stable forest for the year 2022.		
	15.5.1 Red List Index	*To meet this indicator, Activity 4.1.2 is carried out, which monitors vegetation and associated biodiversity, including relevant faunal groups if applicable. Additionally, workshops are conducted to identify actors involved in deforestation and forest degradation, along with significant events in the community's history. This helps in understanding primarily the specimens of commercially traded flora originating from illicit trafficking and some of the wild fauna.* *In the analysis conducted for biodiversity contributions, it is possible to identify each faunal group and species determined to be in some state of threat according to the regulations of the Ministry of Environment, resolution DM-0657 of 2016.*	1) /67/ 2) /1310/-/1312/	

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 REDD+ Emberá Wounaan project quantifies the reduced GHG emissions within the project boundaries of the Comarca Emberá Wounaan, 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+ BCR0002 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 REDD+ Emberá Wounaan 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. 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.

a. **Activity Data.**

The audit team verified that the activity data of the baseline scenario described in calculations /1416/-/1418/ are based on the cartographic input from the Forest/Non-Forest maps /418/-/573/, /830/-836/and /1479/-/1481/performing the following processes:

Deforestation:

1. *Estimation of the deforestation rate based on the historical average:*

The change in forest cover area (FCA) was analyzed during the historical period from 2008 to 2018. A land cover change analysis was conducted between the project's start date and ten years prior, establishing that on the first date the area had forest cover and on the second it no longer did. Landsat images were used, a reliable source to ensure consistency and accuracy in tracking forest changes over time. /1416/

2. Annual historical deforestation in the reference region:

Data on forest area at the beginning and end of the reference period were used to estimate the annual change in forest cover in the reference region.

This estimation reflects the projected forest loss in the baseline scenario /1416/.

3. Projected annual deforestation in the scenario with the REDD+ Project:

The annual change in forest area was considered in the scenario without the project, and a 70% reduction in expected deforestation was applied as a result of the implementation of REDD+ activities..

4. Annual historical deforestation in the leak area:

The analysis used in the reference region was replicated, using data on forest cover at the beginning and end of the reference period, to calculate annual deforestation in the leakage area./1416/.

5. Projected annual deforestation in the leakage area under the REDD+ Project scenario

The annual change in forested area in the leakage area was estimated, considering a 10% increase in emissions due to REDD+ activities in this area, according to the BCR 0002 V3.1 methodology./1416/

This process allowed obtaining an accurate estimate of historical and projected deforestation in both the reference region and the leakage area, under scenarios with and without the REDD+ project.

Degradation:

The audit team validated and verified that the project estimated forest degradation by seeking to determine changes in aboveground biomass in different forest cover classes through fragmentation analysis. Through the application of the BCR0002 v3.1 Methodology in the following manner:

-Use of natural forest cover layers for the years 2008, 2013, and 2018.

-Evaluation of forest fragmentation using the Morphological Spatial Pattern Analysis "MSPA" tool to characterize spatial patterns.

-Segmentation and result of the MSPA tool into seven classes: Core, Island, Perforation, Edge, Loop, Bridge, Branch, and background classes.-Selection of categories Core, Drillings, and Islands.

-Precision analysis to reduce uncertainties in degradation estimates./1455/

-Evaluation and analysis of the areas in Transition between fragmentation classes (Primary degradation: from core to patch and Secondary degradation: from perforated to patch.) See Table 28.

Table 28. Fragmentation class transitions in the baseline scenario

Spatial limit	Class year 2008	Class year 2018	BLMM (ha) Patch	BLMS (ha) Patch
Reference area	Core		2.741,65	11.419,76
	Perforated		0,00	0,00
	Total		**2.741,65**	**11.419,76**
Leakage area	Core		353,16	1.355,59
	Perforated		0,00	0,00
	Total		**353,16**	**1.355,59**

Source: *PDD CO2CERO SAS, 2023.*

-Estimation of historical annual forest degradation in the project area considering primary and secondary degradation in the reference region for the years 2008 and 2018.

-Estimation of annual historical forest degradation in the leakage area considering primary and secondary degradation in the leakage area for the years 2008 and 2018

- Estimation of projected forest degradation in the project area based on historical degradation with expected reduction due to REDD activities.

-Estimation of the projected annual Degradation in the leakage area considering degradation patterns in the leakage area, with a 10% increase in emissions due to REDD+ activities.

Evaluation of the estimated deforestation rate in the baseline scenario applied to the project area:

The audit team validated and verified that the project calculates the deforestation rate according to Methodology BCR0002 v 3.1 (Section 13.2) based on the analysis of land cover change from forest to non-forest between at least two dates (start date and ten years before the start date), namely 2008 and 2018 /1416/. In this way, only the areas where forest is

detected on the first date and not forest on the second (gross deforestation) are taken into account, applying the following equation:

$$CSB_{año} = \left(\frac{1}{t_2 - t_1}\right) * (A_1 - A_2)$$

Where,

t₂= Final year of the reference period; year

t₁=Initial year of the reference period; year

A₁=Forest area in the reference region at the initial time; ha

A₂=Forest area in the reference region at the final time; ha

In accordance with the delineation of the reference region described in section 5.5.4 of this report, the audit team validated and verified the deforestation behavior in the reference region in relation to the area of the REDD+ Emberá Wounaan project. To do this, the Puyravaud Deforestation Rate was calculated using the following equation:

$$r = \left(\frac{1}{t_2 - t_1}\right) * ln\frac{A_2}{A_1}$$

where A₁ and A₂ are the forest cover at time t₁and t₂, respectively.

Historical deforestation was assessed for five time periods in the reference area and the project area (See Table 29).

Table 29. Historical deforestation 2008-2018 occurred in the reference region and project area

	REFERENCE AREA		PROJECT AREA	
YEAR	*FOREST AREA*	*DEFORESTATION RATE*	*FOREST AREA*	*DEFORESTATION RATE*
2008 – 2011	*30.064,56*	*-1,87%*	*740,17*	*-0,06%*
2011 – 2013	*7.302,19*	*-0,70%*	*531,21*	*-0,06%*
2013 – 2015	*9.733,78*	*-0,95%*	*671,56*	*-0,08%*
2015 – 2017	*15.155,12*	*-1,52%*	*2.599,99*	*-0,30%*
2017 – 2018	*6.847,46*	*-1,41%*	*759,72*	*-0,18%*
	Average	*-1,29%*	*Average*	*-0,13%*

Source: Source: CO2CERO, PDD and MR

According to the above, it is considered that the deforestation rate has generally decreased from a maximum value of 1.87% in the first period to a value of 1.41% in the last period. It

can be concluded that the general trend of the Reference Region is decreasing and, although fluctuations are observed, the deforestation rate is contained within a relatively stable margin, while for the project area the general trend is increasing, which allows us to infer that in the reference region the remaining forests are stabilized. Based on the Forest Transition Theory /1535/, it can be inferred that the reference region, given the high pressure from deforestation and historical degradation agents, is in the final stage, where significantly low forest cover results in a low deforestation rate (in relation to its previous periods). At this point, forest cover stabilizes.

For its part, the project area is in a different phase, where the dynamics of deforestation and access to agents of degradation and deforestation are intensified, generating increasing pressure in the area. According to the above, the audit team considers that the deforestation of the reference region for the baseline scenario reflects the future deforestation trend faced by the project area without the implementation of a GHG mitigation initiative such as the REDD+ Emberá Wounaan project. In turn, it considers that the difference between the rates presented in Table 30 is inferred because the project area has been more successful in controlling deforestation compared to the reference region, given the organization, governance, and commitment of the Emberá Wounaan Comarca, which is the proponent of the project.

Finally, through the review of secondary information on deforestation rates in the Panama region and the Chocó-Darién Ecoregion (the geographical location of the project), the audit team confirms that this is one of the 11 places where deforestation is most concentrated /1537/,/1538/. The Darién of Panama is under high pressure, mainly due to colonization, the transformation of forest covers for land uses intended for crops, and illegal logging /1536/. This has raised concerns about the indigenous territories that inhabit the area, given the increasing invasion by colonization. Such is the case that it is estimated that between 2015 and 2017, forest cover loss tripled from 0.01 million hectares to 0.03 million hectares in the ecoregion, with the highest concentration in the eastern part of Panama /1539/.

As a result of the cross-referencing of information, /1426/-/1428/, /1430/, /1431/, /1433/, an approximation of the annual change rate for the REDD+ Emberá Wounaan project influence region was obtained for specific cases as shown below:

Table 30. Summary of exchange rate data according to bibliographic sources

Spatial reference	Forest Area (ha)					Annual rate of change (%)
	2000	2002	2007	2008	2015	
Ecorregión Global Chocó-Darién /1426/-/1428/	-	11,130,227.53	-	-	8,563,791.24	- 2.00%
Panamá /1430/	4,255,332	-	-	3,828,489	-	- 1.31%
Oeste panameño /1433/	-	-	-	-	-	- 2.35%
Average						- 1.69%

According to the aforementioned, the auditing team considers that the baseline scenario of the REDD+ Emberá Wounaan project reflects the reality historically faced by the territory based on the estimation of changes in forest area, which constitute the activity data for estimating deforestation.

b. *Emission Factor*

The audit team validated and verified the determination of emission factors for the baseline scenario based on the methodological reconstruction of the NREF of Panama /821/ carried out by the proponent, using IPCC principles for estimating the factors /1482/. A forest inventory was conducted using a simple random sampling method, establishing the selection of representative plots in the two forest strata identified for the project: Secondary Mixed Broadleaf Forest (2 plots) and Mature Mixed Broadleaf Forest (6 plots). It was verified that they presented a sampling error of 9.79%, below the 10% threshold with a 95% probability. The review and remeasurement of the plots are described in section 4.4. of this report. The project also measured leaf litter and soil organic carbon. /1478/,/69/-/125//524/531/ and /861/-/1312/

The proponent used the NREF 2022 and INFyC formulas to calculate Above Ground Biomass (AGB), Below Ground Biomass (BGB), and Soil Organic Carbon (SOC), the latter over a period of 20 years, in accordance with the methodologies established by NREF/822/. It was verified that the emission factor calculation took into account the types of land cover in the project, using carbon reservoirs of aboveground biomass, belowground biomass, dead wood, litter, and soil organic carbon. The relevance of applying Equation

 4, 5, and 6 of the PDD /1409/ was evaluated.

Regarding the degradation of the project, it was verified that the emission factors were calculated considering the defined forest strata, a carbon reduction was established in percentages according to the type of fragmentation (core, perforated, patch) /1533/ and the carbon losses associated with these changes in the forest structure. The relevance of applying Equations 7, 8, and 9 of the PDD /1409/ was evaluated.

This processing allowed for the verification of the calculation of the emission factors associated with deforestation and degradation activities /1416/-/1417/.

c. *Uncertainty*

The application of uncertainty management procedures was verified /1453/. According to the methodology (section 13.1) and the Biocarbon Standard (11.1), the accuracy of the activity data was greater than 90% /418/-/573/, /830/-836/and /1479/-/1481/ and the emission factors used /1416/-/1418/ were consistent with the GHG inventories and the methodological reconstruction of the NREF /600/ /596/.

The audit team verified the accuracy of the uncertainty estimation of activity data through the maps generated by the Hansen et al. (2013) model /1434/, which classifies areas as "forest" or "non-forest" to monitor deforestation. The evaluation was carried out by reviewing and verifying the confusion matrix, which compares the model's predictions with actual observations, calculating the proportion of correct and incorrect classifications in the assignment of forest cover, and proportionally assigning validation points in the areas of interest to ensure greater reliability. Below is Table 31 with the obtained accuracies, ensuring percentages greater than 90%.

Table 31. Summary of precisions in the project areas.

Year	Type of area		
	Leakage Area	*Project Area*	*Reference Area*
2008	*97,8*	*98,4*	*90,8*
2013	*95,4*	*N/A*	*90,1*
2017	*90,8*	*97,8*	*N/A*
2018	*92,0*	*97,0*	*90,8*
2019	*91,2*	*96,4*	*N/A*
2020	*91,8*	*96,2*	*N/A*
2021	*92,4*	*96,2*	*N/A*
2022	*92,8*	*96,0*	*N/A*

Source: Source: CO2CERO, PDD and MR.

The uncertainty assessment for the emission factors was determined through calculations for each reservoir according to the methodological document BCR0002 v3.1. This evaluation was carried out using the equation established in Volume 1, Chapter 3, on Uncertainties of the IPCC 2006 /1534/. The audit team verified that the use of equations 1, 2, and 3 of the PDD /1409/ was appropriate and accurate, obtaining a result of 17.16%. Therefore, the lower confidence interval value was taken as established by the methodological document BCR0002 v3.1. The value to which the lower confidence interval was applied was the emission factor of each reservoir. The above ensures the process of conservatism and the application of uncertainty management.

6.2.3 Mitigation results

6.2.3.1 GHG emissions reduction/removal in the baseline scenario

The quantification of GHG emissions and reductions in the baseline scenario was estimated for the project boundaries in accordance with section 13.4 of the BCR0002 Methodology (see section 6.2.2 of this report).

The audit team verified the application of the equations and parameters described in section 6.2.2. Based on the emission factor obtained for the project, baseline emissions from

deforestation were calculated, resulting in a total of 74,327,561 tCO2e for all the years within the project area.

Table 32. Emissions deforestation in the Baseline Scenario

Year	Project Area			Leakage Area
	EAlb (tCO₂e)		Total	EAf (tCO₂e)
	BLMM	BLMS		
2018	276.504	1.454.412	1.730.916	122.044
2019	395.780	2.081.805	2.477.585	174.691
2020	395.780	2.081.805	2.477.585	174.691
2021	395.780	2.081.805	2.477.585	174.691
2022	395.780	2.081.805	2.477.585	174.691
2023	395.780	2.081.805	2.477.585	174.691
2024	395.780	2.081.805	2.477.585	174.691
2025	395.780	2.081.805	2.477.585	174.691
2026	395.780	2.081.805	2.477.585	174.691
2027	395.780	2.081.805	2.477.585	174.691
2028	395.780	2.081.805	2.477.585	174.691
2029	395.780	2.081.805	2.477.585	174.691
2030	395.780	2.081.805	2.477.585	174.691
2031	395.780	2.081.805	2.477.585	174.691
2032	395.780	2.081.805	2.477.585	174.691
2033	395.780	2.081.805	2.477.585	174.691
2034	395.780	2.081.805	2.477.585	174.691
2035	395.780	2.081.805	2.477.585	174.691
2036	395.780	2.081.805	2.477.585	174.691
2037	395.780	2.081.805	2.477.585	174.691
2038	395.780	2.081.805	2.477.585	174.691
2039	395.780	2.081.805	2.477.585	174.691
2040	395.780	2.081.805	2.477.585	174.691
2041	395.780	2.081.805	2.477.585	174.691
2042	395.780	2.081.805	2.477.585	174.691
2043	395.780	2.081.805	2.477.585	174.691
2044	395.780	2.081.805	2.477.585	174.691
2045	395.780	2.081.805	2.477.585	174.691
2046	395.780	2.081.805	2.477.585	174.691
2047	395.780	2.081.805	2.477.585	174.691
2048	119.276	627.393	746.670	52.647
TOTAL	11.873.397	62.454.164	74.327.561	5.240.726

Source: CO2CERO, PDD and MR.

The audit team validated and verified that the baseline for degradation was calculated from the emission factor obtained for the project, thus obtaining a total of emissions of 12,849,465 tCO2e for all the years within the project area.

Table 33. Emissions degradation in the Baseline Scenario

Year	Project Area			Leakage Area
	EAlbdeg (tCO$_2$e)		Total	EAf (tCO$_2$e)
	BLMM	BLMS		
2018	86.738	212.496	299.234	36.397
2019	124.155	304.161	428.316	52.098
2020	124.155	304.161	428.316	52.098
2021	124.155	304.161	428.316	52.098
2022	124.155	304.161	428.316	52.098
2023	124.155	304.161	428.316	52.098
2024	124.155	304.161	428.316	52.098
2025	124.155	304.161	428.316	52.098
2026	124.155	304.161	428.316	52.098
2027	124.155	304.161	428.316	52.098
2028	124.155	304.161	428.316	52.098
2029	124.155	304.161	428.316	52.098
2030	124.155	304.161	428.316	52.098
2031	124.155	304.161	428.316	52.098
2032	124.155	304.161	428.316	52.098
2033	124.155	304.161	428.316	52.098
2034	124.155	304.161	428.316	52.098
2035	124.155	304.161	428.316	52.098
2036	124.155	304.161	428.316	52.098
2037	124.155	304.161	428.316	52.098
2038	124.155	304.161	428.316	52.098
2039	124.155	304.161	428.316	52.098
2040	124.155	304.161	428.316	52.098
2041	124.155	304.161	428.316	52.098
2042	124.155	304.161	428.316	52.098
2043	124.155	304.161	428.316	52.098
2044	124.155	304.161	428.316	52.098
2045	124.155	304.161	428.316	52.098
2046	124.155	304.161	428.316	52.098
2047	124.155	304.161	428.316	52.098

| Year | Project Area | | | Leakage Area |
| | EAlbdeg (tCO₂e) | | Total | EAf (tCO₂e) |
	BLMM	BLMS		
2048	37.416	91.665	129.081	15.701
TOTAL	3.724.639	9.124.827	12.849.465	1.562.950

Source: CO2CERO, PDD and MR

In conclusion, the audit team satisfactorily verified the quantification associated with the baseline scenario, considering the data, parameters and equations described, and considers that the estimate is reliable and consistent with the REDD+ Methodological Document and the Biocarbon Standard.

6.2.3.2 GHG emissions reduction/removal in the project scenario

The quantification of GHG emissions and reductions in the project scenario was estimated for the leakage area and project area in accordance with section 13 and section 14.5 of the BCR Methodology BCR0002. Specifically, the ex ante project scenario estimated the projection of the mitigation potential of REDD+ activities during the period 2018-2048; while the ex post project scenario quantified the GHG reductions actually achieved during the period 2018-2022.

a) Activity data

In the ex ante scenario, the audit team verified that the forest loss data were obtained by projecting a decrease in deforestation due to the implementation of REDD+ activities compared to the baseline (69.86% for the Mature Mixed Broadleaf Forest stratum and 93.67% for the Secondary Mixed Broadleaf Forest); that is, it was estimated that during the project's quantification period, deforestation in the project area would decrease by 69.86% and 93.67% compared to the baseline activity data /1409//14010/,/1416/-/1418/. Likewise, it was verified that deforestation in the leakage area was derived from a projection of an increase (10%) in deforestation due to the implementation of REDD+ activities with respect to the baseline; that is, it was estimated that during the project quantification period, deforestation in the leakage area would increase by 10% compared to the baseline activity data.

It was confirmed that the deforestation projection described in spreadsheet /1416/ -/1418/ and Project Document /1409/-/1410/ is estimated based on the criteria described in section 13.2.1 of the methodology, i.e. using the following equation to estimate the change in forest cover in the project boundaries during the period 2018-2048.

$$CSB_{proy,año} = CSB_{lb,año} * (1 - \%DD)$$

Where:

$CSB_{proy,año}$= Projected annual change in area covered by forest in the scenario with project (ha)

$CSB_{lb,año}$= Annual change in the area covered by forest in the without-project scenario (ha)

%DD = Projected decrease in deforestation due to the implementation of REDD+ activities (69.86% y 93.67%)

$$CSB_{REDD+proy,f\ año} = CSB_{f,lb} * (1 + \%Ef)$$

Where:

$CSB_{REDD+proy,faño}$= Projected annual change in the area covered by forest in the leakage area, in the scenario with project (ha)

$CSB_{f,lb}$= Annual change in the area covered by forest in the leakage area in the without-project scenario (ha)

%Ef = Percentage increase in emissions in the leakage area due to the implementation of REDD+ activities (10%).Furthermore, the audit team verified that the activity data for the monitoring period (ex post) described in calculations /1416/-/1418/ are derived from the forest/non-forest maps /418/-/573/, /830/-836/and /1479/-/1481/, prepared by Hansen et al. (2010) and Hansen et al. (2013), corresponding to the period 2018-2022. It was confirmed that the deforestation analysis for the monitoring period described in spreadsheet /1416/-/1418/, forest/non-forest maps /418/-/573/, /830/-836/and /1479/-/1481/ and Monitoring Report /1411/ is estimated based on the criteria described in section 14.5 of the methodology, as follows:

$$CSB_{proy,año} = \left(\frac{1}{t_2 - t_1}\right) * \left(A_{REDD+proy,1} - A_{REDD+proy,2}\right)$$

Where:

$CSB_{proy,año}$= Annual change in the area covered by forest in the project area (ha)

t_2= Year end of monitoring period

t_1= Initial year of the monitoring period

$A_{REDD+proy,1}$= Area of forest in the project area at the beginning of the monitoring period (ha)

$A_{REDD+proy,2}$= Area of forest in the project area at the end of the monitoring period (ha).

$$CSB_{f,año} = \left(\frac{1}{t_2 - t_1}\right) * \left(A_{f,1} - A_{f,2}\right)$$

Where:

$CSB_{f,año}$= Annual change in area covered by forest in the leakage area (ha)
t_2= Year end of monitoring period
t_1= Initial year of the monitoring period
$A_{f,1}$= Area in forest, in the leakage area at the beginning of the monitoring period(ha)
$A_{f,2}$= Area in forest, in leakage area at the end of the monitoring period (ha).

Table 34. Deforestation within the project boundaries in the ex post scenario and ex ante scenario

Period	Year	PROJECT AREA		LEAKAGE AREA	
		Deforestation with project strata BLMM	*Deforestation with project strata BLMS*	*Deforestation with project strata BLMM*	*Deforestation with project strata BLMS*
		CSB REDD+proy (ha)	*CSB REDD+proy (ha)*	*CSB f, REDD+proy (ha)*	*CSB f, REDD+proy (ha)*
Ex post	2018	179.86	335.99	58.27	222.19
	2019	257.45	480.93	83.40	318.03
	2020	257.45	480.93	83.40	318.03
	2021	257.45	480.93	83.40	318.03
	2022	257.45	480.93	83.40	318.03
Ex ante	2023	187,21	346,78	34.98	400.88
	2024	187,21	346,78	34.98	400.88
	2025	187,21	346,78	34.98	400.88
	2026	187,21	346,78	34.98	400.88
	2027	187,21	346,78	34.98	400.88
	2028	187,21	346,78	34.98	400.88
	2029	187,21	346,78	34.98	400.88
	2030	187,21	346,78	34.98	400.88
	2031	187,21	346,78	34.98	400.88
	2032	187,21	346,78	34.98	400.88
	2033	187,21	346,78	34.98	400.88
	2034	187,21	346,78	34.98	400.88
	2035	187,21	346,78	34.98	400.88
	2036	187,21	346,78	34.98	400.88
	2037	187,21	346,78	34.98	400.88
	2038	187,21	346,78	34.98	400.88
	2039	187,21	346,78	34.98	400.88
	2040	187,21	346,78	34.98	400.88
	2041	187,21	346,78	34.98	400.88
	2042	187,21	346,78	34.98	400.88
	2043	187,21	346,78	34.98	400.88

		PROJECT AREA		LEAKAGE AREA	
Period	**Year**	*Deforestation with project strata BLMM*	*Deforestation with project strata BLMS*	*Deforestation with project strata BLMM*	*Deforestation with project strata BLMS*
		CSB REDD+proy (ha)	*CSB REDD+proy (ha)*	*CSB f, REDD+proy (ha)*	*CSB f, REDD+proy (ha)*
	2044	*187,21*	*346,78*	*34.98*	*400.88*
	2045	*187,21*	*346,78*	*34.98*	*400.88*
	2046	*187,21*	*346,78*	*34.98*	*400.88*
	2047	*187,21*	*346,78*	*34.98*	*400.88*
	2048	*56,42*	*104.51*	*10.54*	*120.81*

Source: CO2CERO, PDD and MR

Table 35. Primary Degradation within the project boundaries in the ex post scenario and ex ante scenario.

		PROJECT AREA	PROJECT AREA	LEAKAGE AREA	LEAKAGE AREA
Period	**Year**	*Primary Degradation with project strata BLMM*	*Primary Degradation with project strata BLMS*	*Primary Degradation with project strata BLMM*	*Primary Degradation with project strata BLMS*
		DFP REDD+proy (ha)	*DFP REDD+proy (ha)*	*DFP f, REDD+proy (ha)*	*DFP f, REDD+proy (ha)*
Ex post	*2018*	*73.22*	*141.45*	*24.05*	*134.12*
	2019	*112.57*	*345.06*	*110.66*	*255.45*
	2020	*65.65*	*121.17*	*25.31*	*61.91*
	2021	*19.43*	*74.24*	*11.17*	*134.11*
	2022	*79.38*	*165.61*	*28.45*	*12.33*
Ex ante	*2023*	*49.15*	*123.55*	*38.85*	*149.11*
	2024	*49.15*	*123.55*	*38.85*	*149.11*
	2025	*49.15*	*123.55*	*38.85*	*149.11*
	2026	*49.15*	*123.55*	*38.85*	*149.11*
	2027	*49.15*	*123.55*	*38.85*	*149.11*
	2028	*49.15*	*123.55*	*38.85*	*149.11*
	2029	*49.15*	*123.55*	*38.85*	*149.11*
	2030	*49.15*	*123.55*	*38.85*	*149.11*
	2031	*49.15*	*123.55*	*38.85*	*149.11*
	2032	*49.15*	*123.55*	*38.85*	*149.11*
	2033	*49.15*	*123.55*	*38.85*	*149.11*
	2034	*49.15*	*123.55*	*38.85*	*149.11*
	2035	*49.15*	*123.55*	*38.85*	*149.11*
	2036	*49.15*	*123.55*	*38.85*	*149.11*

Period	Year	PROJECT AREA Primary Degradation with project strata BLMM DFP REDD+proy (ha)	PROJECT AREA Primary Degradation with project strata BLMS DFP REDD+proy (ha)	LEAKAGE AREA Primary Degradation with project strata BLMM DFP f, REDD+proy (ha)	LEAKAGE AREA Primary Degradation with project strata BLMS DFP f, REDD+proy (ha)
	2037	49.15	123.55	38.85	149.11
	2038	49.15	123.55	38.85	149.11
	2039	49.15	123.55	38.85	149.11
	2040	49.15	123.55	38.85	149.11
	2041	49.15	123.55	38.85	149.11
	2042	49.15	123.55	38.85	149.11
	2043	49.15	123.55	38.85	149.11
	2044	49.15	123.55	38.85	149.11
	2045	49.15	123.55	38.85	149.11
	2046	49.15	123.55	38.85	149.11
	2047	49.15	123.55	38.85	149.11
	2048	14.81	37.24	11.71	44.94

Source: CO2CERO, PDD and MR.

Table 36. Secondary Degradation within the project boundaries in the ex post scenario and ex ante scenario

Period	Year	PROJECT AREA Secondary Degradation with project strata BLMM DFS REDD+proy (ha)	PROJECT AREA Secondary Degradation with project strata BLMS DFS REDD+proy (ha)	LEAKAGE AREA Secondary Degradation with project strata BLMM DFS f, REDD+proy (ha)	LEAKAGE AREA Secondary Degradation with project strata BLMS DFS f, REDD+proy (ha)
Ex post	2018	0.00	0.00	0.00	0.00
	2019	0.00	0.00	0.00	0.00
	2020	0.00	0.00	0.00	0.00
	2021	0.00	0.00	0.00	0.00
	2022	0.00	0.00	0.00	0.00
Ex ante	2023	0.00	0.00	0.00	0.00
	2024	0.00	0.00	0.00	0.00
	2025	0.00	0.00	0.00	0.00
	2026	0.00	0.00	0.00	0.00
	2027	0.00	0.00	0.00	0.00
	2028	0.00	0.00	0.00	0.00

Period	Year	PROJECT AREA *Secondary Degradation with project strata BLMM* *DFS REDD+proy (ha)*	PROJECT AREA *Secondary Degradation with project strata BLMS* *DFS REDD+proy (ha)*	LEAKAGE AREA *Secondary Degradation with project strata BLMM* *DFS f, REDD+proy (ha)*	LEAKAGE AREA *Secondary Degradation with project strata BLMS* *DFS f, REDD+proy (ha)*
	2029	0.00	0.00	0.00	0.00
	2030	0.00	0.00	0.00	0.00
	2031	0.00	0.00	0.00	0.00
	2032	0.00	0.00	0.00	0.00
	2033	0.00	0.00	0.00	0.00
	2034	0.00	0.00	0.00	0.00
	2035	0.00	0.00	0.00	0.00
	2036	0.00	0.00	0.00	0.00
	2037	0.00	0.00	0.00	0.00
	2038	0.00	0.00	0.00	0.00
	2039	0.00	0.00	0.00	0.00
	2040	0.00	0.00	0.00	0.00
	2041	0.00	0.00	0.00	0.00
	2042	0.00	0.00	0.00	0.00
	2043	0.00	0.00	0.00	0.00
	2044	0.00	0.00	0.00	0.00
	2045	0.00	0.00	0.00	0.00
	2046	0.00	0.00	0.00	0.00
	2047	0.00	0.00	0.00	0.00
	2048	0.00	0.00	0.00	0.00

Source: CO2CERO, PDD and MR.

Regarding the variables $A_{núcleo,lb}$; $A_{perforado,lb}$; $A_{perforado,lb,f}$; and $A_{perforado,lb,f}$, it was justified that they were considered as zero since the transition areas between classes were directly calculated through detailed geoprocessing analyses. This approach prevents double-counting of areas and minimizes potential overestimations, ensuring that the observed transitions exclusively correspond to real spatial configurations. /1455/

> b) *Emission factors*

The carbon pools and emission factors associated with the project scenario were described in spreadsheet /1416/-/1418/, Project Document /1409/-/1410/ and Monitoring Report /1411/ and presented correspondence with the carbon contents and emission factors based on the

methodological reconstruction of the NREF of Panama /821/ carried out by the proponent, using IPCC principles for estimating the factors /1482/. The conversion variables applied to the calculations /1416/ comply with the procedures described in section 13 and section 14.5 of the methodology. Since the carbon pools included in the baseline and the project scenario coincide, the assessment of the emission factors is detailed in literal b of section 6.2.2.

c) *Uncertainty management.*

The application of uncertainty management procedures was verified /1453/. According to the methodology (section 13.1) and the Biocarbon Standard (11.1), the accuracy of the activity data was greater than 90% /418/-/573/, /830/-836/and /1479/-/1481/ and the emission factors used /1416/-/1418/ were consistent with the GHG inventories and the methodological reconstruction of the NREF /600/ /596/.

The audit team verified the accuracy of the uncertainty estimation of activity data through the maps generated by the Hansen et al. (2013) model /1434/, which classifies areas as "forest" or "non-forest" to monitor deforestation. The evaluation was carried out by reviewing and verifying the confusion matrix, which compares the model's predictions with actual observations, calculating the proportion of correct and incorrect classifications in the assignment of forest cover, and proportionally assigning validation points in the areas of interest to ensure greater reliability. GHG emissions. the assessment of the uncertainty is detailed in literal c of section 6.2.2.

d) *GHG emissions*

The audit team verified that the quantification of GHG emissions in the project scenario /1409/- /1411/ corresponds to the calculations /1416/-/1418/, the activity data /418/-/573/, /830/-836/and /1479/-/1481/ and the emission factors /435/, /436/, /524/-/531/, /864/-/1312/, /69/-/125/, /855/, /599/, /600/, /848/-/855/. GHG emissions are estimated based on the criteria described in section 13 and section 14.5 of the methodology.

In the ex ante scenario, the use of the following equations to estimate annual emissions in the project area and leakage area was verified:

$$EA_{REDD+proy,año} = DA_{REDD+proy,año} * CT_{eq}$$

Where:

$EA_{REDD+proy,año}$= *Projected annual emission in the project area (tCO₂e/ha)*
$DA_{REDD+proy,año}$= *Projected annual deforestation in the project area (ha)*
CT_{eq}= *Total carbon dioxide equivalent (tCO₂e/ha)*

$$EA_{f,año} = DA_{f,año} * CT_{eq}$$

Where:

$EA_{f,año}$= *Projected annual emission in the leakage area (tCO₂e/ha)*
$DA_{f,año}$= *Projected annual deforestation in the leakage area (ha)*
CT_{eq}= *Total carbon dioxide equivalent (tCO₂e/ha)*

In the ex post scenario, the use of the following equations to estimate annual emissions in the project area and leakage area was verified:

$$EA_{REDD+proy,año} = DEF_{REDD+proy,año} * tco_{2eq}$$

Where:

$EA_{REDD+proy,año}$= *Annual emission in the project area (tCO₂e/ha)*
$DEF_{REDD+proy,año}$= *Annual deforestation in the project area (ha)*
$tC0_{2eq}$= *Total carbon dioxide equivalent (tCO₂e/ha)*

$$EA_{f,año} = (DEF_{f,año} * tco_{2eq}) - EA_{lb,f,año}$$

Where:

$EA_{f,año}$= *Annual emission in the leakage area (tCO₂e/ha)*
$DEF_{f,año}$= *Annual deforestation in the leakage area (ha)*
$tC0_{2eq}$ = *Total carbon dioxide equivalent (tCO₂e/ha)*
$EA_{lb,f,año}$= *Annual emissions from deforestation in the leakage area in the baseline scenario (tCO₂e)*

Table 37. GHG emissions by deforestation occurring at the project boundaries in the project scenario for project area

Period	Year	PROJECT AREA			
		Deforestation with project strata BLMM	*Emissions deforestation BLMM*	*Deforestation with project strata BLMS*	*Emissions deforestation BLMS*
		DA REDD+proy (ha)	*EA REDD+proy (tCO2e)*	*CSB REDD+proy (ha)*	*EA REDD+proy (tCO2e)*
Ex post	*2018*	*179.86*	*114,604*	*335.99*	*122,732*
	2019	*257.45*	*164,041*	*480.93*	*182,832*
	2020	*257.45*	*164,041*	*480.93*	*182,832*
	2021	*257.45*	*164,041*	*480.93*	*182,832*
	2022	*257.45*	*164,041*	*480.93*	*182,832*

Period	Year	PROJECT AREA			
		Deforestation with project strata BLMM	Emissions deforestation BLMM	Deforestation with project strata BLMS	Emissions deforestation BLMS
		DA REDD+proy (ha)	EA REDD+proy (tCO2e)	CSB REDD+proy (ha)	EA REDD+proy (tCO2e)
Ex ante	2023	187,21	119,284	346,78	131,833
	2024	187,21	119,284	346,78	131,833
	2025	187,21	119,284	346,78	131,833
	2026	187,21	119,284	346,78	131,833
	2027	187,21	119,284	346,78	131,833
	2028	187,21	119,284	346,78	131,833
	2029	187,21	119,284	346,78	131,833
	2030	187,21	119,284	346,78	131,833
	2031	187,21	119,284	346,78	131,833
	2032	187,21	119,284	346,78	131,833
	2033	187,21	119,284	346,78	131,833
	2034	187,21	119,284	346,78	131,833
	2035	187,21	119,284	346,78	131,833
	2036	187,21	119,284	346,78	131,833
	2037	187,21	119,284	346,78	131,833
	2038	187,21	119,284	346,78	131,833
	2039	187,21	119,284	346,78	131,833
	2040	187,21	119,284	346,78	131,833
	2041	187,21	119,284	346,78	131,833
	2042	187,21	119,284	346,78	131,833
	2043	187,21	119,284	346,78	131,833
	2044	187,21	119,284	346,78	131,833
	2045	187,21	119,284	346,78	131,833
	2046	187,21	119,284	346,78	131,833
	2047	187,21	119,284	346,78	131,833
	2048	56,42	35,949	104.51	39,731

Source: CO2CERO, PDD and MR.

Table 38. GHG emissions by deforestation occurring at the project boundaries in the project scenario for leakage area

Period	Year	Deforestation with project strata BLMM	Emissions deforestation BLMM	Deforestation with project strata BLMS	Emissions deforestation BLMS
		DA REDD+proy (ha)	EA REDD+proy (tCO2e)	CSB REDD+proy (ha)	EA REDD+proy (tCO2e)
Ex post	2018	58.27	21,556	222.19	0.00
	2019	83.40	30,854	318.03	0.00
	2020	83.40	30,854	318.03	0.00
	2021	83.40	30,854	318.03	0.00
	2022	83.40	30,854	318.03	0.00
Ex ante	2023	34.98	22,289	400.88	152,402
	2024	34.98	22,289	400.88	152,402
	2025	34.98	22,289	400.88	152,402
	2026	34.98	22,289	400.88	152,402
	2027	34.98	22,289	400.88	152,402
	2028	34.98	22,289	400.88	152,402
	2029	34.98	22,289	400.88	152,402
	2030	34.98	22,289	400.88	152,402
	2031	34.98	22,289	400.88	152,402
	2032	34.98	22,289	400.88	152,402
	2033	34.98	22,289	400.88	152,402
	2034	34.98	22,289	400.88	152,402
	2035	34.98	22,289	400.88	152,402
	2036	34.98	22,289	400.88	152,402
	2037	34.98	22,289	400.88	152,402
	2038	34.98	22,289	400.88	152,402
	2039	34.98	22,289	400.88	152,402
	2040	34.98	22,289	400.88	152,402
	2041	34.98	22,289	400.88	152,402
	2042	34.98	22,289	400.88	152,402
	2043	34.98	22,289	400.88	152,402
	2044	34.98	22,289	400.88	152,402
	2045	34.98	22,289	400.88	152,402
	2046	34.98	22,289	400.88	152,402
	2047	34.98	22,289	400.88	152,402

		LEAKAGE AREA			
Period	**Year**	**Deforestation with project strata BLMM**	**Emissions deforestation BLMM**	**Deforestation with project strata BLMS**	**Emissions deforestation BLMS**
		DA REDD+proy (ha)	**EA REDD+proy (tCO2e)**	**CSB REDD+proy (ha)**	**EA REDD+proy (tCO2e)**
	2048	10.54	6,717	120.81	45,929

Source: CO2CERO, PDD and MR

Table 39. GHG emissions by primary degradation occurring at the project boundaries in the project scenario for project area.

		PROJECT AREA			
Period	**Year**	**Primary Degradation BLMM**	**Emissions Primary Degradation BLMM**	**Primary Degradation with project strata BLMS**	**Emissions Primary Degradation BLMS**
		DA REDD+proy (ha)	**EA REDD+proy (tCO2e)**	**CSB REDD+proy (ha)**	**EA REDD+proy (tCO2e)**
Ex post	2018	73.22	33,159	141.45	37,675
	2019	112.57	50,976	345.06	91,905
	2020	65.65	29,729	121.17	32,273
	2021	19.43	8,799	74.24	19,774
	2022	79.38	35,947	165.61	44,110
Ex ante	2023	49.15	22,257	123.55	32,908
	2024	49.15	22,257	123.55	32,908
	2025	49.15	22,257	123.55	32,908
	2026	49.15	22,257	123.55	32,908
	2027	49.15	22,257	123.55	32,908
	2028	49.15	22,257	123.55	32,908
	2029	49.15	22,257	123.55	32,908
	2030	49.15	22,257	123.55	32,908
	2031	49.15	22,257	123.55	32,908
	2032	49.15	22,257	123.55	32,908
	2033	49.15	22,257	123.55	32,908
	2034	49.15	22,257	123.55	32,908
	2035	49.15	22,257	123.55	32,908
	2036	49.15	22,257	123.55	32,908
	2037	49.15	22,257	123.55	32,908
	2038	49.15	22,257	123.55	32,908
	2039	49.15	22,257	123.55	32,908
	2040	49.15	22,257	123.55	32,908

		PROJECT AREA			
Period	**Year**	**Primary Degradation BLMM**	**Emissions Primary Degradation BLMM**	**Primary Degradation with project strata BLMS**	**Emissions Primary Degradation BLMS**
		DA REDD+proy (ha)	*EA REDD+proy (tCO2e)*	*CSB REDD+proy (ha)*	*EA REDD+proy (tCO2e)*
	2041	49.15	22,257	123.55	32,908
	2042	49.15	22,257	123.55	32,908
	2043	49.15	22,257	123.55	32,908
	2044	49.15	22,257	123.55	32,908
	2045	49.15	22,257	123.55	32,908
	2046	49.15	22,257	123.55	32,908
	2047	49.15	22,257	123.55	32,908
	2048	14.81	6,707	37.24	9,917

Source: CO2CERO, PDD and MR.

Table 40. GHG emissions by primary degradation occurring at the project boundaries in the project scenario for leakage area

		LEAKAGE AREA			
Period	**Year**	**Primary Degradation BLMM**	**Emissions Primary Degradation BLMM**	**Primary Degradation with project strata BLMS**	**Emissions Primary Degradation BLMS**
		DA REDD+proy (ha)	*EA REDD+proy (tCO2e)*	*CSB REDD+proy (ha)*	*EA REDD+proy (tCO2e)*
Ex post	*2018*	24.05	10,890	134.12	35,723
	2019	110.66	50,112	255.45	68,038
	2020	25.31	11,462	61.91	16,490
	2021	11.17	5,058	134.11	35,720
	2022	28.45	12,883	12.33	3,284
Ex ante	*2023*	38.85	22,257	123.55	32,908
	2024	38.85	22,257	123.55	32,908
	2025	38.85	22,257	123.55	32,908
	2026	38.85	22,257	123.55	32,908
	2027	38.85	22,257	123.55	32,908
	2028	38.85	22,257	123.55	32,908
	2029	38.85	22,257	123.55	32,908
	2030	38.85	22,257	123.55	32,908
	2031	38.85	22,257	123.55	32,908
	2032	38.85	22,257	123.55	32,908

Peri od	Year	LEAKAGE AREA			
		Primary Degradation BLMM	**Emissions Primary Degradation BLMM**	**Primary Degradation with project strata BLMS**	**Emissions Primary Degradation BLMS**
		DA REDD+proy (ha)	*EA REDD+proy (tCO2e)*	*CSB REDD+proy (ha)*	*EA REDD+proy (tCO2e)*
	2033	*38.85*	*22,257*	*123.55*	*32,908*
	2034	*38.85*	*22,257*	*123.55*	*32,908*
	2035	*38.85*	*22,257*	*123.55*	*32,908*
	2036	*38.85*	*22,257*	*123.55*	*32,908*
	2037	*38.85*	*22,257*	*123.55*	*32,908*
	2038	*38.85*	*22,257*	*123.55*	*32,908*
	2039	*38.85*	*22,257*	*123.55*	*32,908*
	2040	*38.85*	*22,257*	*123.55*	*32,908*
	2041	*38.85*	*22,257*	*123.55*	*32,908*
	2042	*38.85*	*22,257*	*123.55*	*32,908*
	2043	*38.85*	*22,257*	*123.55*	*32,908*
	2044	*38.85*	*22,257*	*123.55*	*32,908*
	2045	*38.85*	*22,257*	*123.55*	*32,908*
	2046	*38.85*	*22,257*	*123.55*	*32,908*
	2047	*38.85*	*22,257*	*123.55*	*32,908*
	2048	*11.71*	*6,707*	*37.24*	*9,917*

Source: CO2CERO, PDD and MR.

The audit team validated and verified the calculation and estimation of GHG emission reductions in the baseline scenario and the project scenario through the evaluation, review, and verification of activity data, emission factors, and uncertainty associated with the quantification as detailed in this section.

The REDD+ Emberá Wounaan project quantifies the reduction of GHG emissions during the monitoring and verification period from April 20, 2018, to December 31, 2022, equivalent to 4 years, 8 months, and 11 days. The reduction of emissions generated by the project was quantified annually during the years of project implementation up to the present date. It was found that the proponent applied a risk margin value of 20% of the emission reductions. In turn, monitoring of the project area during the verification period was verified /1416/-/1418/ and /1454/. (See Table 41).

Table 41. Monitoring of forest areas at the project boundaries

Year	Mature mixed broadleaf forest (ha)	Secondary mixed broadleaf forest (ha)	Total (ha)
2018	*395,363.,63*	*30,806.70*	*426,170.32*
2019	*395,.079.,19394,291.47*	*29,.722,.5028,914.01*	*424,.801,.69423,205.48*

2020	394,.833.,49394,031.07	29,.330.,7328,523.84	424,.164.,22422,554.91
2021	394,.542.,21393,735.82	29,.124.,0128,306.88	423,.666.,22422,042.70
2022	394,.302.,77393,568.06	28,.841.,5728,085.44	423,144.34

Source: RM CO2CERO S.A.S.

The audit team verified that the estimation of Ex-Post emission reductions due to deforestation was carried out by determining the annual decrease in project activities, assessed for both the project area and the leakage area. The reduction of emissions in the leakage area occurred when deforestation exceeded the scenario without the project. Thus, the Ex-Post emission reduction of the project was obtained due to deforestation, considering the annual gross emissions generated by its implementation. During the evaluated monitoring period (5 years), a total reduction of 7,862,828 tCO2e was evidenced within the project area. (Table 42).

Table 42. Reduction of net emissions from deforestation in the project area

Year	Ealb(tCO2e)	Eim,m(tCO2e)	EAf (tCO2e)	Total RE (tCO2e)	Buffer 20%	Net RE (tCO2e)
2018	1,730,916	242,337	122,044	1,461,385	292,277	1,169,108
2019	2,477,585	346,874	174,691	2,091,787	418,357	1,673,430
2020	2,477,585	346,874	174,691	2,091,787	418,357	1,673,430
2021	2,477,585	346,874	174,691	2,091,787	418,357	1,673,430
2022	2,477,585	346,874	174,691	2,091,787	418,357	1,673,430
TOTAL	*11,641,256*	*1,629,833*	*820,808*	*9,828,533*	*1,965,705*	*7,862,828*

Source: CO2CERO S.A.S.

Degradation

The audit team verified that to estimate the ex-post emission reductions due to degradation, an area monitoring was conducted for each degradation class (Core, Patches, and Islets) during the monitoring period (2018–2022). (See Table 43). Additionally, a transition analysis was used based on the type of degradation and the classes selected with the MSPA tool, considering the land cover for each year of the evaluated period (See Table 44). The annual reduction of emissions due to the project's activities was determined (Figure 11), both for the project area and for the leakage area. Thus, the ex-post emission reductions due to degradation were calculated, resulting in a total reduction of 1,241,277 tCO2e over the 5 years of monitoring in the project area. (See Table 45).

Table 43. Fragmentation classes during the monitoring period.

Spatial Boundary	Class	Area (ha)	
		Year 1 (2018)	Year 2 (2022)
Project Area	*Core*	*387,378.65*	*379,420.78*
	Perforation	*84,28*	*56.00*

	Patch	1,717.52	2,170.21
	Overall total	**389,180.45**	**381,646.99**
Leakage Area	Core	12,887.90	9,831.74
	Perforation	98.74	16.83
	Patch	3,019.26	3,529.26
	Overrall total	**16,005.90**	**13,377.83**

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

Table 44. Transition of fragmentation classes during the monitoring period

			MMBF (ha)	SMBF (ha)
Spatial Boundary	*Class year 2018*	*Class year 2022*	**Patch**	**Patch**
Project Area	Core		245.75	617.77
	Perforation		0.00	0.00
	Total general		**245.75**	**617.77**
Leakage Area	Core		234.31	567.97
	Perforation		0.00	0.00
	Total general		**234.31**	**567.97**

Source: CO2CERO S.A.S., 2023

Table 45. Net emission reductions from degradation in the project area

Year	tCO₂e					
	EAlbdeg	**Eim,mdeg**	**EAfdeg**	**RE Totales deg**	**Búffer**	**RE Netas deg**
	Annual	**Annual**	**Annual**	**Annual**	**Annual**	**Annual**
2018	299,234	70,834	10,499	217,901	43,580	174,321
2019	428,316	142,882	66,052	219,381	43,876	175,505
2020	428,316	62,003	0	366,313	73,263	293,050
2021	428,316	28,572	0	399,743	79,949	319,794
2022	428,316	80,057	0	348,259	69,552	278,607
TOTAL	2,012,496	384,348	76,550	1,551,598	310,320	1,241,277

Source: CO2CERO S.A.S., 2023

Figure 9. Degradation map for the monitoring period in the project area
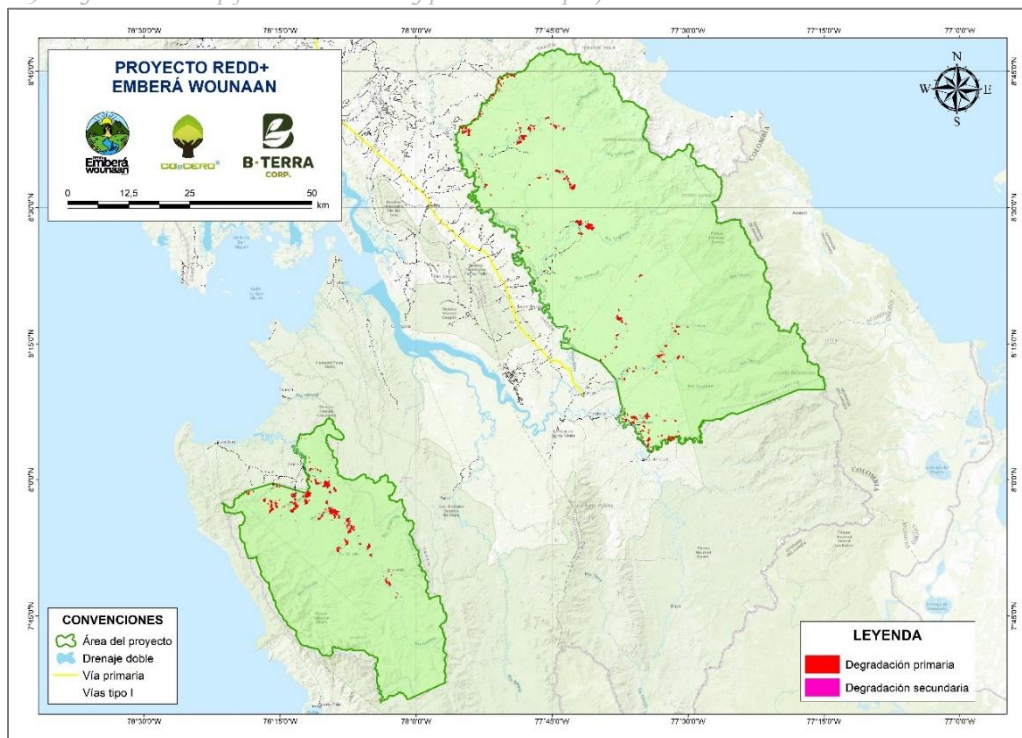
Source: CO2CERO S.A.S., 2023.

Forest Fires:

In this monitoring period, fires occurred, the affected areas were identified, CO_2, CH_4 and N_2O emissions were estimated, and therefore they were included in the quantification of the project's emissions during the monitoring period (section 1.5.2.3 RM). In the audit, the estimation of GHG emissions due to fires spatially and temporally associated with the REDD+ Emberá Wounaan project was verified /1480/-/1482/ and /1416/-/1418/. (See Tables 46 and 47).

Table 46. Monitoring of forest fire areas within the project area and leakage areas

Spatial Boundary	Year	Area (ha)	
		MMBF	SMBF
Project Area	2018	5.32	8.29
	2019	17.40	38.08
	2020	3.57	2.60
	2021	5.63	1.60
	2022	6.91	1.21
	Total	**38.83**	**51.78**
Leakage Area	2018	2.60	11.74
	2019	9.26	34.72
	2020	0.24	1.65
	2021	4.12	4.23
	2022	1.01	0.59

Spatial Boundary	Year	Area (ha)	
		MMBF	SMBF
	Total	17.23	52.94

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

Table 47. Net emission reductions from forest fires within the project area

Year	tCO₂e	
	LFire Project Area	LFire Leakage Area
2018	3,318	2,320
2019	4,749	3,321
2020	4,749	3,321
2021	4,749	3,321
2022	4,749	3,321
Total	22,313.79	15,604.15

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

Figure 10. Map of forest fires for the monitoring period within the project area
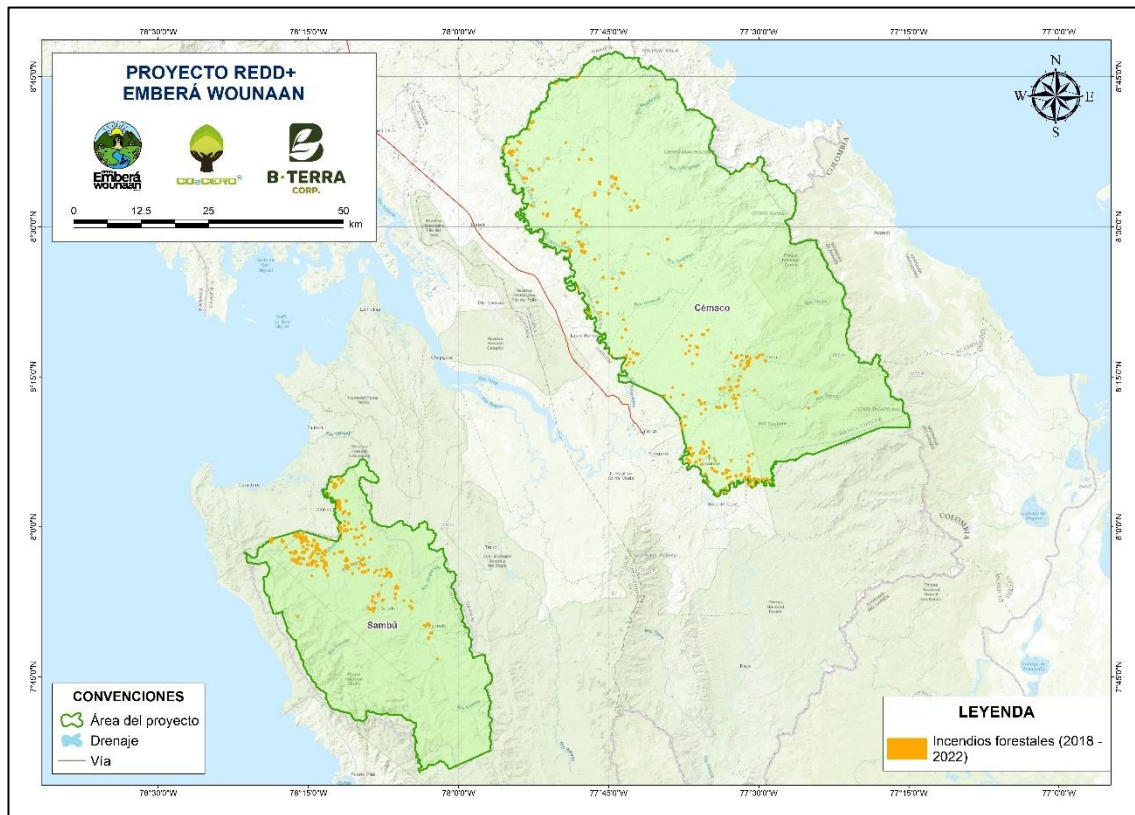
Source: CO2CERO S.A.S., 2023.

For the evaluation of GHG reductions during the monitoring period, updated and representative data for the project area were used. This data includes information on forest cover, biomass, soil carbon, and other carbon reservoirs. The equations specified in the BCR0002 methodology were applied to calculate emissions and GHG reductions, with additional assumptions and considerations adjusted to accurately reflect local conditions and project characteristics.

The calculations of GHG emission reductions during the monitoring period were meticulously reviewed to ensure they accurately reflect the project's real conditions and that the estimates of annual and total reductions align with the established mitigation objectives

6.2.4   Total GHG emission reductions

The audit team verified that the quantification of total GHG emissions reductions in the scenario with project /1409/ -/1411/ corresponds to the calculations /1416/-/1418/, activity data /418/-/573/, /830/-836/and /1479/-/1481/ and emission factors /435/, /436/, /524/-/531/, /864/-/1312/, /69/-/125/, /855/, /599/, /600/, /848/-/855/.

Taking into account the activities selected in the project (deforestation and degradation), a total of 11.380.131 tCO2e is obtained for the project for the initial verification period (5 years) within the project area, which with the 20% reserve discount, corresponds to 9.104.105 tCO2e.

Table 48. Net reductions in the project area

Year	tCO₂e											
	Ealb	Eim,m		EAf		RE Totals		Buffer		Net RE		
	Annual	Annual	Now	Annual	Now	Annual	Now	Annual	Now	Annual	Now	
2018	2.030.150	316.488	316.488	34.374	34.374	1.679.286	1.679.286	335.857	335.857	1.343.429	1.343.429	
2019	2.905.901	494.505	810.994	100.227	134.601	2.311.168	3.990.455	462.233	798.091	1.848.935	3.192.364	
2020	2.905.901	413.626	1.224.619	34.175	168.776	2.458.100	6.448.555	491.620	1.289.710	1.966.480	5.158.844	
2021	2.905.901	380.195	1.604.815	34.175	202.951	2.491.530	8.940.085	498.306	1.788.016	1.993.224	7.152.068	
2022	2.905.901	431.680	2.036.494	34.175	237.126	2.440.046	11.380.131	488.009	2.276.025	1.952.037	9.104.105	
TOTAL	13.653.752	2.036.494		237.126		11.380.131		2.276.025		9.104.105		

Source: CO2CERO S.A.S.

In conclusion, during the monitoring period the team auditor verified the quantification of GHG emissions at the project boundaries (project area and leakage area) and that GHG emission reductions took into account the data, parameters and equations described above, which is why the audit team considers it reliable and consistent with the REDD+ Methodological Document and the Biocarbon Standard /1416/-/1418/.

The BCR0002 methodology and associated tools have been evaluated and correctly applied to calculate baseline emissions, project emissions, leakages, and GHG reductions. The methodology provides a clear framework for estimating GHG emissions, and all equations and emission factors used in the project meet the requirements established within this framework. For leakages and the projection of GHG reductions, the potential impact of project activities on surrounding areas was appropriately considered, and calculations were adjusted as stipulated in the methodology guidelines.

Calculation consistency was ensured through a comprehensive verification of all parameters and equations used, guaranteeing that estimates align with the REDD+ project objectives.

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 Standard 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 49. Rating and level of environmental significance of the effects identified in the environmental assessment.

N°	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

N°	Effect	Qualification	Level of Environmental Importance
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 of traditional housing in precarious conditions*	*-23*	*Negative: Moderate*
11	*Scarce knowledge of the subject in relation to sustainable forest management within the Region*	*-15*	*Negative: Irrelevant*
12	*Propensity for carbon markets-related scams*	*-13*	*Negative: Irrelevant*
13	*Insufficient access roads to shift forest and agricultural production to consumers*	*-17*	*Negative: Irrelevant*
14	*Improper land use*	*-36*	*Negative: Critical*
15	*Pressure from private logging companies on forest resources*	*-37*	*Negative: Critical*
16	*Illegal logging*	*-37*	*Negative: Critical*

Source: CO2CERO S.A.S.

The audit team successfully verified that the assessment of the environmental aspects of the project followed the guidelines of the Biocarbon No Net Harm Environmental and Social Safeguards tool /8265/ /823/, /581/, /1415/. In addition, it was confirmed that the identified environmental impacts were consistently and traceably derived from the diagnosis of the state of the ecosystems in the project area /823/, a document that compiles the development of a participatory methodology that included community interviews, workshops, socializations, site visits, social mapping work and monitoring of natural ecosystems.

Through the review of the predictable effects on biodiversity and ecosystems within the project boundaries, based on the environmental assessment and the categorization of the effects of the methodology developed by (Conesa, 2011), it was confirmed that there were five (5) positive effects, of which four (4) were classified with a high level of environmental

importance and one (1) with a low level of environmental importance. In addition, ten (11) negative effects, five (5) moderate, three (3) irrelevant and three (3) critical.

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 /1414/-/1415/

The audit team, through the implementation supports of the monitoring activities in the period 2018-2022 /1414/, /1415/, confirmed that there was effectively no occurrence of adverse environmental effects derived from the project activities. On the contrary, it considered that the activities described /823/ promoted spaces for awareness, training and monitoring of the flora, fauna and biodiversity of the project area.

The climate change adaptation strategy described in section 6 of the Monitoring Report corresponds to a regulatory framework that is applied in the implementation activities of the REDD+ project, /1414/, and therefore supports environmental management and the effects of the project.

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 50. 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	Hiring local labor	21	Positive: High
2	Access to financial resources	23	Positive: High
3	Development of agricultural production projects	23	Positive: High
4	Development of ethnic productive projects	23	Positive: High
5	Territorial economic growth	23	Positive: High
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

N°	Units of Analysis- Socio-Economic Effects	Qualification	Level of socio-economic importance
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: CO2CERO 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 REDD+ Emberá Wounaan 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.

The audit team successfully verified that the assessment of the social aspects of the project followed the guidelines of the Biocarbon No Net Harm Environmental and Social Safeguards tool. Through a documentary review, it was confirmed that the identified social impacts were consistently and traceably derived from the sociodemographic characterization carried out as part of the project formulation; it was verified that this characterization included socioeconomic surveys /818/-/819/, interviews /1461/-/1466/,/626/, educational characterizations /140/, workshops /1458/-/1461/ and social mapping activities with the communities /1474/-/1477/. The audit team considered that these sources of primary information are reliable and relevant to assess the potential social impacts derived from the project activities.

The assessment of social impacts during the monitoring period was verified through the supporting documents of the activities implemented in the period 2018-2022 /1414/. The audit team confirmed that there were no adverse social effects due to the implementation of the project activities. On the contrary, it was verified that the social activities described below had a positive impact on the social and economic structures of the communities of the Comarca Emberá Wounaan.

The audit team considers that the project proponent reasonably identified the potential social and environmental impacts of the project and considered that the documentary information supporting the identification exercise is robust and consistent, since most of it was primary evidence collected in the field. On the other hand, through the results of the activities implemented during the monitoring period, it was possible to show that the indicators had a positiveely impact oned the environmental and social effects and, therefore, no net damage was generated on the ecosystem, biodiversity and communities.

It was verified that the impacts present proposed actions to mitigate the damage or enhance the benefits, which is how the REDD+ activities of the project and their monitoring frequency are linked to confirm the measurement of the impacts over time and their results /823/, /826/.

6.4   Sustainable Development Goals (SDGs)

ICONTEC validated and verified the contribution and compliance reported by the REDD+ 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 REDD+ 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 Standard 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 51, 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.

Indicator	Variable	Strategic axis according to the National Strategic Plan
SDG 2: End hunger		
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
SDG 4 Quality Education		
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
SDG 5 Gender equality		
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 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
SDG 6 Clean Water and Sanitation		
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
SDG 13 Climate Action		

Indicator	*Variable*	*Strategic axis according to the National Strategic Plan*
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)	*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).*	*Environmental Sustainability*
SDG 15 Life on land		
15.1.1 Forest area as a proportion of total land area	*Forest area as a proportion of total area*	*Environmental Sustainability*
15.1.2 Proportion of important sites for terrestrial and freshwater biodiversity that are covered by protected areas, by ecosystem type	*Proportion of sites important for terrestrial and freshwater biodiversity included in protected areas, by ecosystem type*	*Environmental Sustainability*
15.3.1 Proportion of land that is degraded over total land area	*Proportion of degraded land compared to total area.*	*Environmental Sustainability*
15.4.1 Coverage by protected areas of important sites for mountain biodiversity	*Important Mountain Biodiversity Sites Included in Protected Areas*	*Environmental Sustainability*
15.4.2 Mountain Green Cover Index	*Mountain Green Cover Index*	*Environmental Sustainability*
15.5.1 Red List Index	*Red List Index*	*Environmental Sustainability*

Source: CO2CERO S.A.S

6.5 Climate change adaptation

The audit team validated and verified that the project demonstrates its contribution to climate change adaptation by targeting Objective No. 3 of Executive Decree No. 34 of 2019, through which the National Climate Change Strategy 2050 is approved. The project links to this objective one of its REDD+ activities "Recovery of the native forest" with its respective indicator and result within the monitoring period. (2018-2022). Likewise, it demonstrates the relationship and contribution of REDD+ activities tha

aim to address the effects of the mitigation measures established in Panama's National Climate Change Strategy 2050. /701/ and/597/.

The effects include:

- *Diversification of income sources and market Access*
- *Additional income for sustainable landscape management*
- *Increased cultural and recreational habitats through forest management*
- *Reduction in burning practices*
- *Equitable participation in the distribution of benefits*
- *Conservation and management of ecosystems*
- *Access to mechanisms for participation and decision-making*
- *Application of existing policies for sustainable resource management.*

For each of the mentioned effects, the project relates REDD+ activities implemented during the monitoring period, such as Designing strategies for the conservation of indigenous ancestral knowledge, Guidance in defining governance structures and good living, Training in good leadership practices, among others, presenting for each of them the type of action (adaptation or mitigation), the status of the activity, and the evidence or support. /1414/-/1415/, /1419/-/1420/. (See Table 52)

The project also links the National REDD Strategy for Panama /713/ by establishing points of common interest with the implementation of the project. To this end, it details the guidelines and components of the National REDD+ Strategy associated with all REDD activities of the Emberá Wounaan project. /1414/ (See Section 6 of MR).

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.

Table 52. Relationship of REDD+ activities to the national climate change strategy.

Effect	*Contribution of the project*
Diversification of revenue sources and market access	• *Institutionalization of good practices in economic development and welfare.*
Additional revenue for sustainable landscape management	• *Accompaniment in the certification and commercialization of reduced GHG emissions* • *Training in REDD+ and socio-environmental safeguards* •
Innovative financing mechanisms for sustainable resource management	• *Design of strategies for the conservation of indigenous ancestral knowledge* • *Identification of territorial boundaries* •
Increase of cultural and recreational habitats through forest management	• *Design of strategies for the conservation of indigenous ancestral knowledge* • *Identification of territorial boundaries*
Reduction in burning practices	• *Strategies for the protection of territorial boundaries* • *Institutionalization of good practices in economic development and welfare.*
Equitable benefit-sharing	• *Guidance in the definition of governance structures and good living* • *Creation of consultation and decision-making spaces by the authorities and members of the Emberá Wounaan community.* • *Training in Good Leadership Practices*
Conservation and management of ecosystems	• *Strategies for the protection of territorial boundaries* • *Training in REDD+ and socio-environmental safeguards* •
Access to participation and decision-making mechanisms	• *Guidance in the definition of governance structures and good living* • *Creation of consultation and decision-making spaces by the authorities and members of the Emberá Wounaan community.* • *Training in Good Leadership Practices*
Implementation of existing policies for sustainable resource management	• *Training in project management, finance, and resource management* • *Training in REDD+ and socio-environmental safeguards*

Source: CO2CERO S.A.S

In accordance with section 10.8 of the Biocarbon Standard, the project meets the requirements as follows:

Table 53. Requirements Climate Change adaptation

Requirement	Complies	Compliance
(a) Considers one or more of the strategic lines proposed in the National Climate Change Policies and/or addresses aspects outlined in the regulations of the country where the project is implemented;	*Yes*	*The project's relationship with strategic policy elements or aspects outlined at the regulatory level in Panama is supported /1419/-/1420/. Additionally, its alignment with the National Climate Change Strategy 2050 /section 6 MR/ /597/ and the National REDD+ Strategy is revealed. /713/*
(b) Improves conditions for the conservation of biodiversity and its ecosystem services in the areas of influence, outside the project boundaries; that is, natural coverage in environmentally critical areas, biological corridors, water management in watersheds, among others;	*Yes*	*The project has designed the activities 4.1.2 Monitoring of vegetation and biodiversity, 4.2.2 Forest restoration, and 4.2.3 Recovery of the original forest, whose expected outcome is associated with biodiversity conservation /1414/.*
(c) Implements activities that generate sustainable, low-carbon productive landscapes;	*Yes*	*The project has designed the investment line 3.1 Indigenous Productive Improvement for the promotion of family productive models and sustainable production chains /1414/, which includes technical support in sustainable family productive models and the design of economic alternatives and sustainable production chains.*
(d) Proposes restoration processes in areas of specific environmental importance;	*Yes*	*The project includes as one of its activities the restoration of degraded areas through activity 4.2.2 Forest Restoration. Likewise, the identification of areas of specific environmental importance will gradually be revealed in the spatial analyses of activity 2.2.1 Identification of territorial boundaries. /1414/.*
(e) Designs and implements adaptation strategies based on an ecosystem approach;	*Yes*	*The project proposes activity 3.1.1 Technical support in sustainable family production models, as a mechanism to strengthen traditional production which reduces the impacts of its establishment and production, harmonizing with other nearby natural and human systems, and reducing the risks for the sufficient provision of food at the territorial level. The implementation*

Requirement	Complies	Compliance
		of green infrastructure is subject to territorial evaluation and diagnosis /1414/.
(f) Strengthens the local capacities of institutions and/or communities to make informed decisions that allow them to anticipate the negative effects of climate change (recognition of vulnerability conditions); as well as to take advantage of the opportunities arising from the expected or evidenced changes.	*Yes*	*The project has designed the activities 1.1.1 Guidance in defining governance structures and well-being, 1.2.1 Creation of consultation and decision-making spaces by the authorities and members of the Emberá Wounaan community, 1.2.2 Training in good leadership practices, and 2.1.1 Development of planning and community development tools, to strengthen governance, decision-making, and efficient resource management in the face of vulnerabilities and their response /1414/, /769/.*

The project holder demonstrates that they are developing actions and/or measures for climate change adaptation in compliance with the provisions of the Biocarbon standard in section 10.8, through:

*a. Agricultural, forestry, and fishery production systems better adapted to high temperatures, droughts, or floods, to improve competitiveness, income, and food security, especially in vulnerable areas; *Indicate that they are in projection:*

-The project seeks to implement activities to support sustainable production models, design economic alternatives, and provide training in sustainable forest management as strategies for climate change adaptation. These actions promote community economic development, strengthen ancestral practices, and enhance productive and educational capacities within the Comarca./14147.

b. Integrated actions that help in the efficient use of land, including, for example, the conservation of existing natural cover, land use in accordance with the land's vocation and agroecological conditions, family farming, and the transfer of agricultural technology that increases competitiveness while reducing vulnerability to climate change:

-The project has designed activities to promote sovereignty, conscious land use, competitiveness, and the protection of natural resources through territorial protection strategies, forest recovery, and support for sustainable production models./1414/.

d. Actions causally related to climate change adaptation measures, such as the use and management of temperature-resistant seeds, water management through rainwater harvesting, recycling, drainage, and irrigation, reforestation of watersheds to prevent

erosion, soil management with practices that reduce compaction, and techniques to reduce the use of fertilizers:

-Sustainable agricultural practices aim to reduce negative impacts, protect natural resources, and strengthen capacities for sustainable forest management, integrating traditional techniques and community adaptation. /1414/.

The audit team verified compliance with the guidelines set forth in the Biocarbon Standard for reporting the contribution to climate change adaptation of the REDD+ Emberá Wounaan project. For the case of activities linked to the contribution to climate change that have not been developed so far, FAR No. 2 was established, which seeks for the proponent to demonstrate compliance and execution of REDD+ activities /1414/ in accordance with the schedule established by the proponent in the next verification period.

6.6   Co-benefits (if applicable)

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

6.7   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 REDD+ Emberá Wounaan 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 Standard 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 REDD+ Emberá Wounaan project and its activities.

The too, reviewed and identified as document /759/ of Annex 3, evidence compliance with the safeguards in accordance with the twelve (12) requirements raised by the Biocarbon Standard, 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 Standard, considering 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 be compatible 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 REDD+ Emberá Wounaan 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 11. Project Monetary Benefits Transaction Scheme.
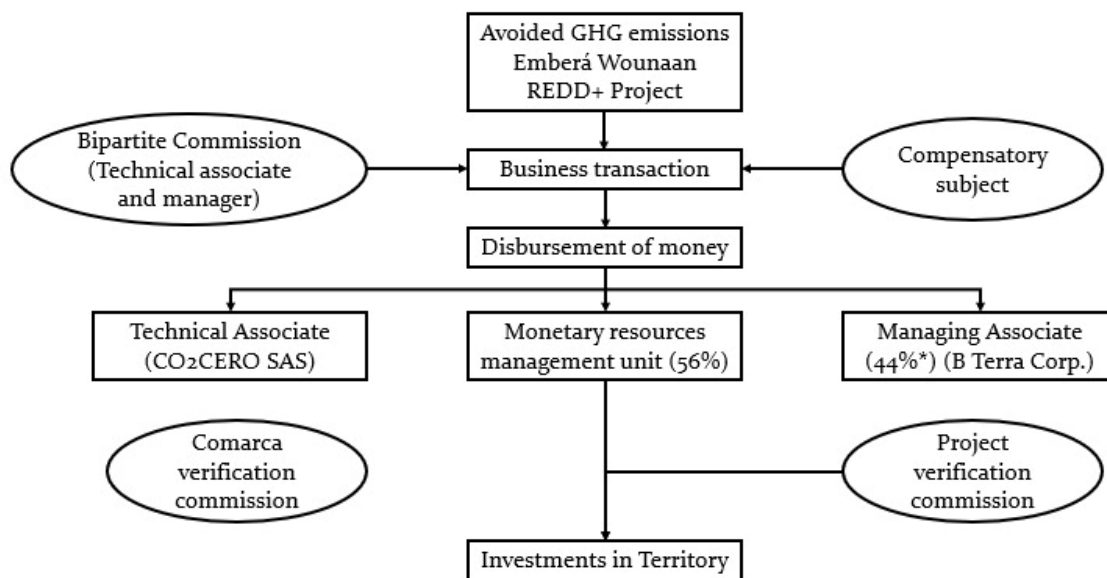
Source: CO2CERO S.A.S

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 11), 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 Comarca Emberá Wounaan 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 credit; 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).

The audit team verified that the REDD+ Emberá Wounaan Project addresses the interpretation of safeguards using the Biocarbon REDD+ Safeguards Tool /4/ /1415/. The evaluation of compliance with the Safeguards during this monitoring period evidenced, through documentary support, the conformity of the measures aimed at preventing the impact of social, economic or environmental rights.

It was verified that the project designed seventeen (17) evidence of compliance for monitoring REDD+ Safeguards /1415/ and it was confirmed that each compliance performance information, supporting documents and observations (See Table 54).

Table 54. Monitoring of REDD+ Safeguards

Interpretation of BCR Safeguards	Evidence of compliance	Compliance
1. "The complementarity or compatibility of measures with the objectives of national forest programmes and relevant international conventions and agreements".	*i. Legal framework of the applicable national forest policy* *ii. Identification of the policy guidelines and objectives* *iii. List the objectives and goals of each of the forest programs and carry out a complementarity analysis explaining how or to what extent the Project complemented, improved or developed them*	*As evidence of compliance, the document analyzing the complementarity and compatibility of the REDD+ Emberá Wounaan Project is presented, relating various national and international policies focused mainly on forest management and adaptation to climate change. The construction of this analysis document will be constantly updated so that new policies that consider these issues are included and analyzed /1415/ and /1335/-/1338/.*
2. "The transparency and effectiveness of national forest governance structures, taking into account national legislation and sovereignty. Provide transparent and consistent information that can be accessed by all stakeholders and updated	*The project owner must have tools that guarantee the effective, transparent and efficient disclosure of information associated with the project activities. To do this, he/she must keep a record of the means used for disclosure.*	*There were several meeting spaces with project actors, leaders and communities of the Community indigenous, institutions and organizations and neighbors of the project /627/,/632//763/,/773/-/819/, /1366/-/1371/, /1473/-1477/, /1458/-/1466/, /810/.*

Interpretation of BCR Safeguards	Evidence of compliance	Compliance
regularly. **Be transparent and flexible to allow for improvements over time. Build on existing systems, if any."**	*The project owner must demonstrate that the PQRS system has been in operation throughout the duration of the project, and keep a complete copy of all the requests, complaints, claims or requests made and their respective responses.*	*The procedure for the follow-up of all the requirements for the processing of the PQRDS is presented, /1415/ /761/*
3. "Respect for the knowledge and rights of indigenous peoples and members of local communities, taking into consideration relevant international obligations and national circumstances and legislation, and bearing in mind that the United Nations General Assembly has adopted the United Nations Declaration on the Rights of Indigenous Peoples"	*Recognize the territory and make an inventory of the communities present therein*	*According to the 2010 census, the population of the Emberá Wounaan comarcas was 10,001, an increase from 7,970 in 1990 and 8,246 in 2000. The project is awaiting official census data from 2023 and is collecting additional information through interviews and socioeconomic characterizations. /1414/, / 818/-/819/*
	Determine whether such communities belong to ethnically distinct communities or to local peasant communities and apply differential treatment according to the rights recognized in their favor	*Executive Decree 84 of 1999 adopts the Organic Charter of the Comarca Emberá Wounaan, ratifying its creation by Law 22 of 1983. This decree recognizes the territory as Emberá Wounaan heritage, protecting their identity, customs and their relationship with Mother Earth, in line with ILO Convention 169 and international treaties on human and indigenous rights. /44/, /708/*
	The Project Manager must record the development and results of the working groups through minutes, audio or video recordings, documents or any other means that guarantee that they were carried out in compliance with the objectives stated above.	*The initiative signed a Partnership Contract with B-Terra to manage economic resources in the Emberá-Wounaan Region, with the participation of the President of the General Congress. All awareness-raising and socialisation processes were recorded through minutes, photos and videos with prior authorisation. /7/, /735/-/738/, /1372/-/1379/, /1395/-/1404/, /1382/-1383/, /1385/,/1394/, /2/*
	The project owner must sign conservation agreements with the communities present in the territory.The project owner may propose new forms of sustainable use of the territory. He must also ensure, through appropriate means, that those who sign the contracts or agreements are legally authorized to do so.	*The REDD+ project proposal includes two strategies: sustainable economic development, focused on strengthening capacities in productive models and sustainable chains, and conservation and the environment, aimed at sustainable land management and forest management. In addition, there are community resolutions approving the implementation of the project and*

Interpretation of BCR Safeguards	*Evidence of compliance*	*Compliance*
		partnership contracts with B-Terra to manage resources./3/,/4/, /414/
4. "The full and effective participation of stakeholders, in particular indigenous peoples and local communities, in the measures referred to in paragraphs 70 and 72 of the present decision"	*The Project owner must use various means of communication such as the Internet, radio, workshops and billboards, adapted to the territory, and document community participation through minutes, audios, videos and other records, including the comments of the communities and the response to them.*	*The outreach guide details the mechanisms for transferring and collecting information in the community, respecting their cultural and territorial rights. These processes are recorded with attendance lists, photographic and audiovisual reports, contractual agreements, and a set of questions and answers to ensure the transparency and accessibility of the information. /627/,/632//763/,/773/-/819/, /1366/-/1371/, /1473/-1477/, /1458/-/1466/, /810/ and /1415/ /761/*
5. The compatibility of measures with the conservation of natural forests and biological diversity, ensuring that those referred to in paragraph 70 of this decision are not used for the conversion of natural forests, but instead serve to incentivize the protection and conservation of those forests and the services derived from their ecosystems and to enhance other social and environmental benefits	*The Project owner may provide photographic or video evidence of the joint work with the community for the conservation and restoration of ecosystems.*	*The REDD+ Emberá Wounaan project seeks to strengthen natural capital through forest conservation and restoration, involving indigenous communities through activities such as REDD+ training, vegetation monitoring, sustainable forest management and reforestation. /1414/*
	To comply, the Project owner must demonstrate that the project complies with the applicable environmental regulations, presenting the required permits and authorizations, where applicable.	*The project has not incurred any environmental infringement and is not the subject of investigation by the corresponding environmental authorities. In order to confirm this information, consultations are being carried out with the entities designated to monitor this purpose (MiAmbiente), and a negative opinion is presented in response to the manifestation of these actions in the territory./762/*
	The Project owner must demonstrate through the corresponding technical means, using geographic visualization programs, that the Project activities have not generated the conversion of natural forest into other land uses. To do so, he must keep a copy of the images or files that support the above.	*The eligibility analysis is based on the quantification of forest cover using Landsat images to measure deforestation and degradation between 2008 and 2018, verifying the reduction of these changes since the start of the REDD+ project in 2018 in the Comarca Emberá Wounaan./438/, /126/-/133/*
6. Taking measures to address reversal risks	*The Project owner must prepare an analysis of the reversal risks that the Project faces, or may face in the future, and how these could be mitigated.*	*A monitoring plan is designed for the permanence of the REDD+ Emberá Wounaan project, which describes strategies to avoid the risk of reversal, and an analysis of the possible risks*

Interpretation of BCR Safeguards	*Evidence of compliance*	*Compliance*
		associated with reversal, its control and impact, as well as appropriate strategies for its mitigation. /1409/-/1411/
	The Project owner must demonstrate the actions taken to ensure that the Project is maintained over time, by including in agreements or contracts different clauses or provisions focused on this objective, or by implementing risk management plans associated with reversal.	*The project proposes a risk management plan associated with the risk of reversal, in addition, the environmental, social and financial risks that may generate effects on its permanence are analyzed, while probable measures are proposed for the mitigation or avoidance of the effects that configure them; in addition, the permanence of the initiative is contractually ratified for at least 30 years. /1409/-/1411/, /7/, /735/-/738/, /1372/-/1379/, /1395/-/1404/, /1382-1383/, /1385/,/1394/, /2/*
7. Taking action to reduce the displacement of emissions	*The Project Manager must establish in a plan the identification of the causes of leakages, the way in which monitoring will be carried out and the way to minimize them.*	*The project will implement a monitoring plan to track deforestation and degradation, identifying actors and activities that may generate leakage, and establishing a leakage belt to reduce these impacts in the project area. /1455/ /1409/-/1411/.*
	The Project Manager must have the appropriate response protocol.	*Questions and answers from local residents are collected during the socialization phases, and an email address and a Project Coordinator are created to centralize the information and resolve queries and complaints. /763/ /1415/ /761/*

6.8   Double counting avoidance

In accordance with the criteria established in the Avoiding Double Counting (ADC) tool, the registration platforms of the different GHG certification programs (BCR, VCS, CERCARBONO, COLCX and Gold Standard) were reviewed and it was evident that there is no double counting for overlapping areas with other projects (Figure 4 -5).

Specifically, as of November 5, 2024, as evidenced in section 5.4, the audit team satisfactorily verified that the REDD+ Emberá Wounaan Project is not partially or fully registered in another GHG certification program, and that neighboring AFOLU projects are not overlap with the eligible area of the REDD+ Emberá Wounaan project /450/-/458/, this indicates the permanence of each carbon credit in the long term and the non-occurrence of double counting in the project implementation areas.

Additionally, through the cartographic analysis /450/-/573/ it was evident that the boundaries of the project do not overlap each other, thus ensuring that the activity data are not being quantified more than once for each analysis period. Figure 4 and 5 the cartographic detail of the projects closest to the limits of the REDD+ Emberá Wounaan project, which is in line with the projects described in Table 11 . Additionally, the audit team evaluated the following criteria to ensure sound and transparent accounting and avoid overestimation of project-related benefits:

Table 55. Double Counting Criteria

Criteria	Happens?	Justification
A ton of CO2e is accounted for more than once to demonstrate compliance with the same GHG target.	No	A ton of CO2e is not accounted for more than once to demonstrate compliance with the same GHG target.
One ton of CO2e is accounted for to demonstrate the fulfilment of more than one GHG target.	No	One ton of CO2e is not counted to demonstrate compliance with more than one GHG target.
A ton of CO2e is used more than once for remuneration, benefits or incentives.	No	The serial guarantees that a CCV will not be issued more than once.
A ton of CO2e is verified, certified or credited by assigning more than one series to a single mitigation result.	No	The serial guarantees that a CCV will not be issued more than once.

Source: Taken from Project Document

The audit team validated and verified that the project did not present overlapping activities (deforestation and degradation), by evaluating the cartography /1455/, /180/-/573/, /829/-/836/, /1479/-/1481/, /1454/-/1457/, and /1482/-/1539/ to avoid the following types of temporal and spatial overlaps:

1. Between deforested areas and degraded areas across all project boundaries to prevent degraded areas in one year from being subsequently registered as deforested areas, and vice versa, to avoid irregularities where deforested areas are later registered as degraded areas.
2. Between areas recorded as primary and secondary degradation, ensuring that areas are not registered in one year as primary degradation and subsequently as secondary degradation.
3. Similarly, to avoid double-counting areas with the same type of degradation—for instance, an area recorded as primary degradation in 2017 should not be recorded again as either primary or secondary degradation in 2019.

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Regarding spatial overlaps of activities. The following validations were conducted:

1. Overlap within the same type of degradation in the same area during the evaluated periods:

Leakage area:

Validation confirms no overlap between baseline degradation and the monitoring period:

Figure 12. Primary Degradation Leakage area
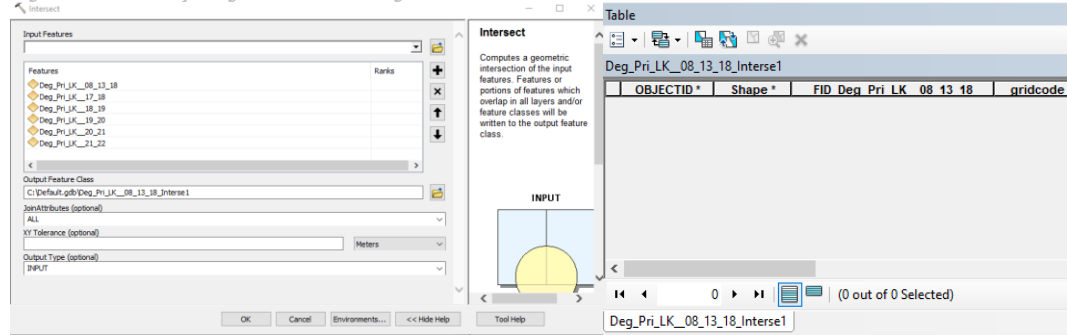
Result: Zero polygons, no overlap.

Figure 13. Secondary degradation Leakage area
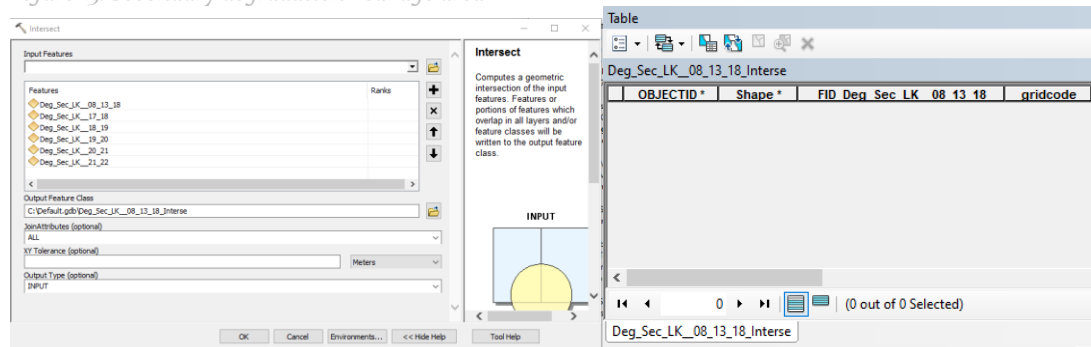
Result: Zero polygons, no overlap.

Project area:

Validation confirms no overlap across the entire monitoring period:

Figure 14. Primary degradation Project area
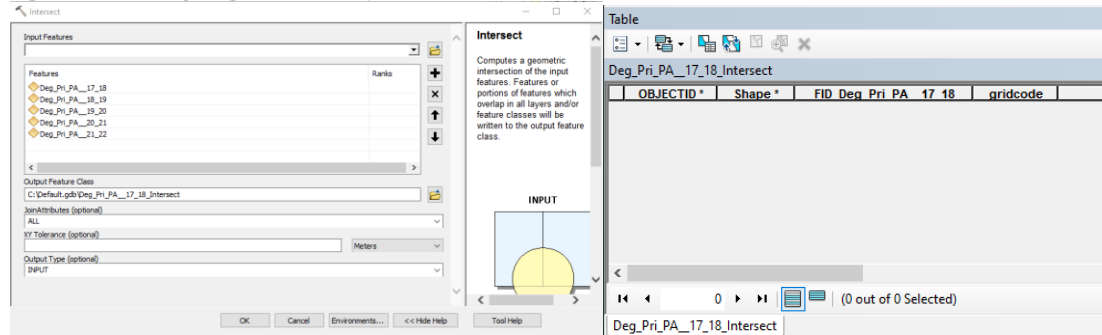
Result: Zero polygons, no overlap.

Figure 15. Secondary degradation project area
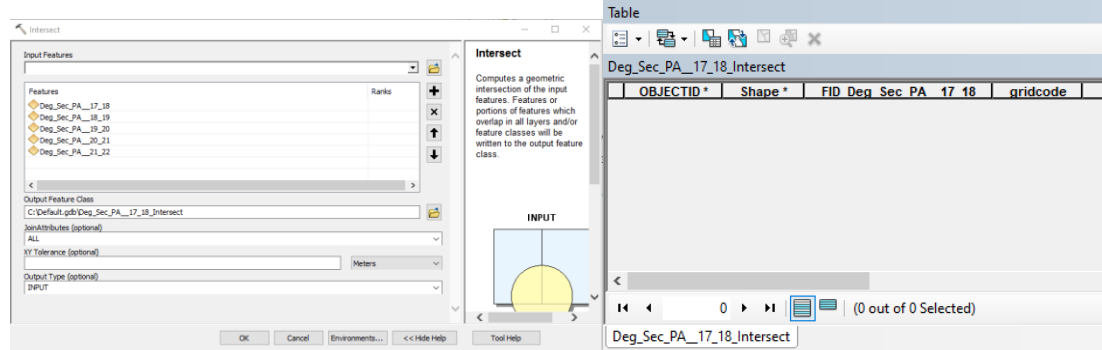
Result: Zero polygons, no overlap.

Reference region:

Validation confirms no overlap during baseline years (2008, 2013, 2018)

In the case of the reference region, only the baseline evaluated in the years 2008, 2013 and 2018 is available, therefore, there is no overlap.

2.   Overlap of degradation types within the same area during the evaluated periods:

Leakage area:

Validation confirms no overlap of both degradation types between baseline and monitoring periods:

Figure 16. Degradation Leakage area
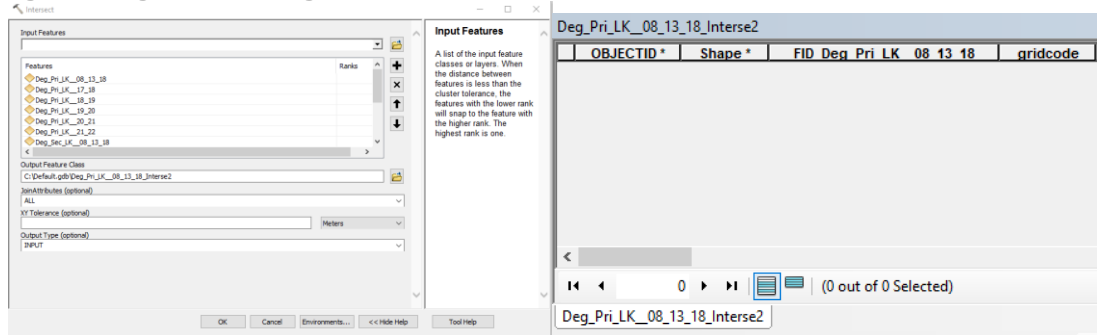
Result: Zero polygons, no overlap.

Project area:

Validation confirms no overlap of both degradation types during the monitoring period:

Figure 17. Degradation project area
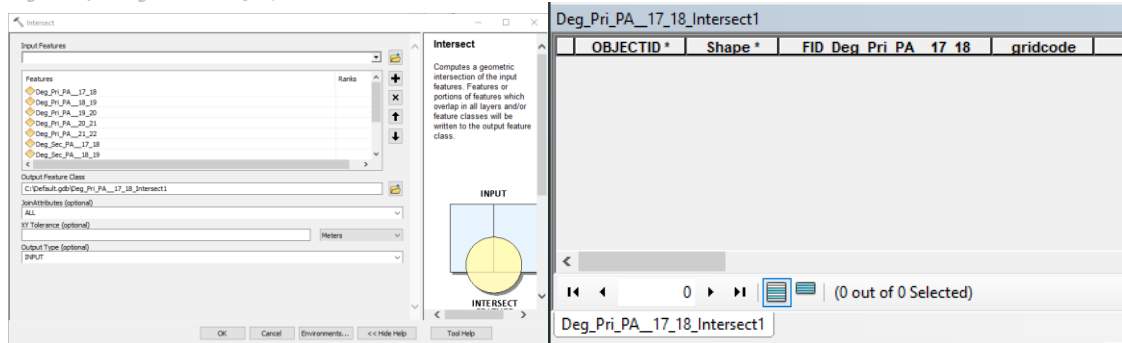
Result: Zero polygons, no overlap.

Reference region:
Validation confirms no overlap of both degradation types during baseline periods:

Figure 18 Degradation Reference Region
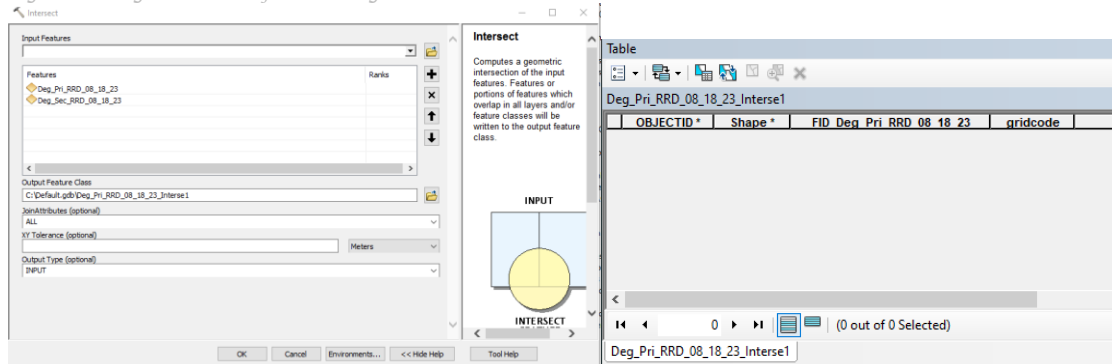
Result: Zero polygons, no overlap.

3. *Overlap of degradation and deforestation activities:*

Leakage area:

Validation confirms no overlap of deforestation and degradation activities in either baseline or monitoring periods:

Evaluated deforestation polygons: 2008–2013, 2013–2017, 2017–2018, 2018–2019, 2019–2020, 2020–2021, 2021–2022, along with primary and secondary degradation.

Figure 19. Overlap of degradation and deforestation leakage area
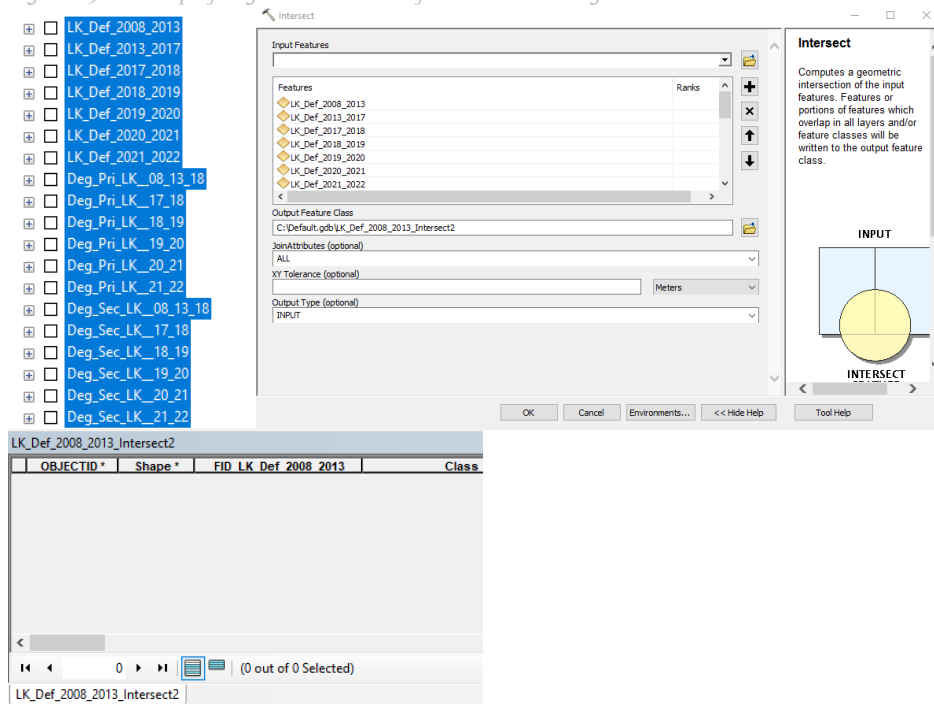
BioCarbon
Standard

Result: Zero polygons, no overlap

Project area:

Validation confirms no overlap of deforestation and degradation activities during the monitoring period.

Figure 20. Overlap of degradation and deforestation project area
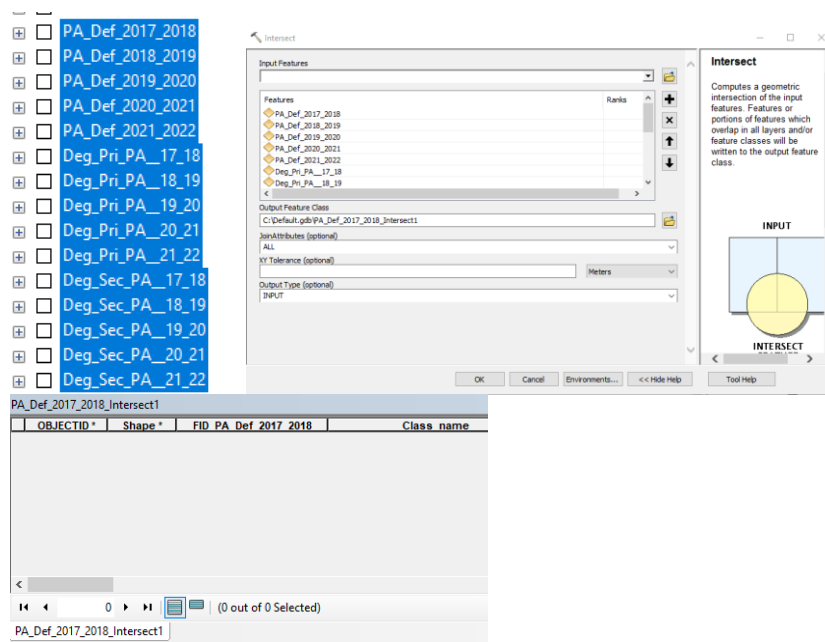
Result: Zero polygons, no overlap.

Reference region:

Validation confirms no overlap of deforestation and degradation activities during baseline periods:

Evaluated deforestation polygons: 2008–2013, 2013–2018, along with primary and secondary degradation.

Figure 21. Overlap of degradation and deforestation reference region
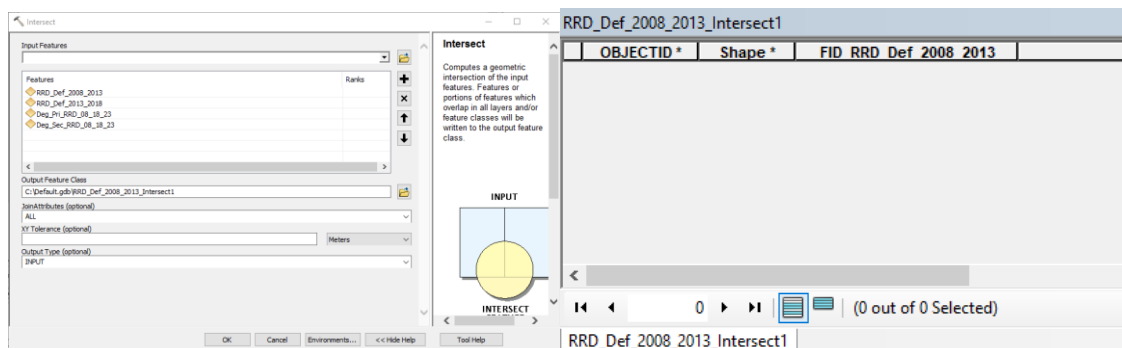
Result: Zero polygons, no overlap.

The team auditor verified thah according to the latest file versions, there is no overlap between activities. None of the polygons were degraded in one year and subsequently deforested.

The proponent presents the methodology for assigning eligible areas for degradation activity using the MSPA (Morphological Spatial Pattern Analysis) tool, the latest version of the tool recommended by methodology BCR0002 (Landscape Fragmentation Tool). The updated version, with more accurate algorithms for fragmentation detection, also provides additional categories like edges, connectors, and branches, which are not included in the methodology. Therefore, the proponent quantifies only the fragmentation classes mentioned in the methodology—core, patch, and perforated—as a conservative principle, excluding non-regulated classes.

This has been verified, along with the size specifications for each class as explicitly stated in the methodology, for each layer submitted by the proponent. Moreover, compliance with the 0.5-hectare MMU defined by the proponent has been ensured. The geographic data was processed in individual parts, avoiding the use of multipolygons, which could lead to overestimations and neglect the MMU. Consequently, secondary degradation was not quantified, as it did not meet the MMU parameter.

Finally, the proponent adjusted the methodology to avoid overestimations, initially working only with raw data provided by the tool without stratification. It was demonstrated that stratification could lead to overestimations. Therefore, stratification was applied only after determining polygon transitions.

6.9   Stakeholders' Consultation

ICONTEC validated and verified that the REDD+ Emberá Wounaan 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.

6.9.1   Project idea

The initial consolidation of the REDD+ project idea arose between the managing and technical partners (B-Terra and CO2CERO S.A.S.) because 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 Comarca Emberá Wounaan, 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 CO2CERO 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 Comarca Emberá Wounaan, 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 56). For the execution of the socializations of the REDD+ project, the previous procedures before the traditional authorities were considered, as well as methods and channels of communication with the communities.

Table 56. Some socialization events with the Comarca Emberá Wounaan.

Date	Theme	Place	Community
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*	*Capetuira*
December 30, 2021	*Training, Climate Change and Carbon Market with the Nokora Council*	*Panama City, Street Mall, Office B-Terra No.522*	*Nokora Council Comarca Emberá Wounaan*
January 18, 2022	*Socialization Workshop*	*Corregimiento Cirilo Guaynora*	*Meteti*
February 8, 2022	*Socialization Workshop*	*Township Lajas Blancas*	*New Lookout*
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*

Date	Theme	Place	Community
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 Comarca Emberá Wounaan*	*Panama City, Street Mall, Office B-Terra No.522*	*Cacique General*
October 25, 2022	*Socialization Workshop*	*Manuel Ortega Township*	*Corozal*
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*

Date	Theme	Place	Community
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.

6.9.2 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. considering 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

6.9.3 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).

6.9.4   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 REDD+ Emberá Wounaan 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 Comarca Emberá Wounaan, 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.

6.9.5   Public Consultation

The public consultation of the REDD+ Emberá Wounaan Project on the BioCarbon Standard platform began on October 20, 2022, and concluded on November 19, 2022. Throughout this period, no public comments were received from stakeholders, institutions, or other actors involved in the platform.

Based on the provided evidence and the evaluation conducted, the REDD+ Emberá Wounaan project meets the requirements established by the BioCarbon Standard for the public consultation process. No non-compliance was identified in the execution or documentation of the process. The absence of comments was properly documented, and the procedures for receiving and considering comments were established in accordance with the standards. It is concluded that the project meets the public consultation requirements of the Biocarbon standard.

7 Internal quality control

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.

8 Validation and verification opinion

ICONTEC has successfully validated and verified the REDD+ Emberá Wounaan 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 BioCarbon Registry. 2023. BCR STANDARD. From differentiated responsibility to common responsibility. Version 3.2. 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 BioCarbon Registry. 2023. BCR STANDARD. From differentiated responsibility to common responsibility. Version 3.2. 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 Standard. 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 Febuary 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 71.184.852 tCO2e, which with the discounts of the reserve (20%) result in 56.947.881 tCO2e net caused by degradation and deforestation during the period of credit generation. Therefore, the average annual net reduction will be 1.837.028 tCO2e.*

• *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 11.380.131 tCO2e in the monitoring period, which with reserve discounts (20%) result in 9.104.105 tradable tCO2e net. Therefore, the average annual net reduction will be 1.820.821 tCO2e.*

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

Table 57. Net reductions in the project area.

Year	tCO2e										
	Ealb	**Eim,m**		**EAf**		**RE Totals**		**Buffer**		**Net RE**	
	Annual	*Annual*	*Now*	*Annual*	*Now*	*Annual*	*Now*	*Annual*	*Now*	*Annual*	*Now*
2018	2.030.150	316.488	316.488	34.374	34.374	1.679.286	1.679.286	335.857	335.857	1.343.429	1.343.429
2019	2.905.901	494.505	810.994	100.227	134.601	2.311.168	3.990.455	462.233	798.091	1.848.935	3.192.364
2020	2.905.901	413.626	1.224.619	34.175	168.776	2.458.100	6.448.555	491.620	1.289.710	1.966.480	5.158.844
2021	2.905.901	380.195	1.604.815	34.175	202.951	2.491.530	8.940.085	498.306	1.788.016	1.993.224	7.152.068
2022	2.905.901	431.680	2.036.494	34.175	237.126	2.440.046	11.380.131	488.009	2.276.025	1.952.037	9.104.105
TOTAL	13.653.752	2.036.494		237.126		11.380.131		2.276.025		9.104.105	

Source: CO2CERO 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.

9   Validation statement

The project validation statement can be found as an attachment.

10   Verification statement

The project validation statement can be found as an attachment.

11 Annexes

11.1 Annex 1. Qualification of the audit team, technical review team and others.

Last Name First Names	Email	Profession	Regional	Current Qualification	Initial Qualification Date	Lead Auditor	Auditor	Technical Expert	Sector	Remarks
Carreño Cucaita Angie Carolina	acarrenoc@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
Carreño Cucaita Angie Carolina	acarrenoc@icontec.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 25/04/2023Authorized 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 AFOLU 3B Land Use-REDD	15/09/2021	X	X	X	14.1	* Qualified as a technical reviewer on 25/04/2023Authorized 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	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 25/04/2023Authorized 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 Standard	15/09/2021	X	X	X	14.1	* Qualified as a technical reviewer on 25/04/2023Authorized 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 25/04/2023Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Carvajal Guerra Camilo Andres	ccarvajal@icontec.org	Environmental Engineering	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	Sector	Remarks
Carvajal Guerra Camilo Andres	ccarvajal@icontec.org	Environmental Engineering	Antioquia	EFR	1/01/2016					
Carvajal Guerra Camilo Andres	ccarvajal@icontec.org	Environmental Engineering	Antioquia	ISO 26000 Social Responsibility Assessor	1/10/2014					
Carvajal Guerra Camilo Andres	ccarvajal@icontec.org	Environmental Engineering	Antioquia	ISO 20400 Sustainable Procurement Assessor	2/09/2019					
Carvajal Guerra Camilo Andres	ccarvajal@icontec.org	Environmental Engineering	Antioquia	Evaluator Equips	28/10/2019					
Carvajal Guerra Camilo Andres	ccarvajal@icontec.org	Environmental Engineering	Antioquia	GRI Sustainability Memory Checker	27/07/2015			X		
Carvajal Guerra Camilo Andres	ccarvajal@icontec.org	Environmental Engineering	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	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 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@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	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 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 Standard	21/05/2021	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	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 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

11.2 Annex 1. 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:

CAR No.	1	**Require ment No. 14**	*BioCarbon Registry. 2023. BCR STANDARD. From differentiated responsibility to common responsibility. Version 3.2. September 23, 2023*	**Date:** 10-04-2023
Description of the CAR				
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.				
Project Developer's Response			**Date:** 04-05-2023	
The reference to the document by Álvarez et al., 2012 has been corrected as this was not considered 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.				
Documentation submitted by the project developer				
Project 6_Documento\PDD_EmberáWounaan_V2.docx\14.3.2 Field sampling methodology (P. 74).				
Evaluation of the audit team			**Date:** 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*	
Project Developer's Response	**Date:** *21-06-2023*
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.	
Documentation submitted by the project developer	
Project 6_Documento\PDD_EmberáWounaan_V3.docx\14.3.2 Field sampling methodology (P. 21).	
Evaluation of the audit team	**Date:** *16-08-2023*
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. *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.* áreas de acceso restringidas a los agentes y motores de deforestación y degradación.. En la Figura 20Figura 20 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 **Con formato:** *The presentation of documents and their editing should be adjusted in a general way.* *OPEN CAR .*	

Project Developer's Response	**Date:** *31-08-2023*

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 Standard 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*

CAR No.	2	**Requirement No.** **13.2** **14 and 11**	*Quantification of GHG Emission Reductions REDD+ Projects BCR0002 Version 3.1* *BioCarbon Registry. 2023. BCR STANDARD. From differentiated responsibility to common responsibility. Version 3.2. September 23, 2023*	**Date:** *10-04-2023*
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_EmberáWounaan_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*	

CAR No.	*3*	**Require ment No.** *13* *18*	*Quantification of GHG Emission Reductions REDD+ Projects BCR0002 Version 3.1* *BioCarbon Registry. 2023. BCR STANDARD. From differentiated responsibility to common responsibility. Version 3.2. September 23, 2023*	**Date:** 10-04-2023
Description of the CAR				

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.	

Project Developer's Response	**Date:** 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.

Documentation submitted by the project developer

- *AUD_VV_2022\12_Reporte monitoring\02_Reporte monitoring\ReporteMonitoreo_REDD+ Emberá Wounaan_V2.docx\11. Socio-environmental safeguards.*
- *AUD_VV_2022\11_Anexos and complementary\4_Herramienta of Salvaguardas_REDD+ Emberá Wounaan_V2.xlsx\Compliance with safeguards.*

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

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.

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.

It is necessary to know: Why was Panama's 2007 National Climate Change Policy contemplated and not Panama's 2022 National Climate Action Policy?

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.

OPEN CAR

Project Developer's Response	**Date:** 29-05-2023

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

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?".

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.

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.

Documentation submitted by the project developer	
AUD_VV_2022\11_Anexos and supplementary\4_Herramienta of Salvaguardas_REDD+ Emberá Wounaan_V3.xlsx\Compliance, safeguards and Analisis_ComplemenCompatible.	
Evaluation of the audit team	**Date:** *16-08-2023*
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).	
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?	
OPEN CAR	
Project Developer's Response	**Date:** *31-08-2023*

The existing crossing was adjusted in the information requirements of safeguards 2 and 3 and the respective evidence of compliance was attached.

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.

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 Standard taking into account the legal compliance analysis that was carried out (see AUD_VV_2022\environmental 09_Legislación\1_MatrizLegalAmbiental_REDD+EmberaWounaan_V1.xlsx).

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.

Documentation submitted by the project developer
AUD_VV_2022\11_Anexos and complementary\4_Herramienta of Salvaguardas_REDD+ Emberá Wounaan_V4.xlsx"
AUD_VV_2022\12_Reporte monitoring\02_Reporte monitoring\ReporteMonitoreo_REDD+ Emberá Wounaan_V5.docx"
AUD_VV_2022\Project 06_Documento PDD_EmberáWounaan_V5.docx"

Evaluation of the audit team	Date: 06-10-2023

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.

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.

However, in order to provide more clarity on regulatory traceability, it is requested that:
- *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".*

OPEN CAR

Project Developer's Response	**Date:** 23-10-2023

The name was adjusted to Executive Decree No. 35 of February 26, 2007, National Climate Change Policy, in the project's REDD+ safeguards tool.

Documentation submitted by the project developer

AUD_VV_2022\11_Anexos and complementary\04_Herramienta of Salvaguardas_REDD+ Emberá Wounaan_V4.xlsx

Evaluation of the audit team	**Date:** 31-10-2023

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

CLOSED CAR

CAR No.	4	Requirement No. 5 8	*Quantification of GHG Emission Reductions REDD+ Projects BCR0002 Version 3.1* *BioCarbon Registry. 2023. BCR STANDARD. From differentiated responsibility to common responsibility. Version 3.2. September 23, 2023*	**Date:** 10-04-2023

Description of the CAR

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.

Project Developer's Response	Date: 12-04-2023

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.

Documentation submitted by the project developer

- *AUD_VV_2022\environmental\2_Documentos legal\9_Legislación Political Constitution of the Republic of Panama 1972.pdf*
- *AUD_VV_2022\9_Legislación Environmental\2_Documentos Legal\Executive Decree 100 of 2020.pdf*
- *AUD_VV_2022\6_Documento de Proyecto\PDD_EmberáWounaan_V2.docx\ Table 11 laws and decrees related to the REDD+ Emberá Wounaan project (p. 36).*

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

The proponent supports and relates the required regulations and makes the pertinent modifications for the closure of the finding.

CLOSED CAR

CAR No.	5	Requirement No. **5** **8**	*Quantification of GHG Emission Reductions REDD+ Projects BCR0002 Version 3.1* *BioCarbon Registry. 2023. BCR STANDARD. From differentiated responsibility to common responsibility. Version 3.2. September 23, 2023*	**Date:** 10-04-2023

Description of the CAR

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,

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.*
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.*
3. *The two executive decrees are requested to be annexed.*

It is requested to carry out the corresponding management for the registration and approval of the project by the Ministry of Environment.

Project Developer's Response	**Date:** 12-04-2023

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.* 2. *The presentation of the REDD+ Emberá Wounaan 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 Comarca Emberá Wounaan, 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.* 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 REDD+ Emberá Wounaan project.*
Documentation submitted by the project developer
1. *AUD_VV_2022\14_Hallazgos\Supports\SoporteRegistro_RENAM.pdf* 2. *AUD_VV_2022\11_Anexos and complementary\10_OficioPresentacion_MiAmbiente.pdf AUD_VV_2022\Project 6_Documento\Resumen_PDD_EmberáWounaan_MiAmbiente_2023.pdf* 3. *AUD_VV_2022\6_Documento de Proyecto\PDD_EmberáWounaan_V2.docx\ Table 11 laws and decrees related to the REDD+ Emberá Wounaan project (p. 36).* *AUD_VV_2022\Environmental 9_Legislación\Legal 2_Documentos\Executive Decree 100 of 2020.pdf* *AUD_VV_2022\Environmental 9_Legislación\2_Documentos Legal\Executive Decree 142 of 2021.pdf.*
Evaluation of the audit team   **Date:** 29-05-2023

The two executive decrees submitted by the proponent are received.
The proponent's effort to show that it tried to register the project in the National Platform for Climate Transparency is recognized. However, it is not possible to evidence the email sent to the head of the Mitigation Department of the Climate Change Directorate of MiAmbiente who, according to Executive Decree 100 of 2020, is responsible for the National Program Reduce your Footprint. Likewise, it is not possible to show the body of the email that they relate in the screenshots to the climate transparency email.
In accordance with the above, it is necessary for the project to provide documentation that demonstrates the communication of the project to the Mitigation Department of the MiAmbiente Climate Change Directorate, informing that it was not possible to register the respective on the requested platform and the entity's response to such eventuality.
It is not possible to evidence the information attached and sent to the Ministry of Environment for the presentation of the project or its filing.
It is necessary to present documentation or material that evidences the presentation, presentation and approval of the project before the environmental entity.
OPEN CAR

Project Developer's Response	**Date:** *16-06-2023*

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 3

CAR No.	6	Requirement No. 13.2 14 and 11	*Quantification of GHG Emission Reductions REDD+ Projects BCR0002 Version 3.1* *BioCarbon Registry. 2023. BCR STANDARD. From differentiated responsibility to common responsibility. Version 3.2. September 23, 2023*	**Date:** 10-04-2023
Description of the CAR				
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.				

$$=EXP(-1{,}085+0{,}9256*LN(B48))$$

BIOMASA AEREA Y SUBTERRANEA

Bosque Latifoliado Mixto Maduro
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

Bosque Latifoliado Mixto Secundario
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*	

CAR No.	7	**Requirement No.** **13.2** **14 and 11**	*Quantification of GHG Emission Reductions REDD+ Projects BCR0002 Version 3.1* *BioCarbon Registry. 2023. BCR STANDARD. From differentiated responsibility to common responsibility. Version 3.2. September 23, 2023*	**Date:** 10-04-2023
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+

$$CSB_{lb} = \left(\frac{1}{t_2 - t_1}\right) x \, (A_1 - A_2)$$

BOSQUE LATIFOLIADO MIXTO MADURO

Item	Unidad	Descripcion	Dato
CSBlb	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

CSBlb	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

CAR No.	8	*Require ment No.* **13.2** **14 and 11**	*Quantification of GHG Emission Reductions REDD+ Projects BCR0002 Version 3.1* *BioCarbon Registry. 2023. BCR STANDARD. From differentiated responsibility to common responsibility. Version 3.2. September 23, 2023*	*Date:* 10-04-2023
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	@
APoy_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**
Area Bosque Región Referencia (ha)	**478.792,18**

Año	Bosque	No Bosque	Suma
2008	548.363,64	169.688,31	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 leakages 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*

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

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.

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

APproy_Frag_BNB_18
1.2 Area_ha

Estadística	Valor
Número	18
Suma	424400
Media	23577,8

The area of the Frag BNB 2018 Project Area layer is different from the eligible area. Adjustment requested.

OPEN CAR

Project Developer's Response	**Date:** 11-08-2023

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.

Evaluation of the audit team	**Date:** 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

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

CinturonFugasEW1 — 1.2 Area_ha

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

LK_Vector_Merge — ha

B_NB_EmberaV2 — LK_treecover2018_Diss— Objetos Totales: 4, Filtrados: 4, Seleccionados: 0

	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

	OBJECTID	gridcode	Class_name	AÑO	Area_ha	Shape_Lengtl	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...

Area Bosque Región Referencia (ha) 2018   483.152,37

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

Q B_NB_EmberaV2 — PA_treecover2018_Diss— Objetos Totales: 4, Filtrados: 4, Seleccionados: 0

	OBJECTID	gridcode	Class_name	AÑO	Area_ha	Shape_Lengtl	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 22Figura 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
Minimum: 11944.960767
Maximum: 23067.276357
Sum: 35012.237124
Mean: 17506.118562
Standard Deviation: 5561.157795
Nulls: 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 REDD+ Emberá Wounaan 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 06_Documento\PDD_EmberáWounaan_V5.docx*
2.   *AUD_VV_2022\03_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, Jungurudo, 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
Total general	**71461,04967**	**133450,9618**	**204912,0114**

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

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

Because the source of information is different for coverage and strata, the areas established for them are not comparable. The first is based on the 2012 land cover and use map determined for Panama, and the second is based on the analysis of non-forest forest.

It is important to mention that the total area of the three study areas are not the same as the areas established for the deforestation analysis, since in the latter only the forest is established and the difference between the two results in the non-forest. In this sense, the area of the total leak belt is not the same as the area of the "LK_Vector_treecover2018_1" layer, because in the latter only the forest is represented.

Documentation submitted by the project developer

1. *AUD_VV_2022\Project 06_Documento\PDD_EmberáWounaan_V6.docx*
2. *AUD_VV_2022\03_Carbono\MonitoreoAreas\REDDEmberaWounaan_V6.xlsx*

Evaluation of the audit team	**Date:** 31-10-2023

The proponent is requested to modify and update the average annual estimate figure for GHG reductions since the provisions of the DDA and the provisions of document Carbono_Total_EmberaWounaan_V6 do not coincide:

			TOTAL	100.005.105	100.005.105
Estimated total and average annual GHG emission reduction amount	1.186.656 tCO$_2$e/año		**Promedio Anual**	1.186.244	

It is requested that, in the DDA, section 16, the meaning of the word MESMI be described, which obeys a cited methodology, specify the methodology to which it obeys and how it was applied, because it is the only section of the documentation where it is mentioned?

Chapter 14.1 does not relate to the REDD+ project as such, it is requested to develop the subchapter focused on the applicability of the project.

An update is requested of the document called CaracterizacionDocumental__EmberaWounaan_V1

It is requested in the AVC REDD+ Embera Wounaan V3 document to assign the titles of all the tables presented.

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.
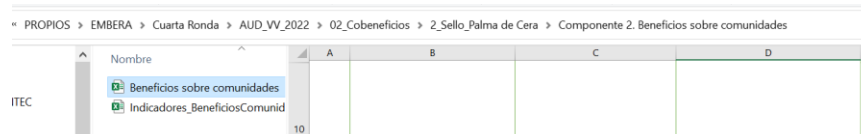
Source of Table 13 of the PDD is requested

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 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

AUD_VV_2022\Project 06_Documento\PDD_Emberá Wounaan_V7.docx	
AUD_VV_2022\13_Gestión of information\CaracterizacionDocumental__EmberaWounaan_V2.xlsx	
AUD_VV_2022\02_Cobeneficios\2_Sello_Palma of Wax\Component 1. Biodiversity conservation\AVC_REDD+EmberaWounaan_V3.docx	
AUD_VV~1\02_COB~1\2_SELL~1\COMPON~1.BEN\INDICA~1.XLS	

Evaluation of the audit team	**Date:** *19-01-2024*
The proponent is considered to have made the necessary modifications for the closure of the finding. *CLOSED CAR*	

CAR No.	9	**Requirement No.** **8**	*Quantification of GHG Emission Reductions REDD+ Projects BCR0002 Version 3.1*	**Date:** *10-04-2023*
Description of the CAR				
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.				
Project Developer's Response			**Date:** *27-04-2023*	
The Eligible Areas section of the PDD is added to the source used as input for the determination of forest-non-forest areas.				
Documentation submitted by the project developer				
AUD_VV_2022\Project 6_Documento\PDD_EmberáWounaan_V2.docx\6.1 Eligible Areas (P. 13)				
Evaluation of the audit team			**Date:** *29-05-2023*	

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.
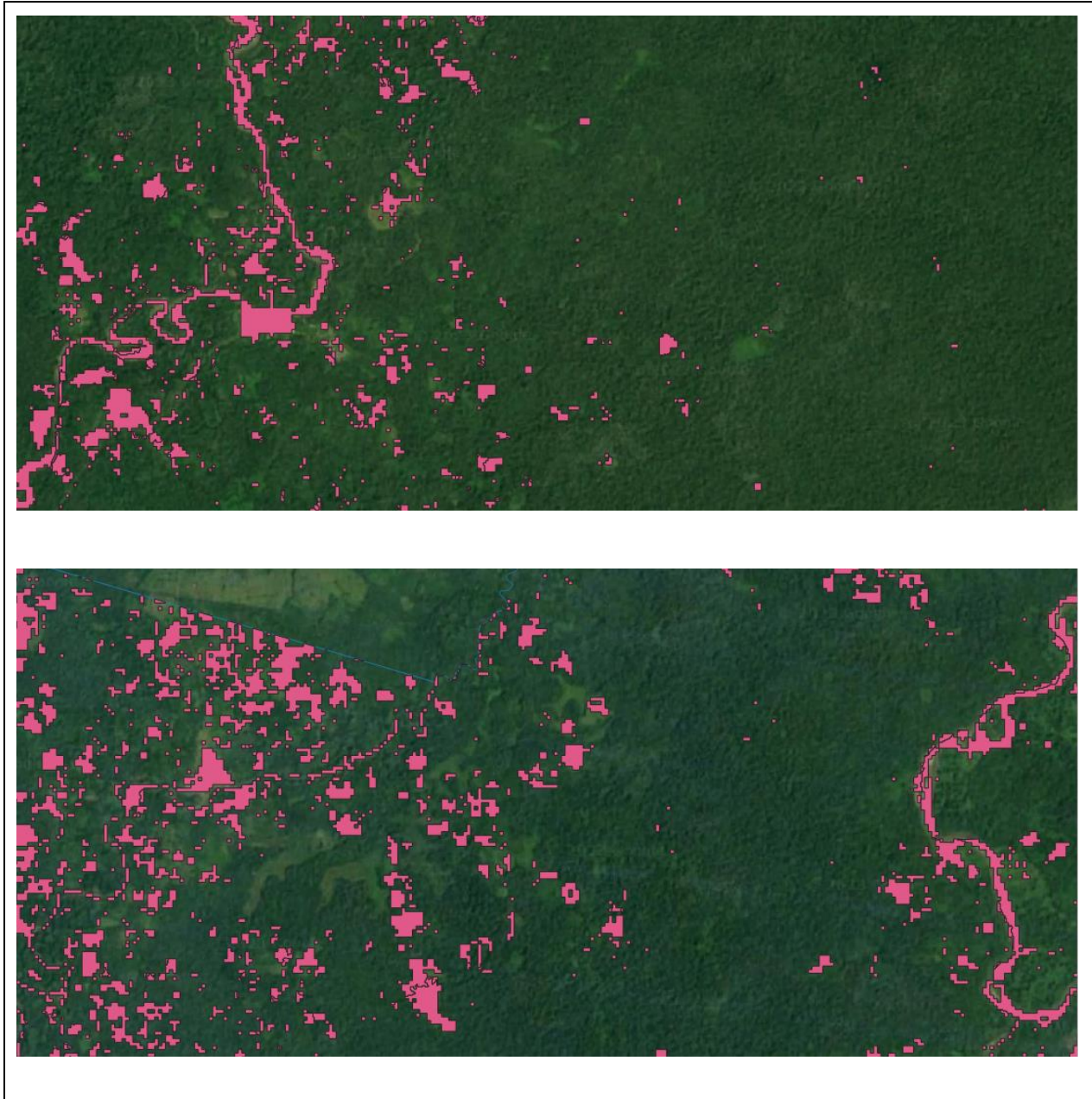
OPEN CAR

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 REDD+ Embera Wounaan 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.
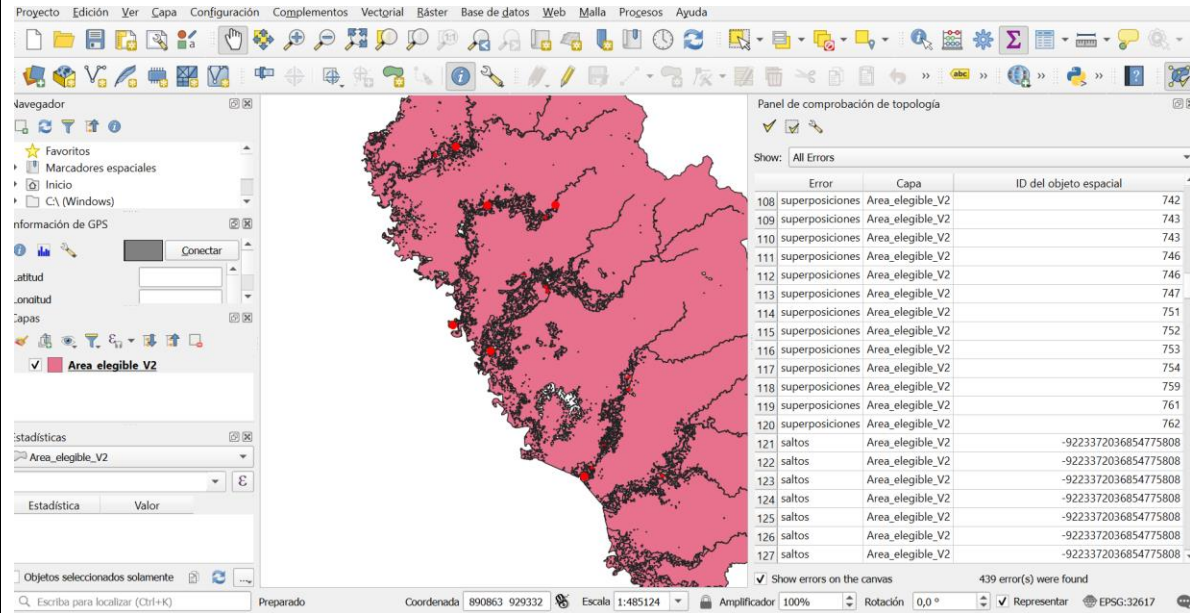
Open CAR

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:
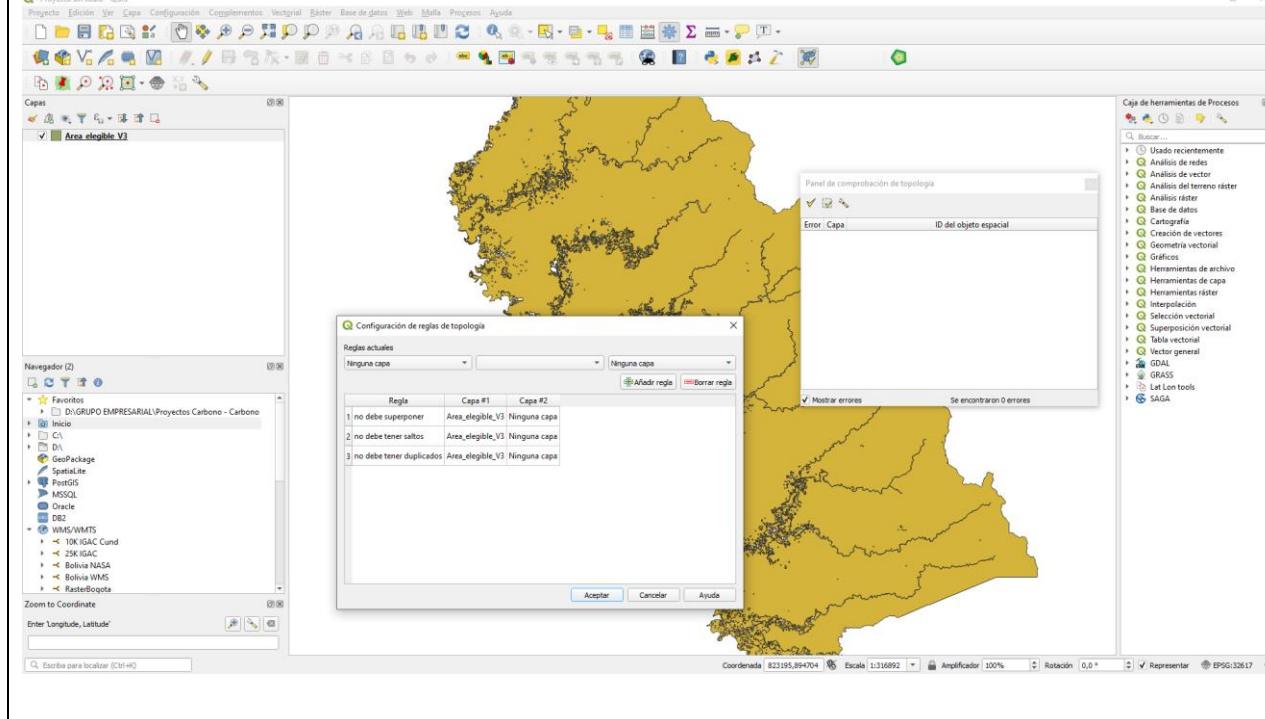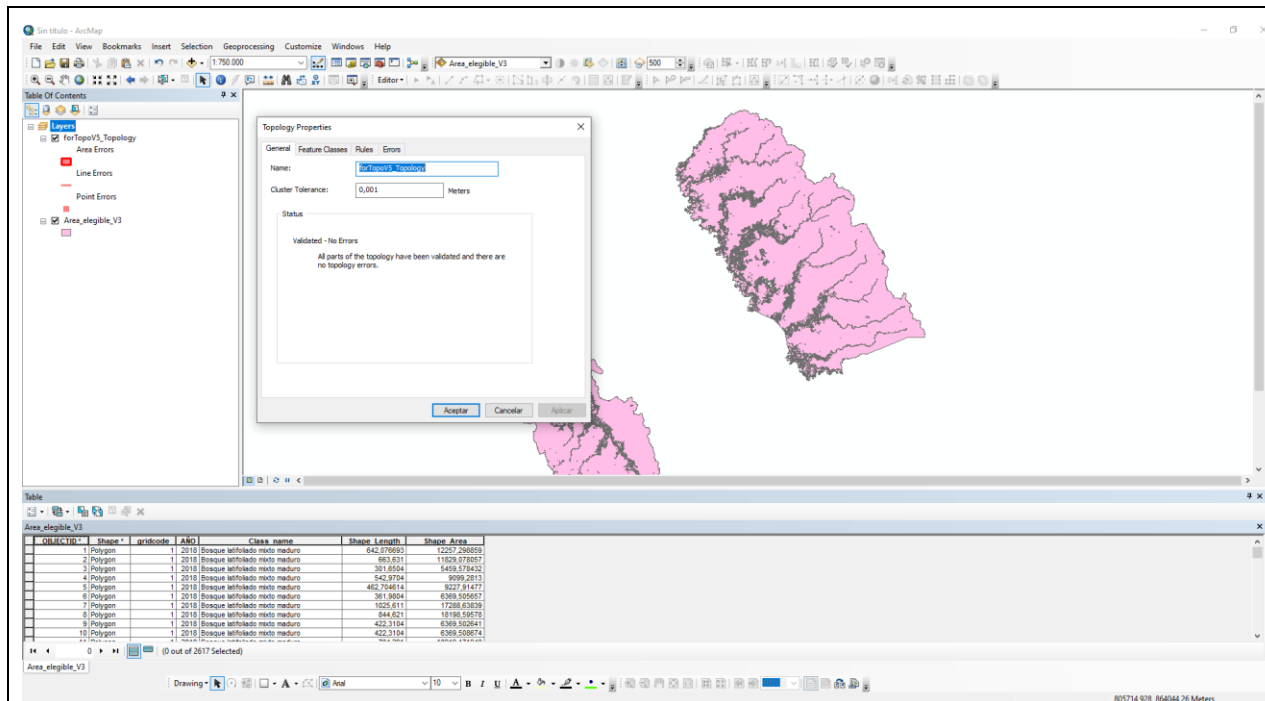
Documentation submitted by the project developer
1. *AUD_VV_2022\04_SIG\4_SHP\Area_elegible_V3.shp*   2. *AUD_VV_2022\04_SIG\4_SHP\DrenajesD_Embera_.shp*   3. *AUD_VV_2022\04_SIG\REDD+Embera Wounaan Geoprocessing Report V2.docx*

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* *BioCarbon Registry. 2023. BCR STANDARD. From differentiated responsibility to common responsibility. Version 3.2. September 23, 2023*	**Date:** 10-04-2023

Description of the CAR				
Consultation is requested from the Directorate of Protected Areas of the Ministry of Environment of Panama, on the implementation of the REDD+ Emberá Wounaan project, taking into account the overlap of the project area with the Darién National Park, the Serrania del Bagre Reserve and the Heritage Site established by UNESCO.				

Project Developer's Response	**Date:** 03-05-2023
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.	

Documentation submitted by the project developer	
• *AUD_VV_2022\10_Tenencia of the earth\ Consulta_AP_Miambiente* • *AUD_VV_2022\11_Anexos and complementary\11_Concepto_Registro_AreasProtegidas.pdf* • *AUD_VV_2022\11_Anexos and complementary\1_Asistencia\Asistencia_SocializacionAP_052023.pdf*	

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

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.

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 REDD+ Emberá Wounaan 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.

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Project Developer's Response	**Date:** 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 Comarca Emberá Wounaan 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 REDD+ Emberá Wounaan 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 bcrá Wounaan 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 REDD+ Emberá Wounaan 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 REDD+ Emberá Wounaan 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 Comarca Emberá Wounaan 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 REDD+ Emberá Wounaan 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 REDD+ Emberá Wounaan 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*

Evaluation of the audit team	*Date:* 19-10-2023
The project developer satisfactorily answers the questions asked in items a, b and c.	

Taking into account the response issued on January 11, 2024 by the Biocarbon 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:

"... 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 REDD+ Emberá Wounaan project in areas overlapping with the National System of Protected Areas (SINAP)..."

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 Comarca Emberá Wounaan and the president of the General Congress of the Comarca Emberá Wounaan, 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.

CAR Closed

CAR No.	*11*	*Requirement No.* *8*	*Quantification of GHG Emission Reductions REDD+ Projects BCR0002 Version 3.1*	*Date:* 10-04-2023
Description of the CAR				

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.*
2. *A table with the list of communities for the PDD and the RM must be generated.*
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.*

Project Developer's Response	*Date:* 12 04 2023

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.*	
5. *A list of communities involved in the project is included in the PDD document in the chapter on project participants.*	
6. *Attached is an area overlap map and a degradation map.*	

Documentation submitted by the project developer
1. *AUD_VV_2022\6_Documento de Proyecto\PDD_EmberáWounaan_V2.docx\ 10.3 Laws and decrees (Final Paragraph) (p. 38).*
AUD_VV_2022\Project 6_Documento\PDD_EmberáWounaan_V2.docx\ Figure 6. Map of protected areas in the project area (P. 39).
AUD_VV_2022\10_Tenencia of the earth\Consulta_TraslapesAP_2022.pdf
2. *AUD_VV_2022\Project 6_Documento\PDD_EmberáWounaan_V2.docx\ 15.2 Project participants\Table 23 and Table 24. (P.89 – 90).*
3. *AUD_VV_2022\4_SIG\2_MAPAS\Map Degradacion.pdf*
AUD_VV_2022\4_SIG\2_MAPAS\Map of protegidas.pdf Areas

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

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.

CLOSED CAR

CAR No.	12	**Requirement No. 8**	*Quantification of GHG Emission Reductions REDD+ Projects BCR0002 Version 3.1*	**Date:** 10-04-2023
Description of the CAR				
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.				
Project Developer's Response			**Date:** 03-05-2023	

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.
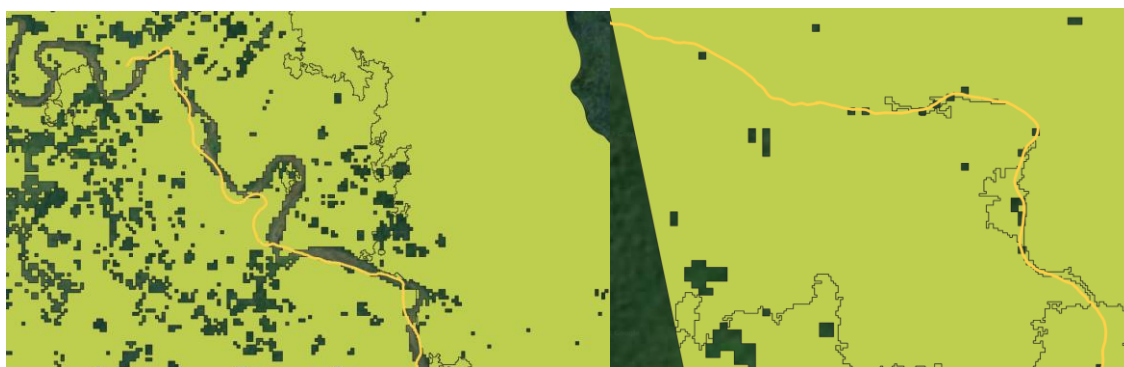
OPEN CAR

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*
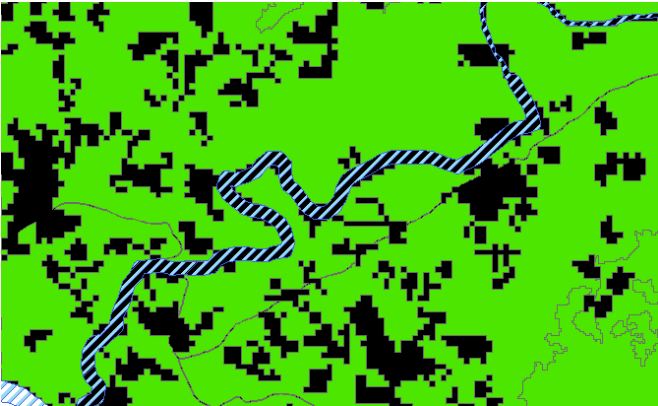
Evaluation of the audit team	**Date:** *18-08-2023*

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.

OPEN CAR	
Project Developer's Response	**Date:** *19-09-2023*
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. *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.* *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.*	
Documentation submitted by the project developer	
1. *AUD_VV_2022\04_SIG\REDD+Embera Wounaan Geoprocessing Report V2.docx* 2. *AUD_VV_2022\04_SIG\4_SHP\DrenajesD_Embera.shp*	
Evaluation of the audit team	**Date:** *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.
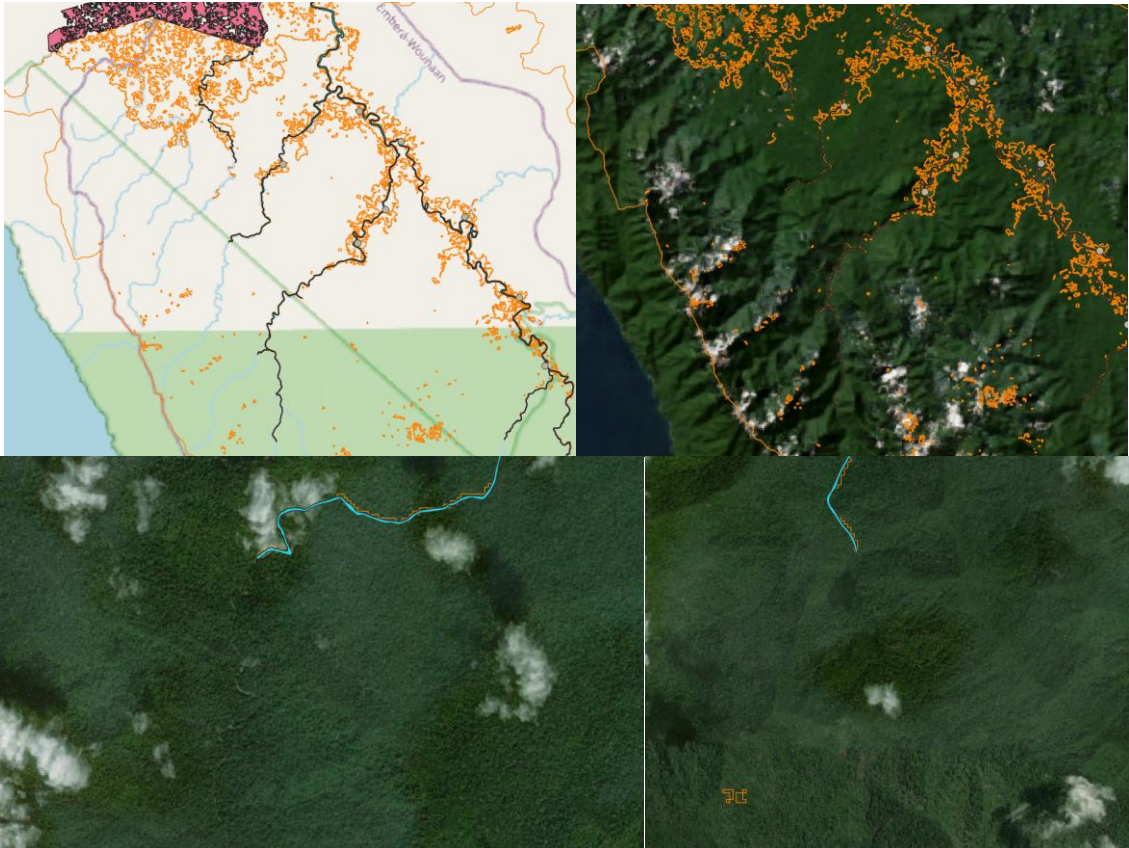
OPEN CAR

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:
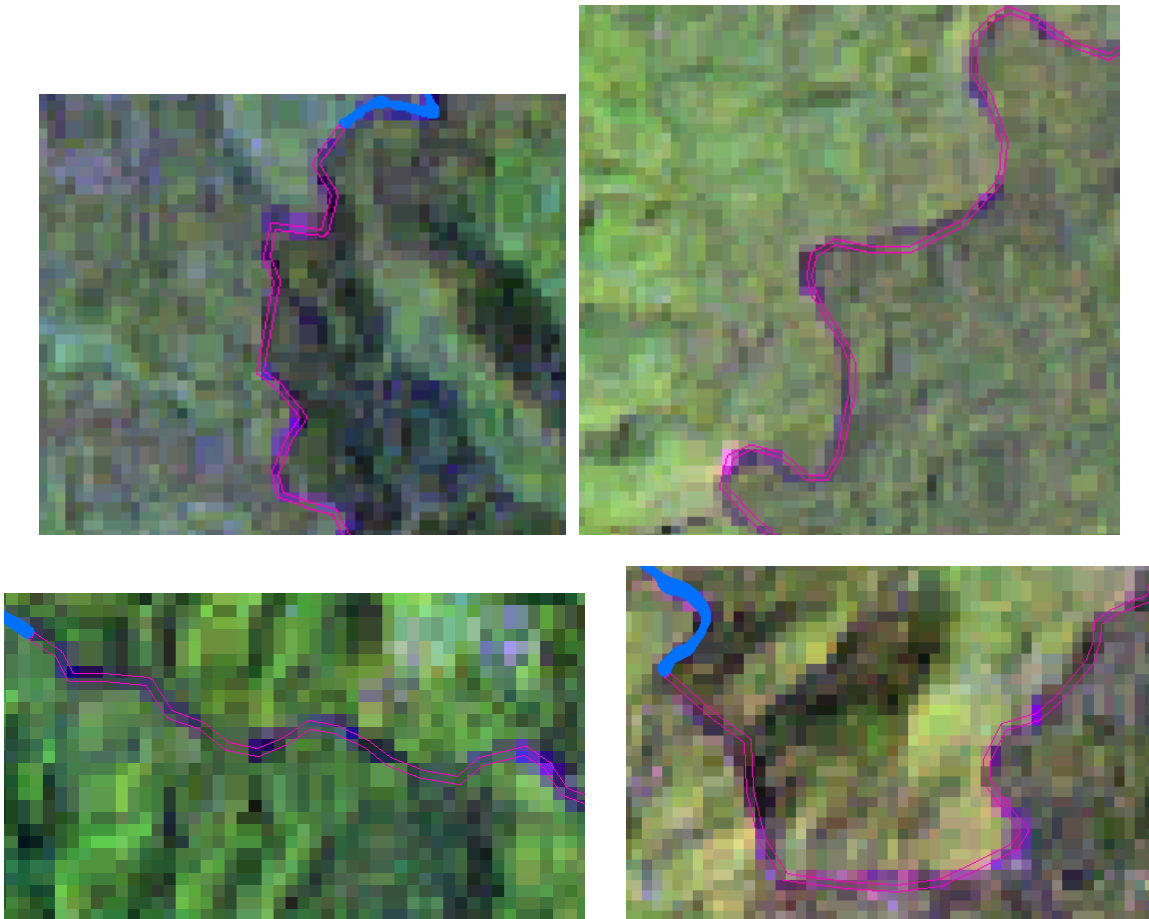
On the other hand, the Tommy Guardia National Geographic Institute (IGNTG) of Panama, in its report on technical specifications for the preparation of topographic maps at a scale of 1:25,000 (2018) established the relationship of equivalence according to scale, concerning the capture of double drains 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.

Documentation submitted by the project developer

1. *AUD_VV_2022\04_SIG\REDD+Embera Wounaan Geoprocessing Report V2.docx*
2. *AUD_VV_2022\04_SIG\4_SHP\DrenajesD_Embera_V2.shp*

Evaluation of the audit team	Date: 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 REDD+ Emberá Wounaan project:

Escala	Área mínima Cartografiable (m²)
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
	10	1:15.000	0,5
ASTER	15	1:30.000	2,25
	30	1:50.000	6,25
Sentinel 2	10	1:15.000	0,5
	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	
	km²	Ha
1. TERRITORIOS ARTIFICIALIZADOS	0,005	0,5
2. TERRITORIOS AGRÍCOLAS	0,010	1
3. BOSQUES Y ÁREAS SEMINATURALES		
4. ÁREAS HÚMEDAS		
5. SUPERFICIES DE AGUA	0,005	0,5

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 REDD+ Emberá Wounaan 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 MINIMOS DE CAPTURA

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

ELEMENTO	Tamaño Long. mm	Equivalencia en metros para cada escala				
		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 (m²)	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 Standard 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 .	

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

Project Developer's Response	**Date:** 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 Comarca Emberá Wounaan from the short to the long term.

Documentation submitted by the project developer

AUD_VV_2022\2_Cobeneficios\3_Actividades REDD+\SoporteActividades_EmberaWounaan\3.2 Strengthening productive capacities\3.2.3 Educacion.pdf

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

The proponent is considered to submit the necessary documentation for the closure of the finding.

CLOSED CAR .

CAR No.	14	**Requirement No.** **11**	*Quantification of GHG Emission Reductions REDD+ Projects BCR0002 Version 3.1*	**Date:** 10-04-2023

Description of the CAR

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.

Project Developer's Response	**Date:** 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.

Documentation submitted by the project developer

- *AUD_VV_2022\14_Hallazgos\Supports\Comunicacion_LaPulida.pdf*
- *AUD_VV_2022\14_Hallazgos\Supports\Comunicacion_Naranjal.pdf*
- *AUD_VV_2022\14_Hallazgos\Supports\Socializacion_LaPulida_Naranjal*

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

The proponent is considered to submit the necessary documentation and make the pertinent modifications for the closure of the finding.

CLOSED CAR .

| CAR No. | 15 | Requirement No. 5 and 12

8 and 18 | Quantification of GHG Emission Reductions REDD+ Projects BCR0002 Version 3.1

BioCarbon Registry. 2023. BCR STANDARD. From differentiated responsibility to common responsibility. Version 3.2. September 23, 2023 | Date: 10-04-2023 |
|---|---|---|---|---|

Description of the CAR

1. *It is requested to submit the "organic charter" of the region, within the documentation and annexes of the project.*
2. *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.*

Project Developer's Response	Date: 27-04-2023

3. *Executive Decree 84 of 1999 is attached, which adopts the administrative charter of the Comarca Emberá Wounaan 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.*
4. *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 Comarca Emberá Wounaan, signed on June 22, 2022 by Leonides Cunampia and Cirilo Peña, is presented.

Documentation submitted by the project developer

1. *AUD_VV_2022\6_Documento de Proyecto\PDD_EmberáWounaan_V2.docx\ Table 11 laws and decrees related to the REDD+ Emberá Wounaan project (p. 36). AUD_VV_2022\9_Legislación environmental\legal 2_Documentos\Executive Decree 84 of 1999.pdf.*
2. *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*

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

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.*
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.*
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.*

   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 Sambú how is the governance process carried out? Do they receive benefits from the project?, clarification is requested.

OPEN CAR

Project Developer's Response	**Date:** 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.

Community	Resolution	State
Bottle Of Wine (Güina)	Local Resolution 003 of 31.12.2022	
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	*Attached is the resolution duly signed by the loc[...] authorities (See 1_Acuerdos\01_Acuerd[...] community)*
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 th[...] decision of the general congress.*

Marragantí		*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.*

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.

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.

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).

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.

Documentation submitted by the project developer

1. *AUD_VV_2022\Project 6_Documento\PDD_EmberáWounaan.docx\ 15.2 Project Participants*
2. *AUD_VV_2022\1_Acuerdos\01_Acuerdo community\Resoluciones_LocalesCemaco (p. 21 and p. 23).*
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).
4. *AUD_VV_2022\1_Acuerdos\01_Acuerdo community\1. RESOLUTION CANAÁN.pdf"*
5. *AUD_VV_2022\1_Acuerdos\01_Acuerdo community\2. DOZAKÉ PURÚ.pdf" RESOLUTION*
6. *AUD_VV_2022\1_Acuerdos\01_Acuerdo community\5. BORO BICHI.pdf" RESOLUTION*
7. *AUD_VV_2022\1_Acuerdos\01_Acuerdo community\4. RESOLUTION TORTUGA.pdf"*
8. *AUD_VV_2022\1_Acuerdos\01_Acuerdo community\6. MARRAGANTÍ.pdf" RESOLUTION*
9. *AUD_VV_2022\1_Acuerdos\01_Acuerdo community\3. RESOULATION SINAÍ.pdf"*

BioCarbon Standard

Evaluation of the audit team	*Date:* 18-08-2023

1. *The name of the Baja Purú community was properly unified in the PDD and its resolution is in order in the project documentation.*

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.*

   However, the resolution of the Boca Wina community only presents the signature of the secretary, it is requested to adjust.

3. *It is requested:*

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 (**in bold**) and to avoid confusion, it is suggested that the local spelling used in the respective resolutions be adopted throughout the project documents.*

   *For example: Day puru change to **Dai-puru**; Villa Keresia change to **Villa Kerecia**; Boca La Trampa change to **Boca Trampa**; Condote change to **Condoto**; Boca Güina change for **Boca Wina**.*

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 : What is the date on which the general congress will be held?; **b.** Do these dates fall within the scope of this audit? **c.** 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?*

Open CAR .

Project Developer's Response	*Date :*19-09-2023

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 Marragantí 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 Marragantí will not be excluded in terms of area and distribution of benefits.

Likewise, the benefit-sharing document establishes that the communities of Marragantí, 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 Marragantí and Tortuga, who are awaiting the decision of the general congress of the Comarca Emberá Wounaan to accept the execution of the project, the authorities confirm that the distribution of the benefits involves all the communities, including Marragantí 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 REDD+ Emberá Wounaan 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 REDD+ Emberá Wounaan 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 Cémaco 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 Wounan 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.

CAR No.	*16*	**Require ment No.** **11 and 12**	*Quantification of GHG Emission Reductions REDD+ Projects BCR0002 Version 3.1*	**Date:** *10-04-2023*
Description of the CAR				
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.				
Project Developer's Response				**Date:** *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 comarcanos (Project RequirementFormat).				
Documentation submitted by the project developer				

- *AUD_VV_2022\12_Reporte monitoring\02_Reporte monitoring\ReporteMonitoreo_REDD+ Emberá Wounaan_V2.docx\ 11. Socio-environmental safeguards (Paragraphs 4 and 5).*
- *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.*
- *AUD_VV_2022\2_Cobeneficios\3_Actividades REDD+\SupportActivities\1.1 Governance and administration\1.1.2 FormatoRequisitoProyecto.pdf*

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

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)..."

It is requested to present the information in the Monitoring Report, as mentioned by the proponent.

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.

OPEN CAR

Project Developer's Response	*Date:* 09-06-2023

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.

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).

Documentation submitted by the project developer

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.

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.

Evaluation of the audit team	**Date:** 22-08-2023

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.

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.

OPEN CAR

Project Developer's Response	**Date:** 19-09-2023

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.

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.

Documentation submitted by the project developer

- *AUD_VV_2022\11_Anexos   and complementary\5_Anexo_DistribuciónBeneficios_V3.docx*
- *AUD_VV_2022\12_Reporte   monitoring\02_Reporte monitoring\ReporteMonitoreo_REDD+ Emberá Wounaan_V5.docx\10.1 Socio-environmental safeguards.*

Evaluation of the audit team	Date: 22-08-2023

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.

CAR Closed.

CAR No.	17	Require ment No. 12	Quantification of GHG Emission Reductions REDD+ Projects BCR0002 Version 3.1	Date: 10-04-2023
Description of the CAR				
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. *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.*				
Project Developer's Response				Date: 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 Comarca Emberá Wounaan 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 Comarca Emberá Wounaan 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	

CAR No.	*18*	**Requirement No.** **13.2** **14 and 11**	*Quantification of GHG Emission Reductions REDD+ Projects BCR0002 Version 3.1* *BioCarbon Registry. 2023. BCR STANDARD. From differentiated responsibility to common responsibility. Version 3.2. September 23, 2023*	**Date:** 10-04-2023
Description of the CAR				

1. *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, 268, 270, 272
P2 C: 131, 244,
P6 D: 27
P7 B: 184, 186, 188.
P4 C: 43, 145
P5 D: 8

2. *There are also trees with the same plot and subplot number with different data:*

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

1. For per-parcel data groups, the corresponding correction is described below.

PUNTO DE MUESTRE	PARCELA	COBERTURA	ID FUSTAL/LATIZ	NOMBRE COMÚN	NOMBRE CIENTÍFICO	FAMILIA	DIÁMETRO (c	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

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.

   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:
   - *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.*
   - *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 Sapling category.*
   - *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.*

Documentation submitted by the project developer

1. *AUD_VV_2022\Monitoring   12_Reporte\Forest 01_Inventario\datos_REDD+EmberaWounaan_CO2CERO_v2.0.xlsx Base*
   AUD_VV_2022\Monitoring 12_Reporte\01_Inventario Forestry\Field Spreadsheets
2. *AUD_VV_2022\Monitoring   12_Reporte\Forest 01_Inventario\datos_REDD+EmberaWounaan_CO2CERO_v2.0.xlsx Base*

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

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).

Adjustments and corrections were made to the project database to correct the identified data absences.

CLOSED CAR

CAR No.	19	Requirement No. 13.2	Quantification of GHG Emission Reductions REDD+ Projects BCR0002 Version 3.1	Date: 10-04-2023
		14 and 11	BioCarbon Registry. 2023. BCR STANDARD. From differentiated responsibility to common responsibility. Version 3.2. September 23, 2023	
Description of the CAR				

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.*

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.*

Documentation submitted by the project developer

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
2. *AUD_VV_2022\12_Reporte of monitoring\01_Inventario forest\Informe_Inventario_REDDEmberaWounaan\ Species Correspondence (P. 20)*

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

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.*

FUSTAL/LATIZ	NOMBRE COMÚN ECOLOGIC	NOMBRE AUDITORIA CAMPO	COINCIDIR				
1	Colchonero	cauchillo	#N/D	34	Mandroño	papalisa	#N/D
2	Colchonero	cauchero	#N/D	35	Cauchillo	cauchillo	1
3	Bongo	chunga	#N/D	36	Cuajao	colchonero	#N/D
4	Tusipono	Tusipono	1	37	Purrú - Guácimo	cauchillo	#N/D
5	Palma chunga	palo candela	#N/D	38	Colchonero	colchonero	1
6	Roble	zorro	#N/D	39	Cauchillo	cauchillo	1
7	Cauchillo	cauchillo	1	40	Mandroño	mimisa	#N/D
9	Mandroño	NN	#N/D	41	Colchonero	balso	#N/D
10	Palma chunga	Palma chunga	1	42	Fruta de mono	majagua	#N/D
11	Cauchillo	cauchillo	1	43	NN	verba	#N/D
12	Palma chunga	Palma chunga	1	44	Mangle de montaña	colchonero	#N/D
13	Naranjillo	no se	#N/D	45	Piarde	guabo	#N/D
14	Mangle de montaña	guayabillo macho	#N/D	46	Tusipono	Tusipono	1
15	Piarde	huesito	#N/D	47	Caimitillo	Caimitillo	1
16	Tachuelo - Arcabu	Tachuelo - Arcabu	1	48	Bálsamo - Pidoquera	yaya	#N/D
17	Palma chunga	Palma chunga	1	49	Montaña	NN	#N/D
18	Eborró - Guarumo	Eborró - Guarumo	1	50	Mandroño	caimito	#N/D
19	Balso	balso	1	51	Palma chunga	Palma chunga	1
20	Mangle de montaña	roble macho	#N/D	52	Hobo - Cañajo	Hobo - Cañajo	1
				53	Palma chunga	Palma chunga	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 tCO2e/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_UT\Annex 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 tCO2e/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

CAR No.	20	*Requirement No.* *17*	*BioCarbon Registry. 2023. BCR STANDARD. From differentiated responsibility to common responsibility. Version 3.2. September 23, 2023* *Tool for determining contributions to the fulfillment of the Sustainable Development Goals (SDGs) of Greenhouse Gas projects.*	*Date:* 10-04-2023
Description of the CAR				

1. 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.				
2. In addition to the above, the tool sheet that corresponds to Cobenefits must be filled out.				

Project Developer's Response	**Date:** 18 04 2023
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.	

Documentation submitted by the project developer
• *AUD_VV_2022\2_Cobeneficios\4_BCRTOOL ODS_EmberaWounaan_V2.xlsm*

Evaluation of the audit team	**Date:** 29-05-2023
The proposer provides the requested documentation and makes the pertinent modifications to consider that the finding is closed. *CLOSED CAR .*	

CAR No.	21	**Requirement No. 8.2**	*Quantification of GHG Emission Reductions REDD+ Projects BCR0002 Version 3.1*	**Date:** 10-08-2023
		14 and 11	*BioCarbon Registry. 2023. BCR STANDARD. From differentiated responsibility to common responsibility. Version 3.2. September 23, 2023*	
Description of the CAR				

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:

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 BCRstandard.

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 Standard, 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*
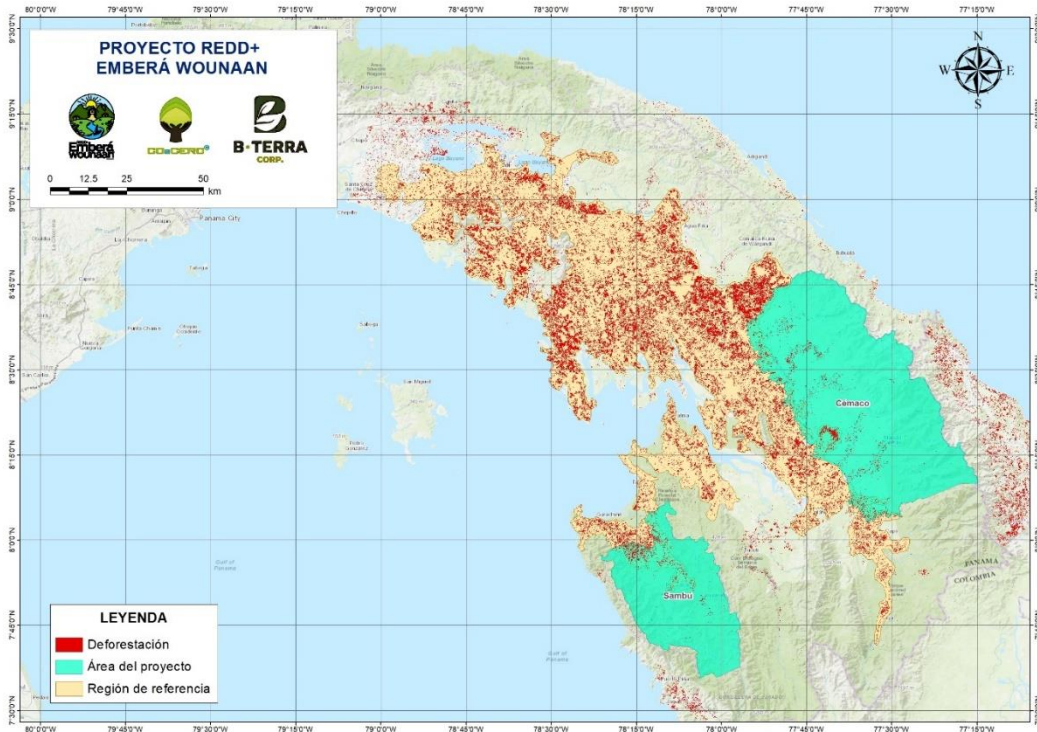
On the other hand, the methodology does not define that there must be similarity in the percentage in the forest areas or areas of the strata, in the same way, similarity and correspondence criteria are followed since they are the same forests according to the land cover and use with similar environmental 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 REDD+ Emberá Wounaan 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.
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.

CIFOR (1997)[2] 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)[3] 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.*				

CL No.	1	Requirement No. 13.2 14 and 11	*Quantification of GHG Emission Reductions REDD+ Projects BCR0002 Version 3.1* *BioCarbon Registry. 2023. BCR STANDARD. From differentiated responsibility to common responsibility. Version 3.2. September 23, 2023*	Date: 10-04-2023
Description of the CL				
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. *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.*				
Project Developer's Response			Date: 27-04-2023	

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[2] *CIFOR. (1997). Secondary forests as a resource for rural development and environmental conservation in the tropics of Latin America.*[3] *Gonzalez, A. (2020). Diversity, species turnover, and community functional traits in high Andean forests in two successional states.*

[3] *Gonzalez, A. (2020). Diversity, species turnover, and community functional traits in high Andean forests in two successional states.*

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. *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.*	
Documentation submitted by the project developer	
• *AUD_VV_2022\Project 6_Documento\PDD_EmberáWounaan_V2.docx\14.3.2 Field sampling methodology (P 76)* • *AUD_VV_2022\Project 6_Documento\PDD_EmberáWounaan_V2.docx\ 17.1.5 Biomes and ecosystems (P 104)*	
Evaluation of the audit team	**Date:** *29-05-2023*
The proposer provides the requested documentation and makes the pertinent modifications to consider that the finding is closed. *CL CLOSED.*	

CL No.	*2*	**Requirement No.** *13.2* *14 and 11*	*Quantification of GHG Emission Reductions REDD+ Projects BCR0002 Version 3.1* *BioCarbon Registry. 2023. BCR STANDARD. From differentiated responsibility to common responsibility. Version 3.2. September 23, 2023*	**Date:** *10-04-2023*
Description of the CL				
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.* 2. *Clarification of this information and why the laboratory report does not report leaf litter samples from plot 4 is requested.*				
Project Developer's Response				**Date:** *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 m2 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 P4-PC-1C, but its result oscillates in values higher than 30, similar to the results for leaf litter in the other plots.*

Identificación de la Muestra	5113-22						
Nombre de la Muestra	P4-PC-1C						
Coordenadas	No aplica (el cliente trajo la muestra al laboratorio)						

PARÁMETRO	SÍMBOLO	UNIDAD	MÉTODO	RESULTADO	INCERTI-DUMBRE	L.M.C.	LÍMITE MÁXIMO
Carbono Orgánico**	CO	%	Walkley Black	35,75	±0,18	0,10	N.A.

Documentation submitted by the project developer

1. *AUD_VV_2022\3_Carbono\FE_EmberaWounaan_V2.xlsx\-BD-EMBERÁ WOUNAAN*
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).*

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.

CL No.	3	Require ment No. 13.2 14 and 11	Quantification of GHG Emission Reductions REDD+ Projects BCR0002 Version 3.1 *BioCarbon Registry. 2023. BCR STANDARD. From differentiated responsibility to common responsibility. Version 3.2. September 23, 2023*	Date: 10-04-2023

Description of the CL
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.

Project Developer's Response	Date: 10-05-2023

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.

Documentation submitted by the project developer

BioCarbon Standard

• *AUD_VV_2022\Project 6_Documento\PDD_EmberáWounaan_V2\ 14.6.1. Ex ante avoided emissions (P.85)*
• *AUD_VV_2022\Project 6_Documento\PDD_EmberáWounaan_V2\14.6.1.1 Deforestation (p. 85)*
• *AUD_VV_2022\Project 6_Documento\PDD_EmberáWounaan_V2.pdf\ 14.6.1.2 Degradation (p. 86)*
• *AUD_VV_2022\3_Carbono\MonitoreoAreas_REDDEmberaWounaan_V2.xlsx\Reference Area Sheet*
• *AUD_VV_2022\3_Carbono\MonitoreoAreas_REDDEmberaWounaan_V2.xlsx\Project Area Sheet*

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.

CL No.	**4**	**Requirement No.** **13** **18**	*Quantification of GHG Emission Reductions REDD+ Projects BCR0002 Version 3.1* *BioCarbon Registry. 2023. BCR STANDARD. From differentiated responsibility to common responsibility. Version 3.2. September 23, 2023*	**Date:** 10-04-2023

Description of the CL
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.

Project Developer's Response	**Date:** 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 REDD+ Emberá Wounaan project.

Documentation submitted by the project developer

AUD_VV_2022\Project 6_Documento\PDD_EmberáWounaan_V2.docx\ 20 REDD+ safeguards (p. 128).	
Evaluation of the audit team	**Fetched:** 29-05-223
The proponent provides the requested documentation and makes the pertinent clarifications to consider that the finding is closed. *CL CLOSED.*	

CL No.	**5**	**Requirement No.** **13** **18**	*Quantification of GHG Emission Reductions REDD+ Projects BCR0002 Version 3.1* *BioCarbon Registry. 2023. BCR STANDARD. From differentiated responsibility to common responsibility. Version 3.2. September 23, 2023*	**Date:** 10-04-2023
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.

CL No.	6	Require ment No. 13 18	*Quantification of GHG Emission Reductions REDD+ Projects BCR0002 Version 3.1* *BioCarbon Registry. 2023. BCR STANDARD. From differentiated responsibility to common responsibility. Version 3.2. September 23, 2023*	**Date:** 10-04-2023

Description of the CL
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.

Project Developer's Response	**Date:** 03-05-2023

The guidelines for access to information by the members of the Comarca Emberá Wounaan 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.

Documentation submitted by the project developer

- *AUD_VV_2022\11_Anexos and complementary\8_Guia_AcercamientoSocial_ Emberá Wounaan_V2.pdf*
- *AUD_VV_2022\2_Cobeneficios\3_Actividades REDD+\SoporteActividades_EmberaWounaan\3.2 Strengthening productive capacities\3.2.3 Educacion.pdf*

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

BioCarbon Standard

> *The proponent provides the requested documentation and makes the pertinent clarifications to consider that the finding is closed.*
>
> *CL CLOSED.*

CL No.	7	Requirement No. 8	Quantification of GHG Emission Reductions REDD+ Projects BCR0002 Version 3.1	Date: 10-04-2023

Description of the CL

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

BioCarbon Standard

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 Standard 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.
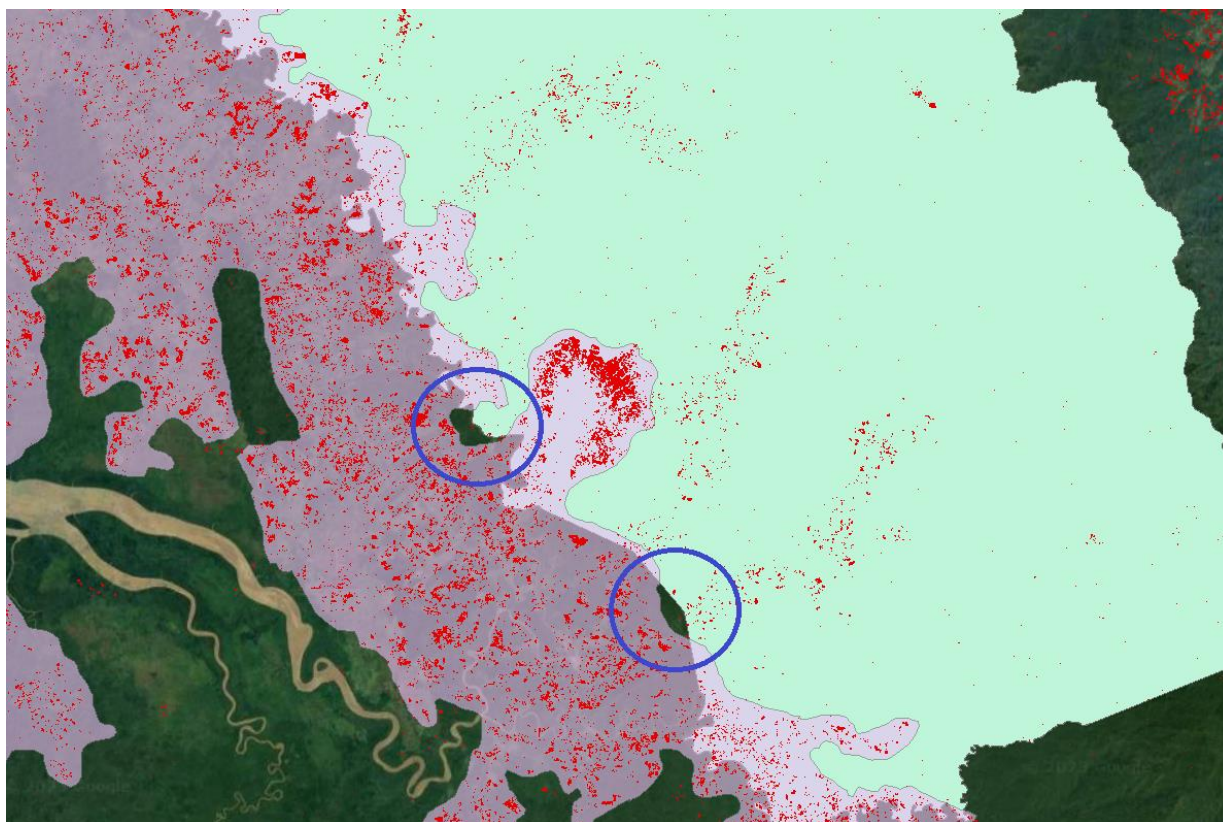
In the highlighted areas, there is no evidence of any pressure on forests from the agents and determinants of deforestation/degradation.

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.
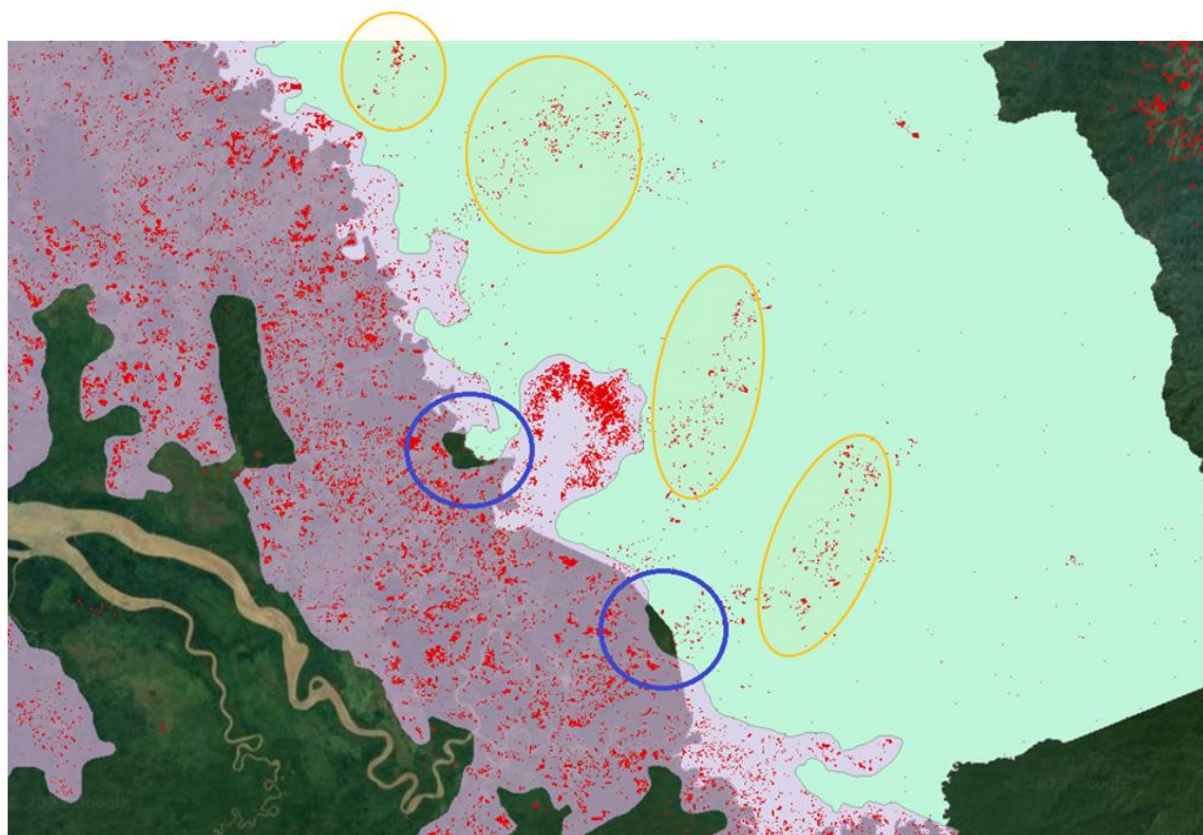
Below are some examples of the action of deforestation/degradation agents in project areas during the period 2008-2018 that are not being considered in the delimitation of the reference area and meet criteria b) and c).
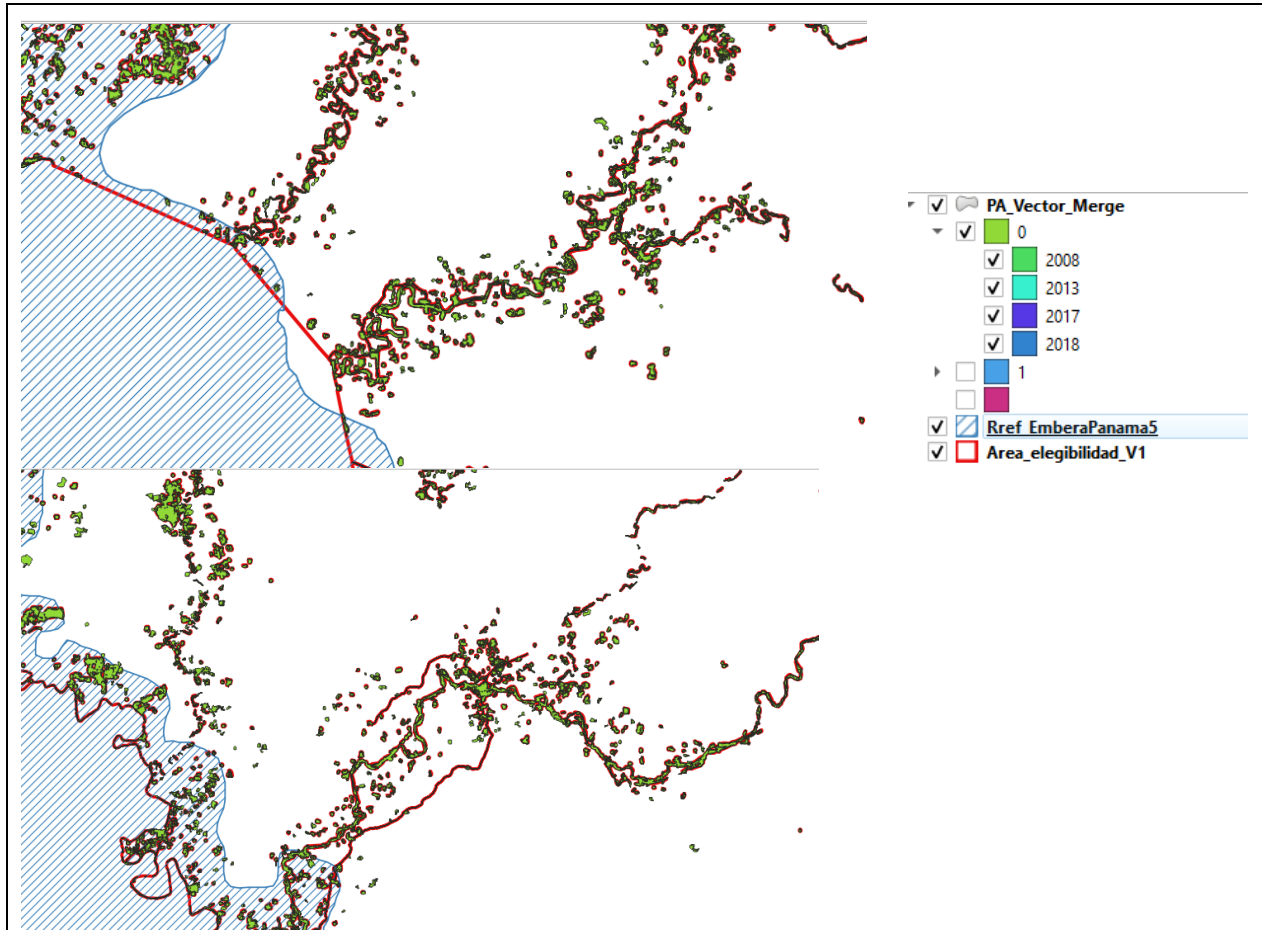
OPEN CL

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.
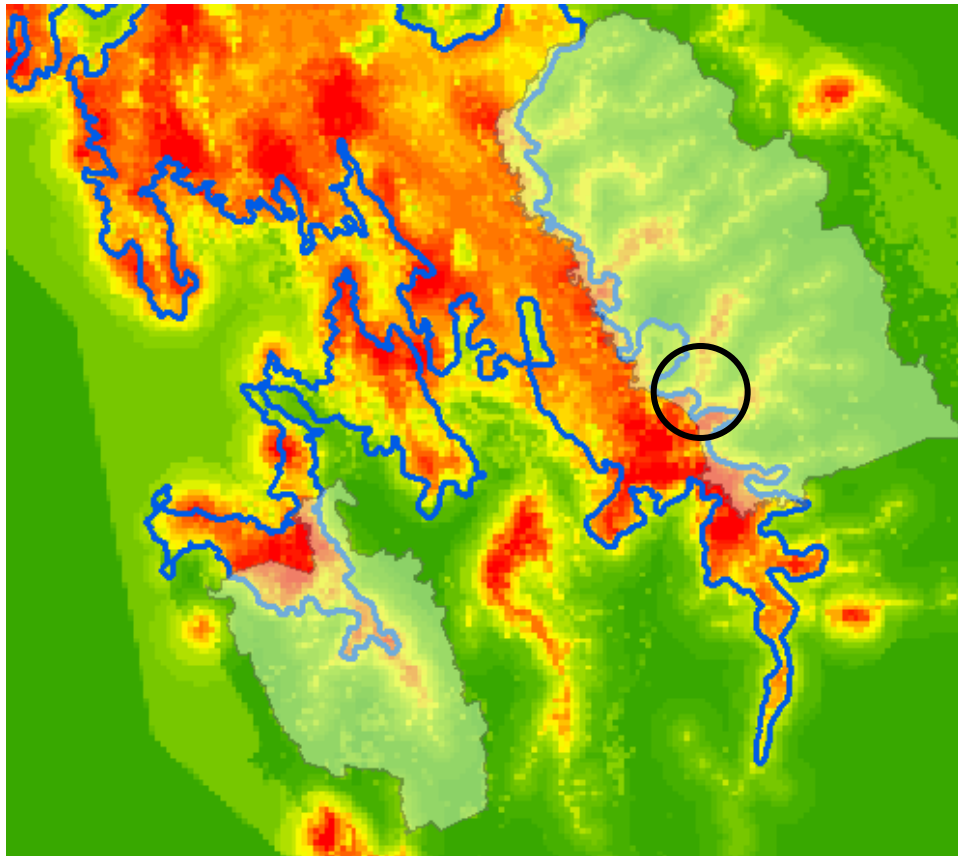
Importantly, the modification was carried out in response to the detection of a red hue in the region enclosed by the black circle. This coloration suggests that determining factors may have a significant impact on this particular area. Surrounding areas of yellow hue were not considered, as they show 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.

Documentation submitted by the project developer	
AUD_VV_2022\Project 06_Documento\PDD_EmberáWounaan_V6.docx	
Evaluation of the audit team	**Date:** *05-11-2023*
The proponent provides the requested documentation and makes the pertinent clarifications to consider that the finding is closed. *CL CLOSED.*	

CL No.	8	Requirement No. 8	Quantification of GHG Emission Reductions REDD+ Projects BCR0002 Version 3.1	Date: 29-05-2023
Description of the CL				

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
3	1	Bosque latifolia...	2018	393433,925441...	9302775,15224...	3934339254,40...	392494,21466
4	1	Bosque latifolia...	2018	31042,2143303...	8814507,04621...	310422143,302...	30974,034357

ArcGIS

Area_elegibilidad

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 REDD+ Emberá Wounaan 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

CL No.	**9**	**Require ment No. 6**	*BioCarbon Registry. 2023. BCR STANDARD. From differentiated responsibility to common responsibility. Version 3.2. September 23, 2023*	**Date:** 29-05-2023
Description of the CL				

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 doible 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 (leakages, 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

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 Standard and its use in the PDD and monitoring report is explicitly mentioned.

3) The use of version 1.0 of the BioCarbon Standard "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 Standard 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 Standard 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 Standard.

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: 09-10-2023***

2. *SDG Tool*
   a. *Section 12 of the PDD was appropriately adjusted to justify the identification of the SDGs with the national context.*
   b. *The routes mentioned in section 9 of the RM were adjusted.*
   c. *Table 9 of the RM was appropriately adjusted, so that compliance and evidence of each SDG indicator is listed and detailed.*
   d. *Table 9 of the RM and Table 38 of the PDD were adjusted so that the SDG indicators match each other.*
   e. *Table 9 of the RM and Table 38 of the PDD were adjusted, so that indicator 15.7.1 coincides in both documents*
3. *Adjusted PDD and RM to the most up-to-date version of the Safeguards V1.1 tool*
4. *Explicit mention is made of the use of the Avoinding Double Counting V1.0 tool in the PDD and RM*
5. *Explicit mention is made of the use of the Monitoring, Reporting and Verification V1.0 tool in the PDD and RM*

5. *No Net Harm V1.0*

   to. The route associated with Risk Management located in section 11 of the RM was appropriately adjusted.

   b. 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.

   c. Table 12 of the RM was supplemented, which justifies the choice of risk sources according to the territorial context of the project.

   d. Explicit mention is made of the use of the No Net Harm V1.0 tool in the PDD and RM

7. *Permanence risk*

   to. Table 12 of the MR was supplemented, which justifies the choice of risk sources according to the territorial context of the project.

   b. Explicit mention is made of the use of the Permanence and Risk Management V1.0 tool in PDD and RM.

9. *Version 3.1 of the BCR Standard is specified throughout the PDD and RM.*

CL Closed.

CL No.	10	**Requirement No.** **8**	*Quantification of GHG Emission Reductions REDD+ Projects BCR0002 Version 3.1*	**Date:** 29-05-2023
Description of the CL				
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 leakages 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?				
Project Developer's Response			**Date:** 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:

Documentation submitted by the project developer

• *AUD_VV_2022\1_Acuerdos\01_Acuerdo community\ Contrato_B Terra_Emberá and Refrendamiento_Contrato_CongresoGeneral.pdf.* • *AUD_VV_2022\2_Cobeneficios\3_Actividades REDD+* • *AUD_VV_2022\2_Cobeneficios\3_Actividades REDD+\SupportActivities\1.1 Governance and administration\1.1.1 Resolucion003_ConsejoNokoraChiPorNaan.pdf*	
Evaluation of the audit team	**Date:** 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 <u>legal</u> 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 Marrangantí (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 Comarca Emberá Wounan. Without exception. It also states that it prohibits the regional chieftains, or any other authority within the Comarca Emberá Wounaan, 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, 2023 and the Explanatory Note of CL 10 signed by the General Cacique, President and General Manager Emberá Wounaan.

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.

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.

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 Comarca Emberá Wounaan from granting exceptional guarantees for the extraction of timber under the figure of community permits or any other.

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.

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."

Documentation submitted by the project developer

- *AUD_VV_2022\01_Acuerdos\01_Acuerdo Community\Resolution A-004.pdf*
- *AUD_VV_2022\01_Acuerdos\01_Acuerdo community\NA IN 10.pdf*
- *AUD_VV_2022\12_Reporte monitoring\02_Reporte monitoring\ReporteMonitoreo_REDD+ Emberá Wounaan_V5.docx*

Evaluation of the audit team	**Date: 09-10-2023**

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 Comarca Emberá Wounaan, 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*

* 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 THEMSELVESIN THE LAST 5 YEARS, RATIFIED BY THE REGIONAL AUTHORITIES THROUGH RESOLUTION *A-004* **OF AUGUST 31, 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 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 Comarca Emberá Wounaan, 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 REDD+ Emberá Wounan 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 REDD+ Emberá Wounaan 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.
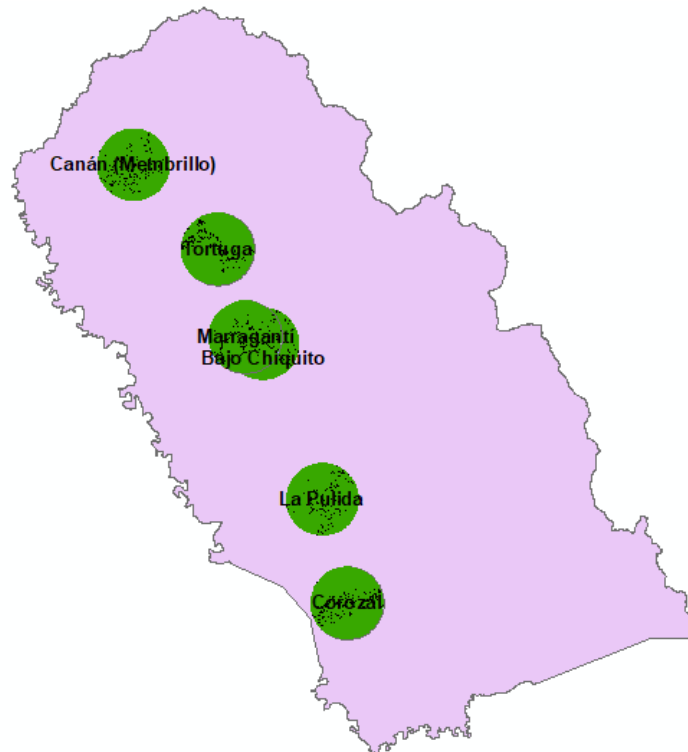
FOREST HARVESTING "SUSPENDED" BY THE COMMUNITIES THEMSELVESIN THE LAST 5 YEARS, RATIFIED BY THE REGIONAL AUTHORITIES THROUGH RESOLUTION A-004 OF AUGUST 31, 2023

FOREST HARVESTING SUSPENDED BY THE REGIONAL AUTHORITIES

IN 2023 BY RESOLUTION A-004 OF AUGUST 31, 2023

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 Comarca Emberá Wounaan, 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 REDD+ Emberá Wounaan 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, FAR1.

FAR No.	*1*	**Requirement No.** **8**	*Quantification of GHG Emission Reductions REDD+ Projects BCR0002 Version 3.1*	**Date:** *10-10-2023*
Description of the FAR				

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 REDD+ Emberá Wounaan 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 REDD+ Emberá Wounaan project, no forest harvesting is being carried out.

Project Developer's Response	***Date:*** *DD-MM-AAAA*
Documentation submitted by the project developer	
Evaluation of the audit team	***Date:*** *DD-MM-AAAA*

FAR No.	*2*	***Requirement No.*** *14* *14, 15.*	*Quantification of GHG Emission Reductions REDD+ Projects BCR0002 Version 3.1* *BioCarbon Registry. 2023. BCR STANDARD. From differentiated responsibility to common responsibility. Version 3.2. September 23, 2023*	***Date:*** *09-09-2024*
Description of the FAR				

The project holder must demonstrate in the next monitoring and verification period the management, follow-up, and monitoring of the strategies to mitigate the effects evaluated as negative on scales of irrelevant, critical, and moderate both for environmental and socioeconomic aspects. Likewise, they must demonstrate the monitoring of the mitigation measures established for the Risks evaluated as medium and high in the application of the Non-permanence   Risk   Tool.

The project holder must demonstrate in the next verification period the compliance and development of the activities projected in the document "ActividadesREDD+_Emberá Wounaan_V4" according to the proposed schedule and the implementation of the activities reported therein.

Project Developer's Response		**Date:** *DD-MM-AAAA*

Documentation submitted by the project developer

Evaluation of the audit team	**Date:** *DD-MM-AAAA*

FAR No.	*3*	***Requirement No.*** *5* *8*	*Quantification of GHG Emission Reductions REDD+ Projects BCR0002 Version 3.1* *BioCarbon Registry. 2023. BCR STANDARD. From differentiated responsibility to common responsibility. Version 3.2. September 23, 2023*	***Date:*** *16-08-2023*
Description of the FAR				

In accordance with the provisions of CAR 5, the multiple attempts to register the project on the National Climate Transparency Platform of the Ministry of Environment of Panama are evidenced and supported, following the parameters and procedures established by the aforementioned Ministry by the proponent and in accordance with Executive Decree 100 of 2020. However, it is important that the document submitted to the Ministry of Environment on May 30, 2023, by the developer, once answered, be communicated to the OVV, which is why FAR 3 is opened, in order to follow up and monitor the response of the Project Registration with the Ministry of Environment when this occurs.

Project Developer's Response	**Date:** DD-MM-AAAA

Documentation submitted by the project developer

Evaluation of the audit team	**Date:** DD-MM-AAAA

11.3 Annex 2. Documentation review

ID	FILE NAME	FORMAT	AUTHOR	ORGANIZATION	DOCUMENT PROVIDER	REFERENCE
/1/	Informs of Hallazgos_19_01_2023.docx	WORD	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/2/	Contrato_BTerra-CO2CERO.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/3/	1_Add_REDD+Emberá Wounaan_V1.xlsx	EXCEL	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/4/	4_SDG-Tool-2023_Emberá Wounaan_V3.xlsx	EXCEL	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/5/	REDD+ Activities_Emberá Wounaan_V2.xlsx	EXCEL	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/6/	REDD+ Activities_Emberá Wounaan_V1.xlsx	EXCEL	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/7/	1.1.1 Resolucion003_ConsejoNokoraChiPorNaan.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/8/	1.1.1Acta_CongresoGeneral_22 11 2022.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/9/	1.1.1Acta_PlanQuinquenal_13 08 2022.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/10/	1.1.2 FormatoRequisitoProyectos.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/11/	Asistencia_CongresoGeneral_22 11 2022.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/12/	1.2.1 Congreso Boca Trampa.pdf Agenda	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/13/	1.2.1 Regional congresses (2)_2022.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/14/	1.2.1 Regional congresses (3)_2022.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/15/	1.2.1 Regional congresses (4)_2022.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/16/	1.2.1 Regional congresses (5)_2022.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/17/	1.2.1 Congresses regionales_2022.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/18/	1.2.2 Acta_Cirilo Guainora_12 09 2021.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/19/	Acta_Autoridades_11 11 2022.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/20/	Acta_CongresoGeneral_5 12 2022.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/21/	Acta_Puerto Indio_25 and 26 10 2022.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/22/	2.1.1 Work teams (1)_2022.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/23/	2.1.1 Work teams (2)_2022.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.

ID	FILE NAME	FORMAT	AUTHOR	ORGANIZATION	DOCUMENT PROVIDER	REFERENCE
/24/	*2.1.1 Work teams (3)_2022.jpg*	*JPG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/25/	*2.1.2 Canoe competition (1)_2018.jpg*	*JPG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/26/	*2.1.2 piraguas_2018.jpg Contest*	*JPG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/27/	*2.1.3 Sports Teams (1)_2022.jpg*	*JPG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/28/	*2.1.3 Sports Teams (2)_2022.jpg*	*JPG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/29/	*2.1.3 Sports Teams (3)_2021.jpg*	*JPG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/30/	*2.1.3 Teams deportivos_2018.jpg*	*JPG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/31/	*2.1.3 Assessment of the state of services (2).pdf*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/32/	*2.1.3 Assessment of the state of services (3).pdf*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/33/	*2.1.3 Assessment of the state of servicios.pdf*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/34/	*2.1.3 Structural improvements (1)_2021.jpg*	*JPG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/35/	*2.1.3 Structural improvements (2)_2021.jpg*	*JPG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/36/	*2.1.3 Improvement estructurales_2021.jpg*	*JPG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/37/	*2.1.3 Water potable_2021.PNG improvement*	*JPG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/38/	*2.1.3 Life Improvement (1)_2021.jpg*	*JPG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/39/	*2.1.3 Improvement of vida_2021.jpg*	*JPG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/40/	*2.1.3 Five-Year Plan of the Comarca Emberá Wounaan 2022-2027.docx*	*WORD*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/41/	*2.2.1 Court Ruling Suprema_08 April 2015.pdf*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/42/	*2.2.1 Identification of límites_Sambu (1)_2022.jpeg*	*JPEG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/43/	*2.2.1 Identification of límites_Sambu (2)_2022.jpeg*	*JPEG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/44/	*2.2.1 Localización_Comunidades.pdf*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/45/	*2.2.1 Res_Adm_03_2019.pdf*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/46/	*2.2.1 Verification and Inspection of límites_Chatí.pdf*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/47/	*3.2.2 Material Improvement (1)_2018.jpg*	*JPG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*

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/48/	3.2.2 Improvement of materiales_2018.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/49/	3.2.3_Educacion_V3.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/50/	4.1.1 Minutes _Capetí_13 04 2022.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/51/	4.1.1 Acta_Autoridades_25 04 2022.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/52/	4.1.1 Acta_Bajo Chiquito - Tuqueza_25 03 2022.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/53/	4.1.1 Acta_Bajo Chiquito_05 04 2022.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/54/	4.1.1 Acta_Bajo Purú_20 02 2022.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/55/	4.1.1 Acta_Barranquillita_24 03 2022.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/56/	4.1.1 Acta_Capetuira_05 11 2021.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/57/	4.1.1 Acta_Consejo Nokora_30 12 2021.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/58/	4.1.1 Acta_Corozal_25 10 2022.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/59/	4.1.1 Acta_La Esperanza_24 03 2022.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/60/	4.1.1 Acta_Metetí_18 01 2022.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/61/	4.1.1 Acta_Nuevo Vigia_08 02 2022.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/62/	4.1.1 Acta_Unión Chocó_05 04 2021.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/63/	4.1.1 Acta_Unión Chocó_13 04 2022.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/64/	4.1.1 Acta_UniónChocó_20 01 2020.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/65/	4.1.1 Acta_Villa Caleta_05 04 2022.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/66/	4.1.1 Acta_Vista Alegre_12 04 2022.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/67/	4.1.2 AnalisisdeFauna_Metití.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/68/	4.1.2 Embera Monitoring Personnel Wounaan.xlsx	EXCEL	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/69/	Parcela 1 (1)_2022.jpeg	JPEG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/70/	Parcela 1 (2)_2022.jpeg	JPEG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/71/	Parcela 1 (3)_2022.jpeg	JPEG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.

ID	FILE NAME	FORMAT	AUTHOR	ORGANIZATION	DOCUMENT PROVIDER	REFERENCE
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/73/	*Parcela 1 (5)_2022.jpeg*	*JPEG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/74/	*Parcela 1 (6)_2022.jpeg*	*JPEG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/75/	*Parcela 1 (7)_2022.jpeg*	*JPEG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/76/	*Parcela 1 (8)_2022.jpeg*	*JPEG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/77/	*Parcela 2 (1)_2022.jpeg*	*JPEG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/78/	*Parcela 2 (2)_2022.jpeg*	*JPEG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/79/	*Parcela 2 (3)_2022.jpeg*	*JPEG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
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/81/	*Parcela 2 (5)_2022.jpeg*	*JPEG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/82/	*Parcela 2 (6)_2022.jpeg*	*JPEG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/83/	*Parcela 2 (7)_2022.jpeg*	*JPEG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
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/85/	*Parcela 4 (1)_2022.jpeg*	*JPEG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/86/	*Parcela 4 (2)_2022.jpeg*	*JPEG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
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/88/	*Parcela 4 (4)_2022.jpeg*	*JPEG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/89/	*Parcela 4 (5)_2022.jpeg*	*JPEG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/90/	*Parcela 4 (6)_2022.jpeg*	*JPEG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/91/	*Parcela 4 (7)_2022.jpeg*	*JPEG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/92/	*Parcela 4 (8)_2022.jpeg*	*JPEG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/93/	*Parcela 5 (1)_2022.jpeg*	*JPEG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/94/	*Parcela 5 (2)_2022.jpeg*	*JPEG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
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ID	FILE NAME	FORMAT	AUTHOR	ORGANIZATION	DOCUMENT PROVIDER	REFERENCE
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/98/	*Parcela 5 (6)_2022.jpeg*	*JPEG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/99/	*Parcela 5 (7)_2022.jpeg*	*JPEG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
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/101/	*Parcela 6 (1)_2022.jpeg*	*JPEG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/102/	*Parcela 6 (2)_2022.jpeg*	*JPEG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/103/	*Parcela 6 (3)_2022.jpeg*	*JPEG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/104/	*Parcela 6 (4)_2022.jpeg*	*JPEG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/105/	*Parcela 6 (5)_2022.jpeg*	*JPEG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/106/	*Parcela 6 (6)_2022.jpeg*	*JPEG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/107/	*Parcela 6 (7)_2022.jpeg*	*JPEG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/108/	*Parcela 6 (8)_2022.jpeg*	*JPEG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/109/	*Parcela 6 (9)_2022.jpeg*	*JPEG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
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/114/	*Parcela 7 (5)_2022.jpeg*	*JPEG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
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/118/	*Parcela 8 (1)_2022.jpeg*	*JPEG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
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/121/	*Parcela 8 (4)_2022.jpeg*	*JPEG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/122/	*Parcela 8 (5)_2022.jpeg*	*JPEG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/123/	*Parcela 8 (6)_2022.jpeg*	*JPEG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
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/125/	*Parcela 8 (8)_2022.jpeg*	*JPEG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/126/	*4.2.3 Sambu reforestation (1)_2019.jpeg*	*JPEG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/127/	*4.2.3 Sambu reforestation (2)_2019.jpeg*	*JPEG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
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/129/	*4.2.3 Sambu reforestation (4)_2019.jpeg*	*JPEG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/130/	*4.2.3 Sambu reforestation (5)_2019.jpeg*	*JPEG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/131/	*4.2.3 Sambu reforestation (6)_2019.jpeg*	*JPEG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/132/	*4.2.3 Sambu reforestation (7)_2019.jpeg*	*JPEG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/133/	*4.2.3 Reforestation Sambú_2019.jpeg*	*JPEG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/134/	*3.2.3 Educacion.docx*	*WORD*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/135/	*3.2.3 Educacion_V1.pdf*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/136/	*3.2.3 Educacion_V2.pdf*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/137/	*4_BCR TOOL ODS_EmberaWounaan.xlsm*	*EXCEL*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/138/	*4_BCR TOOL ODS_EmberaWounaan_V2.xlsm*	*EXCEL*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/139/	*REDD+ ACTIVITIES EMBERÁ WOUNAAN_.xlsx*	*EXCEL*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/140/	*Educacion_V3.pdf*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/141/	*Carbono_Deforestacion_REDDEmberaWounaan_V7.xlsx*	*EXCEL*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/142/	*Carbono_Degradacion_REDDEmberaWounaan_V6.xlsx*	*EXCEL*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/143/	*Carbono_Total_EmberaWounaan_V7.xlsx*	*EXCEL*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*

ID	FILE NAME	FORMAT	AUTHOR	ORGANIZATION	DOCUMENT PROVIDER	REFERENCE
/144/	*Database_GlobalWoodDensity.xls*	*EXCEL*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/145/	*FE_EmberaWounaan_V3.xlsx*	*EXCEL*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/146/	*MonitoreoAreas_REDDEmberaWounaan_V5.xlsx*	*EXCEL*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/147/	*Carbono_Deforestacion_REDDEmberaWounaan_V1.xlsx*	*EXCEL*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/148/	*Carbono_Deforestacion_REDDEmberaWounaan_V2.xlsx*	*EXCEL*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/149/	*Carbono_Deforestacion_REDDEmberaWounaan_V3.xlsx*	*EXCEL*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/150/	*Carbono_Deforestacion_REDDEmberaWounaan_V4.xlsx*	*EXCEL*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/151/	*Carbono_Deforestacion_REDDEmberaWounaan_V5.xlsx*	*EXCEL*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/152/	*Carbono_Deforestacion_REDDEmberaWounaan_V6.xlsx*	*EXCEL*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/153/	*Carbono_Degradacion_REDDEmberaWounaan_V1.xlsx*	*EXCEL*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/154/	*Carbono_Degradacion_REDDEmberaWounaan_V2.xlsx*	*EXCEL*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/155/	*Carbono_Degradacion_REDDEmberaWounaan_V3.xlsx*	*EXCEL*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/156/	*Carbono_Degradacion_REDDEmberaWounaan_V4.xlsx*	*EXCEL*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/157/	*Carbono_Degradacion_REDDEmberaWounaan_V5.xlsx*	*EXCEL*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/158/	*Carbono_Degradacion_REDDEmberaWounaan_V6.xlsx*	*EXCEL*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/159/	*Carbono_Total_EmberaWounaan_V1.xlsx*	*EXCEL*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/160/	*Carbono_Total_EmberaWounaan_V2.xlsx*	*EXCEL*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/161/	*Carbono_Total_EmberaWounaan_V3.xlsx*	*EXCEL*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/162/	*Carbono_Total_EmberaWounaan_V4.xlsx*	*EXCEL*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/163/	*Carbono_Total_EmberaWounaan_V5.xlsx*	*EXCEL*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/164/	*Carbono_Total_EmberaWounaan_V6.xlsx*	*EXCEL*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/165/	*ExAnte_EW_16122022.xlsx*	*EXCEL*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/166/	*Expost_EW_16122022.xlsx*	*EXCEL*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/167/	*Expost_EW_161220221.xlsx*	*EXCEL*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*

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/168/	*FE_EmberaWounaan_16112022.xlsx*	*EXCEL*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/169/	*FE_EmberaWounaan_V1.xlsx*	*EXCEL*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/170/	*FE_EmberaWounaan_V2-DESKTOP-7E0DLRP.xlsx*	*EXCEL*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/171/	*FE_EmberaWounaan_V2.xlsx*	*EXCEL*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/172/	*MonitoreoAreas_REDDEmberaWounaan_V1.xlsx*	*EXCEL*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/173/	*MonitoreoAreas_REDDEmberaWounaan_V2.xlsx*	*EXCEL*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/174/	*MonitoreoAreas_REDDEmberaWounaan_V3.xlsx*	*EXCEL*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/175/	*MonitoreoAreas_REDDEmberaWounaan_V4.xlsx*	*EXCEL*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/176/	*Areas Degradation v1.0.xlsx*	*EXCEL*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/177/	*Areas_traslapadas_V1.xlsx*	*EXCEL*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/178/	*Caracterizacion_Documental_SIG_V3.docx*	*WORD*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/179/	*Embera REDD+ GIS Geoprocessing Report Wounaan_V3.docx*	*WORD*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/180/	*a00000001.freelist*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/181/	*a00000001.gdbindexes*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/182/	*a00000001.gdbtable*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/183/	*a00000001.gdbtablx*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/184/	*a00000001. TablesByName.atx*	*ATX*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/185/	*a00000002.gdbtable*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/186/	*a00000002.gdbtablx*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/187/	*a0000003.gdbindexes*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/188/	*a0000003.gdbtable*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/189/	*a0000003.gdbtablx*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/190/	*a0000004. CatItemsByPhysicalName.atx*	*ATX*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/191/	*a0000004. CatItemsByType.atx*	*ATX*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*

ID	FILE NAME	FORMAT	AUTHOR	ORGANIZATION	DOCUMENT PROVIDER	REFERENCE
/192/	a00000004. FDO_UUID.atx	ATX	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/193/	a00000004.freelist	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/194/	a00000004.gdbindexes	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/195/	a00000004.gdbtable	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/196/	a00000004.gdbtablx	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/197/	a00000004.spx	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/198/	a00000005. CatItemTypesByName.atx	ATX	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/199/	a00000005. CatItemTypesByParentTypeID.atx	ATX	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/200/	a00000005. CatItemTypesByUUID.atx	ATX	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/201/	a00000005.gdbindexes	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/202/	a00000005.gdbtable	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/203/	a00000005.gdbtablx	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/204/	A00000006. CatRelsByDestinationID.atx	ATX	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/205/	a00000006. CatRelsByOriginID.atx	ATX	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/206/	a00000006. CatRelsByType.atx	ATX	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/207/	a00000006. FDO_UUID.atx	ATX	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/208/	a00000006.freelist	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/209/	a00000006.gdbindexes	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/210/	a00000006.gdbtable	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/211/	a00000006.gdbtablx	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/212/	a0000007. CatRelTypesByBackwardLabel.atx	ATX	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/213/	a00000007. CatRelTypesByDestItemTypeID.atx	ATX	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/214/	a00000007. CatRelTypesByForwardLabel.atx	ATX	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/215/	a00000007. CatRelTypesByName.atx	ATX	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.

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/216/	*a00000007. CatRelTypesByOriginItemTypeID.atx*	*ATX*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/217/	*a00000007. CatRelTypesByUUID.atx*	*ATX*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/218/	*a00000007.gdbindexes*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/219/	*a00000007.gdbtable*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/220/	*a00000007.gdbtablx*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/221/	*a00000010.gdbindexes*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/222/	*a00000010.gdbtable*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/223/	*a00000010.gdbtablx*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/224/	*a00000010.spx*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/225/	*a00000011.gdbindexes*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/226/	*a00000011.gdbtable*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/227/	*a00000011.gdbtablx*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/228/	*a00000011.spx*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/229/	*a00000012.gdbindexes*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/230/	*a00000012.gdbtable*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/231/	*a00000012.gdbtablx*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/232/	*a00000012.spx*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/233/	*a00000013.gdbindexes*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/234/	*a00000013.gdbtable*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/235/	*a00000013.gdbtablx*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/236/	*a00000013.spx*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/237/	*a00000014.gdbindexes*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/238/	*a00000014.gdbtable*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/239/	*a00000014.gdbtablx*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*

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/240/	*a00000014.spx*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/241/	*a00000015.gdbindexes*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/242/	*a00000015.gdbtable*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/243/	*a00000015.gdbtablx*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/244/	*a00000015.spx*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/245/	*a00000016.gdbindexes*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/246/	*a00000016.gdbtable*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/247/	*a00000016.gdbtablx*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/248/	*a00000016.spx*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/249/	*a00000017.gdbindexes*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/250/	*a00000017.gdbtable*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/251/	*a00000017.gdbtablx*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/252/	*a00000017.spx*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/253/	*a00000024.gdbindexes*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/254/	*a00000024.gdbtable*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/255/	*a00000024.gdbtablx*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/256/	*a00000024.spx*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/257/	*a00000025.gdbindexes*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/258/	*a00000025.gdbtable*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/259/	*a00000025.gdbtablx*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/260/	*a00000025.spx*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/261/	*a00000026.gdbindexes*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/262/	*a00000026.gdbtable*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/263/	*a00000026.gdbtablx*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*

ID	FILE NAME	FORMAT	AUTHOR	ORGANIZATION	DOCUMENT PROVIDER	REFERENCE
/264/	a00000026.spx	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/265/	a00000027.gdbindexes	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/266/	a00000027.gdbtable	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/267/	a00000027.gdbtablx	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/268/	a00000027.spx	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/269/	a00000028.gdbindexes	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/270/	a00000028.gdbtable	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/271/	a00000028.gdbtablx	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/272/	a00000028.spx	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/273/	a00000029.gdbindexes	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/274/	a00000029.gdbtable	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/275/	a00000029.gdbtablx	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/276/	a00000029.spx	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/277/	Gdb	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/278/	timestamps	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/279/	timestamps-LAPTOP-ANDRES	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/280/	_Gdb. DESKTOP-6MOR1AE.22312.17480.sr.lock	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/281/	a00000001.freelist	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/282/	a00000001.gdbindexes	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/283/	a00000001.gdbtable	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/284/	a00000001.gdbtablx	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/285/	a00000001. TablesByName.atx	ATX	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/286/	a00000002.gdbtable	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/287/	a00000002.gdbtablx	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.

ID	FILE NAME	FORMAT	AUTHOR	ORGANIZATION	DOCUMENT PROVIDER	REFERENCE
/288/	a0000003.gdbindexes	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/289/	a0000003.gdbtable	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/290/	a0000003.gdbtablx	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/291/	a0000004. CatItemsByPhysicalName.atx	ATX	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/292/	a0000004. CatItemsByType.atx	ATX	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/293/	a0000004. FDO_UUID.atx	ATX	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/294/	a0000004.freelist	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/295/	a0000004.gdbindexes	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/296/	a0000004.gdbtable	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/297/	a0000004.gdbtablx	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/298/	a0000004.spx	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/299/	a0000005. CatItemTypesByName.atx	ATX	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/300/	a0000005. CatItemTypesByParentTypeID.atx	ATX	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/301/	a0000005. CatItemTypesByUUID.atx	ATX	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/302/	a0000005.gdbindexes	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/303/	a0000005.gdbtable	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/304/	a0000005.gdbtablx	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/305/	A0000006. CatRelsByDestinationID.atx	ATX	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/306/	a0000006. CatRelsByOriginID.atx	ATX	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/307/	a0000006. CatRelsByType.atx	ATX	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/308/	a0000006. FDO_UUID.atx	ATX	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/309/	a0000006.freelist	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/310/	a0000006.gdbindexes	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/311/	a0000006.gdbtable	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.

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/312/	*a00000006.gdbtablx*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/313/	*a0000007. CatRelTypesByBackwardLabel.atx*	*ATX*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/314/	*a00000007. CatRelTypesByDestItemTypeID.atx*	*ATX*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/315/	*a00000007. CatRelTypesByForwardLabel.atx*	*ATX*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/316/	*a00000007. CatRelTypesByName.atx*	*ATX*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/317/	*a00000007. CatRelTypesByOriginItemTypeID.atx*	*ATX*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/318/	*a00000007. CatRelTypesByUUID.atx*	*ATX*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/319/	*a00000007.gdbindexes*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/320/	*a00000007.gdbtable*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/321/	*a00000007.gdbtablx*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/322/	*a00000013.gdbindexes*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/323/	*a00000013.gdbtable*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/324/	*a00000013.gdbtablx*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/325/	*a00000013.spx*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/326/	*a00000014.gdbindexes*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/327/	*a00000014.gdbtable*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/328/	*a00000014.gdbtablx*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/329/	*a00000014.spx*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/330/	*a00000015.gdbindexes*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/331/	*a00000015.gdbtable*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/332/	*a00000015.gdbtablx*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/333/	*a00000015.spx*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/334/	*a00000016.gdbindexes*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/335/	*a00000016.gdbtable*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*

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/336/	a00000016.gdbtablx	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/337/	a00000016.spx	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/338/	a00000017.gdbindexes	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/339/	a00000017.gdbtable	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/340/	a00000017.gdbtablx	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/341/	a00000017.spx	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/342/	a00000018.gdbindexes	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/343/	a00000018.gdbtable	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/344/	a00000018.gdbtablx	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/345/	a00000018.spx	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/346/	a00000019.gdbindexes	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/347/	a00000019.gdbtable	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/348/	a00000019.gdbtablx	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/349/	a00000019.spx	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/350/	a0000001a.gdbindexes	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/351/	a0000001a.gdppable	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/352/	A0000001A.gdbtabl	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/353/	A0000001A.SPEK	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/354/	a0000001b.gdbindexes	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/355/	a0000001b.gdbtable	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/356/	a0000001b.gdbtablx	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/357/	a0000001b.spx	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/358/	a0000001c.gdbindexes	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/359/	a0000001c.gdbtable	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.

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/360/	a0000001c.gdbtablx	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/361/	a0000001c.spx	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/362/	a0000001d.gdbindexes	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/363/	a0000001d.gdbtable	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/364/	a0000001d.gdbtablx	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/365/	a0000001d.spx	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/366/	a00000001e.gdbindexes	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/367/	a0000001e.gdbtable	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/368/	a00000001e.g g bblx	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/369/	a0000001e.spx	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/370/	a0000001f.gdbindexes	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/371/	a0000001f.gdbtable	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/372/	a0000001f.gdbtablx	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/373/	a0000001f.spx	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/374/	a0000020.gdbindexes	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/375/	a0000020.gdbtable	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/376/	a0000020.gdbtablx	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/377/	a0000020.spx	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/378/	a0000021.gdbindexes	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/379/	a0000021.gdbtable	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/380/	a0000021.gdbtablx	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/381/	a0000021.spx	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/382/	a0000022.gdbindexes	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/383/	a0000022.gdbtable	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.

ID	FILE NAME	FORMAT	AUTHOR	ORGANIZATION	DOCUMENT PROVIDER	REFERENCE
/384/	*a00000022.gdbtablx*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/385/	*a00000022.spx*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/386/	*a00000023.gdbindexes*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/387/	*a00000023.gdbtable*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/388/	*a00000023.gdbtablx*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/389/	*a00000023.spx*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/390/	*a00000024.gdbindexes*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/391/	*a00000024.gdbtable*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/392/	*a00000024.gdbtablx*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/393/	*a00000024.spx*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/394/	*a00000025.gdbindexes*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/395/	*a00000025.gdbtable*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/396/	*a00000025.gdbtablx*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/397/	*a00000025.spx*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/398/	*a00000026.gdbindexes*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/399/	*a00000026.gdbtable*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/400/	*a00000026.gdbtablx*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/401/	*a00000026.spx*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/402/	*a00000027.gdbindexes*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/403/	*a00000027.gdbtable*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/404/	*a00000027.gdbtablx*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/405/	*a00000027.spx*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/406/	*a00000028.gdbindexes*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/407/	*a00000028.gdbtable*	*GDB*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*

ID	FILE NAME	FORMAT	AUTHOR	ORGANIZATION	DOCUMENT PROVIDER	REFERENCE
/408/	a00000028.gdbtablx	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/409/	a00000028.spx	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/410/	a00000029.gdbindexes	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/411/	a00000029.gdbtable	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/412/	a00000029.gdbtablx	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/413/	a00000029.spx	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/414/	a0000002a.gdbindexes	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/415/	A0000002a.gdppable	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/416/	A0000002A.gdbtabl	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/417/	A0000002A.SPa	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/418/	Gdb	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/419/	LK_deg_Secundaria08_13_18_Erase.DESKTOP-6MOR1AE.22312.17480.sr.lock	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/420/	timestamps	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/421/	timestamps-LAPTOP-ANDRES	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/422/	_Gdb. DESKTOP-6MOR1AE.22312.17480.sr.lock	GDB	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/423/	Holdridge_AP_V2.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/424/	Mapa AreaFugas.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/425/	Map of protegidas.pdf Areas	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/426/	Map Degradacion.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/427/	Map Degradacion.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/428/	Map Drenajes2.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/429/	Probability Map RRD.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/430/	Mapa_Clases agrologicas.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/431/	Mapa_Coberturas_V2.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.

ID	FILE NAME	FORMAT	AUTHOR	ORGANIZATION	DOCUMENT PROVIDER	REFERENCE
/432/	*Mapa_Elegibilidad.jpg*	*JPG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/433/	*Mapa_LocalizaciónComunidades.pdf*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/434/	*Mapa_LocalizaciónGeneral.jpg*	*JPG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/435/	*Mapa_Parcelas.jpg*	*JPG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/436/	*Mapa_Parcelas.pdf*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/437/	*Mapa_Region_de_referencia.jpg*	*JPG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/438/	*Mapa__Deforestación.pdf*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/439/	*Montañas_AP_V2.jpg*	*JPG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/440/	*TreeLoss-Embera2022.tif*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/441/	*TreeLoss-Embera2022.tif.aux.xml*	*XML*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/442/	*TreeLoss-Embera2022.tif.ovr*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/443/	*TreeLoss-Embera2022.tif.xml*	*XML*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/444/	*validation.tfw*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/445/	*validacion.tif*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/446/	*validacion.tif.aux.xml*	*XML*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/447/	*validacion.tif.ovr*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/448/	*validacion.tif.vat.cpg*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/449/	*validacion.tif.watt.dbf*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/450/	*Area_elegible_V4.qmd*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/451/	*Area_elegible_V4.cpg*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/452/	*Area_elegible_V4.dbf*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/453/	*Area_elegible_V4.prj*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/454/	*Area_elegible_V4sbn*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/455/	*Area_elegible_V4.sbx*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*

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/456/	Area_elegible_V4.shp	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/457/	Area_elegible_V4.shp.xml	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/458/	Area_elegible_V4shx	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/459/	LeakagebeltEW1.cpg	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/460/	CinturonFugasEW1.dbf	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/461/	CinturonFugasEW1.prj	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/462/	BeltLeakagesEW1.sbn	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/463/	LeakageBeltEW1.sbx	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/464/	LeakagebeltEW1.shp	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/465/	CinturonFugasEW1.shp.xml	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/466/	CinturonFugasEW1.shx	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/467/	Clases_EW_V6_Diss.cpg	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/468/	Clases_EW_V6_Diss.dbf	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/469/	Clases_EW_V6_Diss.prj	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/470/	Clases_EW_V6_Diss.sbn	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/471/	Clases_EW_V6_Diss.sbx	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/472/	Clases_EW_V6_Diss.shp	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/473/	Clases_EW_V6_Diss.shp.xml	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/474/	Clases_EW_V6_Diss.shx	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/475/	Coberturas_REDDEmberaW_V1.cpg	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/476/	Coberturas_REDDEmberaW_V1.dbf	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/477/	Coberturas_REDDEmberaW_V1.prj	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/478/	Coberturas_REDDEmberaW_V1.sbn	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/479/	Coberturas_REDDEmberaW_V1.sbx	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.

ID	FILE NAME	FORMAT	AUTHOR	ORGANIZATION	DOCUMENT PROVIDER	REFERENCE
/480/	*Coberturas_REDDEmberaW_V1.shp*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/481/	*Coberturas_REDDEmberaW_V1.shp.xml*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/482/	*Coberturas_REDDEmberaW_V1.shx*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/483/	*Comunidades_Punto.GIC*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/484/	*Comunidades_Punto.dbf*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/485/	*Comunidades_Punto.prj*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/486/	*Comunidades_Punto.sbn*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/487/	*Comunidades_Punto.sbx*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/488/	*Comunidades_Punto.shp*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/489/	*Comunidades_Punto.shp.DESKTOP-6MOR1AE.21324.3648.sr.lock*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/490/	*Comunidades_Punto.shp.xml*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/491/	*Comunidades_Punto.shx*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/492/	*DrenajesD_Embera_V2.cpg*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/493/	*DrenajesD_Embera_V2.dbf*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/494/	*DrenajesD_Embera_V2.prj*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/495/	*DrenajesD_Embera_V2.sbn*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/496/	*DrenajesD_Embera_V2.sbx*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/497/	*DrenajesD_Embera_V2.shp*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/498/	*DrenajesD_Embera_V2.shp.xml*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/499/	*DrenajesD_Embera_V2.shx*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/500/	*Emberá_Wounaán.GIC*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/501/	*Emberá_Wounaán.dbf*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/502/	*Emberá_Wounaán.prj*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/503/	*Emberá_Wounaán.sbn*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*

ID	FILE NAME	FORMAT	AUTHOR	ORGANIZATION	DOCUMENT PROVIDER	REFERENCE
/504/	*Emberá_Wounaán.sbx*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/505/	*Emberá_Wounaán.shp*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/506/	*Emberá_Wounaán.shp.xml*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/507/	*Emberá_Wounaán.shx*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/508/	*Holdridge_AP_V6. GIC*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/509/	*Holdridge_AP_V6.dbf*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/510/	*Holdridge_AP_V6.prj*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/511/	*Holdridge_AP_V6.sbn*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/512/	*Holdridge_AP_V6.sbx*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/513/	*Holdridge_AP_V6.shp*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/514/	*Holdridge_AP_V6.shp.xml*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/515/	*Holdridge_AP_V6.shx*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/516/	*montaña_AP_V4.cpg*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/517/	*montaña_AP_V4.dbf*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/518/	*montaña_AP_V4.prj*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/519/	*montaña_AP_V4.sbn*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/520/	*montaña_AP_V4.sbx*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/521/	*montaña_AP_V4.shp*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/522/	*montaña_AP_V4.shp.xml*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/523/	*montaña_AP_V4.shx*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/524/	*Parcelas_V2.cpg*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/525/	*Parcelas_V2.dbf*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/526/	*Parcelas_V2.prj*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/527/	*Parcelas_V2.sbn*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*

ID	FILE NAME	FORMAT	AUTHOR	ORGANIZATION	DOCUMENT PROVIDER	REFERENCE
/528/	Parcelas_V2.sbx	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/529/	Parcelas_V2.shp	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/530/	Parcelas_V2.shp.xml	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/531/	Parcelas_V2.shx	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/532/	puntos_exactitud_V1.cpg	CPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/533/	puntos_exactitud_V1.dbf	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/534/	puntos_exactitud_V1.prj	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/535/	puntos_exactitud_V1.sbn	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/536/	puntos_exactitud_V1.sbx	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/537/	puntos_exactitud_V1.shp	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/538/	puntos_exactitud_V1.shp.xml	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/539/	puntos_exactitud_V1.shx	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/540/	Rref_EmberaPanama6.cpg	CPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/541/	Rref_EmberaPanama6.dbf	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/542/	Rref_EmberaPanama6.prj	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/543/	Rref_EmberaPanama6.sbn	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/544/	Rref_EmberaPanama6.sbx	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/545/	Rref_EmberaPanama6.shp	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/546/	Rref_EmberaPanama6.shp.DESKTOP-6MOR1AE.22312.17480.sr.lock	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/547/	Rref_EmberaPanama6.shp.xml	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/548/	Rref_EmberaPanama6.shx	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/549/	Vias_Buffer1.cpg	CPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/550/	Vias_Buffer1.dbf	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/551/	Vias_Buffer1.prj	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.

ID	FILE NAME	FORMAT	AUTHOR	ORGANIZATION	DOCUMENT PROVIDER	REFERENCE
/552/	*Vias_Buffer1.sbn*	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/553/	*Vias_Buffer1.sbx*	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/554/	*Vias_Buffer1.shp*	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/555/	*Vias_Buffer1.shp.xml*	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/556/	*Vias_Buffer1.shx*	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/557/	*LK_Areas_Traslapadas_V1.cpg*	CPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/558/	*LK_Areas_Traslapadas_V1.dbf*	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/559/	*LK_Areas_Traslapadas_V1.prj*	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/560/	*LK_Areas_Traslapadas_V1.sbn*	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/561/	*LK_Areas_Traslapadas_V1.sbx*	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/562/	*LK_Areas_Traslapadas_V1.shp*	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/563/	*LK_Areas_Traslapadas_V1.shp.xml*	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/564/	*LK_Areas_Traslapadas_V1.shx*	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/565/	*PA_Areas_Traslapadas_V1.cpg*	CPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/566/	*PA_Areas_Traslapadas_V1.dbf*	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/567/	*PA_Areas_Traslapadas_V1.prj*	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/568/	*PA_Areas_Traslapadas_V1.sbn*	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/569/	*PA_Areas_Traslapadas_V1.sbx*	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/570/	*PA_Areas_Traslapadas_V1.shp*	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/571/	*PA_Areas_Traslapadas_V1.shx*	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/572/	*LK_REDD+EmberáWounaan.kmz*	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/573/	*PA_REDD+EmberáWounaan.kmz*	SHP	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/574/	*BCR_AvoidingDoubleCounting_V1.0.pdf*	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/575/	*BCR_BaselineAndAdditionality_V1.1.pdf*	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.

ID	FILE NAME	FORMAT	AUTHOR	ORGANIZATION	DOCUMENT PROVIDER	REFERENCE
/576/	BCR_EstandarBiodiversidad_V2.0.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/577/	BCR_HerramientaSalvaguardasREDD+_V1.0.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/578/	BCR_MarcoIndicadoresGlobales_ODS.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/579/	BCR_Metodología0002REDD_V3.1.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/580/	BCR_MRV_V1.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/581/	BCR_NoNetHarm_V1.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/582/	BCR_Risk&Permanence.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/583/	Estandar_BCR_sp_V3.2.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/584/	BCR_Estandar_V3.0.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/585/	BCR_EstándardeCertificación_V2.1.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/586/	Estandar_BCR_V3.1_sp.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/587/	PDD_Emberá Wounaan_V8.. docx	WORD	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/588/	PDD_Emberá Wounaan_V8.. pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/589/	Resumen_PDD_EmberáWounaan_MiAmbiente_2023.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/590/	Environmental Atlas of the Republic Panamá_2010.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/591/	B Terra, Kamca Forestal_Analisis of biodiversity Meteti_2018.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/592/	FondoBM_Consultoría_2009.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/593/	GobiernoNacional_AtlasPanama_2010.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/594/	IICA_ProgramaFomento_2007.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/595/	INEC_ProcesoTransiciónDemográfica_2016.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/596/	Panama_NREF_2022.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/597/	Panamá_EstrategiaNacionalCambioClimatico_2050.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/598/	Panamá_EvaluaciónRiesgos_2015.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/599/	Panamá_InventarioNacionalForestal_2013-2015.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.

ID	FILE NAME	FORMAT	AUTHOR	ORGANIZATION	DOCUMENT PROVIDER	REFERENCE
/600/	*Panamá_NREF_2018.pdf*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/601/	*USAID_CaracterizacionZootécnica_2004.pdf*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/602/	*BCR_-Formato-Proyectos-de-GHG_español.docx*	*WORD*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/603/	*CCB_VCS_Project_Description_Template_ Adjust BCR.docx*	*WORD*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/604/	*PDD_Emberá Wounaan_V7.docx*	*WORD*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/605/	*PDD_EmberáWounaan_V1.docx*	*WORD*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/606/	*PDD_EmberáWounaan_V1.pdf*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/607/	*PDD_EmberáWounaan_V1_Antiguo.docx*	*WORD*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/608/	*PDD_EmberáWounaan_V1_Holding.pdf*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/609/	*PDD_EmberáWounaan_V1_Remake antiguo-DESKTOP-OEP7U9R.docx*	*WORD*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/610/	*PDD_EmberáWounaan_V1_Remake antiguo.docx*	*WORD*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/611/	*PDD_EmberáWounaan_V2.docx*	*WORD*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/612/	*PDD_EmberáWounaan_V3.1.docx*	*WORD*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/613/	*PDD_EmberáWounaan_V3.docx*	*WORD*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/614/	*PDD_EmberáWounaan_V4.docx*	*WORD*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/615/	*PDD_EmberáWounaan_V5.docx*	*WORD*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/616/	*PDD_EmberáWounaan_V6.docx*	*WORD*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/617/	*VCS-Joint-Project-Description-Monitoring-Report-Template-v4.1.docx*	*WORD*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/618/	*Ley69_2017.pdf*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/619/	*ResAdm_01_2014.pdf*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/620/	*ResAdm_07_2018.pdf*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/621/	*ResAdm_09_2015.pdf*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/622/	*ResAdm_12_2016.pdf*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/623/	*ResAdm_15_2013.pdf*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*

ID	FILE NAME	FORMAT	AUTHOR	ORGANIZATION	DOCUMENT PROVIDER	REFERENCE
/624/	*ResAdm_15_2018.pdf*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/625/	*Res_DM0395_2019.pdf*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/626/	*Entrevista_ActoresRegionales_2022.pdf*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/627/	*Folleto_Socialización_2023.pdf*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/628/	*Logo_ProyectoREDDEmberáWounaan_2022.jpg*	*JPG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/629/	*Metodologia_AnalisisDefDeg_2022.pdf*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/630/	*Note Radial_Marzo2023.mpeg*	*MPEG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/631/	*Presentación_REDD+ Emberá wounaán_2022.pptx*	*PPTX*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/632/	*Reporte_SocializaciónEmberá Wounaan_2023.mp4*	*MP4*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/633/	*Alto Playona.jpg*	*JPG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/634/	*Autoridades.jpg*	*JPG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/635/	*Autoridades_1.jpg*	*JPG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/636/	*Autoridades_2.jpg*	*JPG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/637/	*Bajo Chiquito (1).jpg*	*JPG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/638/	*Bajo Chiquito (2).jpg*	*JPG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/639/	*Bajo Chiquito (3).jpg*	*JPG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/640/	*Under Chiquito.jpg*	*JPG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/641/	*Under Chiquito_4.jpg*	*JPG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/642/	*Barranquillita.jpg*	*JPG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/643/	*Canaan.jpg*	*JPG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/644/	*Cannan.jpg*	*JPG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/645/	*Capeti.jpg*	*JPG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/646/	*Capetuira (1).jpg*	*JPG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/647/	*Capetuira (2).jpg*	*JPG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*

ID	FILE NAME	FORMAT	AUTHOR	ORGANIZATION	DOCUMENT PROVIDER	REFERENCE
/648/	*Capetuira (3).jpg*	*JPG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/649/	*Capetuira (4) .jpg*	*JPG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/650/	*Capetuira (5).jpg*	*JPG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/651/	*Capetuira (6) .jpg*	*JPG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/652/	*Capetuira (7) .jpg*	*JPG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/653/	*Capetí.jpg*	*JPG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/654/	*Capetí_2.jpg*	*JPG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/655/	*Capetí_3.jpg*	*JPG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/656/	*Consejeros_B Terra.jpg*	*JPG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/657/	*Consejo Nokora.jpg*	*JPG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/658/	*Nokora_2.jpg Council*	*JPG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/659/	*Corozal.jpg*	*JPG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/660/	*Corozal_1.jpg*	*JPG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/661/	*Corozal_2.jpg*	*JPG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/662/	*White Slabs _2.jpg*	*JPG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/663/	*Lajas Blancas.jpg*	*JPG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/664/	*Slabs Blancas_3.jpg*	*JPG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/665/	*Slabs Blancas_4.jpg*	*JPG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/666/	*Slabs Blancas_5.jpg*	*JPG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/667/	*Sweepers (1).jpg*	*JPG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/668/	*Sweepers (2).jpg*	*JPG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/669/	*Sweepers (3).jpg*	*JPG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/670/	*Sweepers (4).jpg*	*JPG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/671/	*New Lookout (1).jpg*	*JPG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*

ID	FILE NAME	FORMAT	AUTHOR	ORGANIZATION	DOCUMENT PROVIDER	REFERENCE
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/674/	*Peña Bijaguar (2).jpg*	*JPG*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*
/675/	*Peña Bijaguar (3).jpg*	*JPG*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*
/676/	*Peña Bijaguar (4).jpg*	*JPG*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*
/677/	*Puente.jpg*	*JPG*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*
/678/	*Puente.png*	*PNG*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*
/679/	*Rio Tuira.jpg*	*JPG*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*
/680/	*Rio Tuira_2.jpg*	*JPG*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*
/681/	*Union Choco (1).jpg*	*JPG*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*
/682/	*Union Choco (2).jpg*	*JPG*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*
/683/	*View Alegre.jpg*	*JPG*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*
/684/	*View Alegre.pdf*	*PDF*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*
/685/	*View Alegre_2.jpg*	*JPG*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*
/686/	*Anexo_AnalisisAgentesdefDeg_V1.docx*	*WORD*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*
/687/	*1_MatrizLegalAmbiental_REDD+EmberaWounaan_V1.xlsx*	*EXCEL*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*
/688/	*2_MatrizLegalderechosfundamentales_REDD+EmberaWounaan_V1.xlsx*	*EXCEL*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*
/689/	*CDN1_República of Panamá_2020.pdf*	*PDF*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*
/690/	*Political Constitution of the Republic of Panama of 1972.pdf*	*PDF*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*
/691/	*Executive Decree 1 of 2009.pdf*	*PDF*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*
/692/	*Executive Decree 10 of 2022.pdf*	*PDF*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*
/693/	*Executive Decree 100 of 2020.pdf*	*PDF*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*
/694/	*Executive Decree 137 of 2021.pdf*	*PDF*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*
/695/	*Executive Decree 142 of 2021.pdf*	*PDF*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*	*CO₂CERO S.A.S.*

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/696/	*Executive Decree 155 of 2011.pdf*	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/697/	*Executive Decree 2 of 2003.pdf*	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/698/	*Executive Decree 20 of 2019.pdf*	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/699/	*Executive Decree 21 of 1980.pdf*	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/700/	*Executive Decree 223 of 2010.pdf*	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/701/	*Executive Decree 34 of 2019.pdf*	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/702/	*Executive Decree 35 of 2007.pdf*	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/703/	*Executive Decree 37 of 2009.pdf*	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/704/	*Executive Decree 393 of 2015.pdf*	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/705/	*Executive Decree 43 of 2004.pdf*	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/706/	*Executive Decree 59 of 2016.pdf*	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/707/	*Executive Decree 8 of 2023.pdf*	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/708/	*Executive Decree 84 of 1972.pdf*	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/709/	*Executive Decree 84 of 1999.pdf*	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/710/	*Cabinet Decree 53 of 1971.pdf*	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/711/	*National Biodiversity Strategy and Action Plan 2018-2050.pdf*	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/712/	*Panamá.pdf National Climate Change Mitigation Strategy*	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/713/	*National REDD Strategy Panama_2022.pdf*	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/714/	*Law 1 of 1994.pdf*	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/715/	*Law 127 of 2020.pdf*	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/716/	*Law 16 of 2018.pdf*	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/717/	*Law 17 of 2018.pdf*	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/718/	*Law 18 of 1952.pdf*	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/719/	*Law 2 of 1995.pdf*	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.

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/721/	*Law 22 of 1983.pdf*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
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/834/	*Final_Aprovechamiento.shp*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/835/	*Final_Aprovechamiento.shp.xml*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/836/	*Final_Aprovechamiento.shx*	*SHP*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/837/	*3_Herramienta de Salvaguardas_REDD+ Emberá Wounaan.xlsx*	*EXCEL*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/838/	*4_Anexo_DistribuciónBeneficios.pdf*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/839/	*4_Anexo_DistribuciónBeneficios_V1.pdf*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*

ID	FILE NAME	FORMAT	AUTHOR	ORGANIZATION	DOCUMENT PROVIDER	REFERENCE
/840/	4_Anexo_DistribuciónBeneficios_V2.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/841/	4_Anexo_DistribuciónBeneficios_V3.docx	WORD	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/842/	4_Herramienta of Salvaguardas_REDD+ Emberá Wounaan_V2.xlsx	EXCEL	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/843/	4_Herramienta of Salvaguardas_REDD+ Emberá Wounaan_V3.xlsx	EXCEL	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/844/	5_Anexo_DistribuciónBeneficios_V2.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/845/	7_Guia_AcercamientoSocial_ Emberá Wounaan_V1.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/846/	beneficios.docx Distribution Annex	WORD	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/847/	Anexo_DistribuciónBeneficios.docx	WORD	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/848/	Aprobación_InventarioForestal_Comarca.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/849/	datos_REDD+EmberaWounaan_CO2CERO_v3.0.xlsx Base	EXCEL	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/850/	BD REV. REDD_IDENTIFICACION.xlsx	EXCEL	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/851/	Bitácora_REDD+Emberá Wounaan.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/852/	Indicators of the Emberá Monitoring Plan Wounaan_V2.xlsx	EXCEL	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/853/	Inform_Gos Red+ Empera Wunan.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/854/	Informe_Inventario_REDDEmberaWounaan V2.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/855/	REDD+ PLOTS PANAMA.gpx	GPX	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/856/	Action Plan FAR _Embera Wounnan.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/857/	REDD+ will be Wounaan_MonitoringReport_V8.docx	WORD	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/858/	REDD+ Emberá Wounaan_MonitoringReport_V8.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/859/	SIG_Transectos.rar	RAR	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/860/	Transectos_Áreas efectivas.xlsx	EXCEL	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/861/	Database - REDD+ PANAMÁ DMO 28 sep Maach populate plot 7.xlsx	EXCEL	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/862/	Database - REDD+ PANAMÁ_DMO.xlsx	EXCEL	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/863/	Database - REDD+ PANAMA JESB.xlsx	EXCEL	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.

ID	FILE NAME	FORMAT	AUTHOR	ORGANIZATION	DOCUMENT PROVIDER	REFERENCE
/864/	*Database - REDD+ PANAMA Soto Parcela 7.xlsx*	*EXCEL*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/865/	*Database - REDD+ PANAMA KLM Parcel 7.xlsx*	*EXCEL*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/866/	*BD REDD+ KLM 19092022.xlsx*	*EXCEL*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/867/	*Database - REDD+ PANAMA LNTB 19 Sep .xlsx*	*EXCEL*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/868/	*Database - REDD+ PANAMA Natalia plot 7.xlsx*	*EXCEL*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/869/	*Database - REDD+ PANAMA Natalia parcela 8.xlsx*	*EXCEL*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/870/	*Anexo_Cálculo efectiva_v2.pdf area*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/871/	*Areas_Efectivas_Parcela.xlsx*	*EXCEL*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/872/	*Anexo_Cálculo effective area of monitoreo_V1.pdf*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/873/	*Anexo_Cálculo efectiva.docx area*	*WORD*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/874/	*Anexo_Cálculo efectiva_v1.docx area*	*WORD*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/875/	*Anexo_Cálculo efectiva_v1.pdf area*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/876/	*Ejercicio_Correspondencia.xlsx*	*EXCEL*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/877/	*ID_VAL_Especies_Emberá Wounaan_V1.pdf*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/878/	*Catalogo_contenido.xlsx*	*EXCEL*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/879/	*P1A 102.CR2*	*CR2*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/880/	*P1A 122 (2). CR2*	*CR2*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/881/	*P1A 122 (3). CR2*	*CR2*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/882/	*P1A 122 (4). CR2*	*CR2*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/883/	*P1A 122 (5). CR2*	*CR2*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/884/	*P1A 122.CR2*	*CR2*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/885/	*P1A 158 (2). CR2*	*CR2*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/886/	*P1A 158.CR2*	*CR2*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/887/	*P1A 162 (2). CR2*	*CR2*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*

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/888/	P1A 162.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/889/	P1A 170 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/890/	P1A 170.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/891/	P1A 174.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/892/	P1A 180 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/893/	P1A 180 (3). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/894/	P1A 180.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/895/	P1A 186 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/896/	P1A 186.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/897/	P1A 188.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/898/	P1A 200.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/899/	P1A 216 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/900/	P1A 216.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/901/	P1A 218.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/902/	P1A 246 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/903/	P1A 246 (3). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/904/	P1A 246 (4). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/905/	P1A 246.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/906/	P1A 260 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/907/	P1A 260.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/908/	P1A 68 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/909/	P1A 68.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/910/	P1A 74 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/911/	P1A 74 (3). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.

ID	FILE NAME	FORMAT	AUTHOR	ORGANIZATION	DOCUMENT PROVIDER	REFERENCE
/912/	P1A 74 (4). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/913/	P1A 74 (5). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/914/	P1A 74.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/915/	P1A 80.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/916/	P1A 92.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/917/	P1A1 - 68.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/918/	P1A1 - 70 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/919/	P1A1 - 70.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/920/	P1B 104.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/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.
/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.

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/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.
/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.

ID	FILE NAME	FORMAT	AUTHOR	ORGANIZATION	DOCUMENT PROVIDER	REFERENCE
/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.
/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.

ID	FILE NAME	FORMAT	AUTHOR	ORGANIZATION	DOCUMENT PROVIDER	REFERENCE
/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.
/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.

ID	FILE NAME	FORMAT	AUTHOR	ORGANIZATION	DOCUMENT PROVIDER	REFERENCE
/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.
/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.
/1027/	P1_1.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/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.

ID	FILE NAME	FORMAT	AUTHOR	ORGANIZATION	DOCUMENT PROVIDER	REFERENCE
/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.
/1043/	P1_2.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1044/	P1B 58 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1045/	P1B 58.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1046/	P1_1.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1047/	P1_1.jpeg	JPEG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1048/	P1A 168 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1049/	P1A 168.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1050/	P1_1.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1051/	P1_2.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1052/	P1_3.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1053/	P1_4.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1054/	P1A 136 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1055/	P1A 136.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.

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/1056/	P1A 136.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1057/	P1A 138 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1058/	P1A 138.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1059/	P1A 142.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1060/	P1A. CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1061/	P1B 122 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1062/	P1B 122.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1063/	P1B 30 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1064/	P1B 30 (3). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1065/	P1B 30 (4). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1066/	P1B 30 (5). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1067/	P1B 30 (6). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1068/	P1B 30 (7). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1069/	P1B 30.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1070/	P1_1.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/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.

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/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.
/1091/	P1_2.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1092/	P1A 268 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/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.

ID	FILE NAME	FORMAT	AUTHOR	ORGANIZATION	DOCUMENT PROVIDER	REFERENCE
/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.
/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.

ID	FILE NAME	FORMAT	AUTHOR	ORGANIZATION	DOCUMENT PROVIDER	REFERENCE
/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.
/1130/	P1A 72 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/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.
/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.

ID	FILE NAME	FORMAT	AUTHOR	ORGANIZATION	DOCUMENT PROVIDER	REFERENCE
/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.
/1156/	P1_1.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/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.
/1163/	P1_2.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1164/	P1A 164 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1165/	P1A 164.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1166/	P1B 10.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1167/	P1B 14.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1168/	P1_1.jpeg	JPEG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1169/	P1_2.jpeg	JPEG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1170/	P1A 262 (2). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1171/	P1A 262 (3). CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1172/	P1A 262.CR2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1173/	P1_1.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1174/	P2_1.jpeg	JPEG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1175/	P2_1.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.

ID	FILE NAME	FORMAT	AUTHOR	ORGANIZATION	DOCUMENT PROVIDER	REFERENCE
/1176/	P2_1.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1177/	P2_1.jpeg	JPEG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1178/	P2_2.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1179/	P2_1.jpeg	JPEG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1180/	P2_1.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1181/	P2_1.jpeg	JPEG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1182/	P2_2.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1183/	P2_1.jpeg	JPEG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1184/	P2_2.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1185/	P2_1.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1186/	P2_2.jpeg	JPEG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1187/	P2_1.jpeg	JPEG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1188/	P2_2.jpeg	JPEG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1189/	P2_1.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1190/	P2_2.jpeg	JPEG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1191/	P2_1.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1192/	P2_1.jpeg	JPEG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1193/	P2_2.jpeg	JPEG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1194/	P2_1.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1195/	P3_1.jpeg	JPEG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1196/	P3_2.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1197/	P3_1.jpeg	JPEG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1198/	P3_2.jpeg	JPEG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1199/	P3_1.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.

ID	FILE NAME	FORMAT	AUTHOR	ORGANIZATION	DOCUMENT PROVIDER	REFERENCE
/1200/	P3_2.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1201/	P3C 185 (2).jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1202/	P3C 185.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1203/	P3_1.jpeg	JPEG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1204/	P3_2.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1205/	P3_1.jpeg	JPEG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1206/	P3_2.jpeg	JPEG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1207/	P3_1.jpeg	JPEG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1208/	P3_2.jpeg	JPEG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1209/	P3_3.jpeg	JPEG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1210/	P3_1.jpeg	JPEG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1211/	P4_1.jpeg	JPEG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1212/	P4_2.JPG	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
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/1216/	P4_3.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1217/	P4 - Bengal (2). Cr2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1218/	P4 - Bengal (3). Cr2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1219/	P4 - Bengal (4). Cr2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1220/	P4 - Bongo.Cr2	CR2	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
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/1223/	P4_1.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.

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/1236/	P5_3.jpeg	JPEG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
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/1247/	P5_1.jpeg	JPEG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.

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/1251/	P5_3.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
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/1271/	P7_3.jpg	JPG	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.

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/1274/	*P7_1.jpeg*	*JPEG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/1275/	*P7_1.jpg*	*JPG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
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/1279/	*P7_1.jpg*	*JPG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
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/1281/	*P8_2.jpg*	*JPG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/1282/	*Annexo 1_herb ut.xlsx*	*EXCEL*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/1283/	*Cert_membrete UT Especímenes.pdf*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/1284/	*Anexo_ID_VAL_Especies_Emberá Wounaan_V1.docx*	*WORD*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/1285/	*Notes in morphs P1.jpg*	*JPG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
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/1287/	*Parcela 1 LNTB.pdf*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/1288/	*Plot 2 KLM.pdf*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/1289/	*Parcela 2 LNTB.pdf*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/1290/	*Plot 3 KLM.pdf*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/1291/	*Parcela 3 LNTB.pdf*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/1292/	*Plot 4 KLM.pdf*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/1293/	*Parcela 4 LNTB.pdf*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/1294/	*Plot 5 KLM.pdf*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/1295/	*Plot 5 LNTB.pdf*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*

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/1297/	Parcela 6 LNTB.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1298/	Plot 7 KLM.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1299/	Parcela 7 LNTB.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1300/	Plot 8 KLM.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1301/	Anexo_CalculoAreaEfectiva.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1302/	Anexo_CalculoAreaEfectiva_Revisado.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1303/	Base of datos_REDD+EmberaWounaan_CO2CERO _v1.0.xlsx	EXCEL	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1304/	datos_REDD+EmberaWounaan_CO2CERO _v2.0.xlsx Base	EXCEL	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1305/	INFORME REDD+ PANAMÁ_Final_-_ corregido_F_REV BSG.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1306/	INFORME REDD+ PANAMÁ_Final_-_.docx	WORD	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1307/	INFORME REDD+ PANAMÁ_Rev_BSG.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1308/	INFORME REDD+ PANAMÁ_Rev_BSG_AFS.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1309/	Inform_Inventory_Red+Emberaunon.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1310/	Informe_Inventario_REDDEmberaWounaa n V1.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1311/	Informe_Inventario_REDDEmberaWounaa n.. pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1312/	Informe_Inventario_REDDEmberaWounaa n___.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1313/	Action Plan FAR _Embera Wounnan.docx	WORD	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1314/	Red+ Embara Vaunan - Plantilla Ward (1).Docs	WORD	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1315/	REDD+ will be Wounaan_MonitoringReport_V7.docx	WORD	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1316/	ReporteMonitoreo_REDD+ Emberá Wounaan_V1.docx	WORD	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1317/	ReporteMonitoreo_REDD+ Emberá Wounaan_V2.docx	WORD	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1318/	ReporteMonitoreo_REDD+ Emberá Wounaan_V3.docx	WORD	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1319/	ReporteMonitoreo_REDD+ Emberá Wounaan_V4.docx	WORD	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.

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/1321/	*ReporteMonitoreo_REDD+ Emberá Wounaan_V6.docx*	*WORD*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/1322/	*Indicators of the Emberá Monitoring Plan Wounaan_V2.xlsx*	*EXCEL*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/1323/	*REDD+ will be Wounaan_MonitoringReport_V8.docx*	*WORD*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/1324/	*Red+ Embara Vaunan - Plantilla Ward (1).Docs*	*WORD*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/1325/	*REDD+ will be Wounaan_MonitoringReport_V7.docx*	*WORD*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/1326/	*ReporteMonitoreo_REDD+ Emberá Wounaan_V1.docx*	*WORD*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/1327/	*ReporteMonitoreo_REDD+ Emberá Wounaan_V2.docx*	*WORD*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/1328/	*ReporteMonitoreo_REDD+ Emberá Wounaan_V3.docx*	*WORD*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/1329/	*ReporteMonitoreo_REDD+ Emberá Wounaan_V4.docx*	*WORD*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/1330/	*ReporteMonitoreo_REDD+ Emberá Wounaan_V5.docx*	*WORD*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
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/1360/	*Comunicacion_Naranjal.pdf*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/1361/	*Radicado_RegistroPNTC.pdf*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/1362/	*Reso06 _ConsejoNokora_ElSalto.pdf*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/1363/	*Re_ REDD+ will be Wounaan_ Biocarbon consultation Registry.msg*	*MGG*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/1364/	*SoporteRegistro_RENAM.pdf*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/1365/	*SoportesRegistro_PNTC.pdf*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*

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/1372/	*1. CANAAN RESOLUTION*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/1373/	*2. RESOLUCION DOZAKÉ PURÚ*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/1374/	*3. RESOULCIÓN SINAÍ*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/1375/	*4. TURTLE RESOLUTION*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/1376/	*5. Resoluccion Boro Beechy*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/1374/	*6. MARRAGANTÍ RESOLUTION*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/1378/	*7. Resolucion_LocalBocawina*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/1379/	*ActaAprobacionProyecto_31 01 2022*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/1380/	*ActaExtraordinaria_Cémaco_26 10 2022*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/1381/	*Agreement of understanding B Terra – Region*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/1382/	*AprobacionRegional_Cemaco*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/1383/	*AprobacionRegional_Sambu*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/1384/	*Certificado_ViceministerioAsuntos*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/1385/	*Contrato_B Terra_Emberá*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/1386/	*Exclusivity Region - B Terra*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/1387/	*GacetaNo_28861b_20190916*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/1388/	*Manual-of-organization-and-functions-of-the-general-embera-congress-wounaan-195*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
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/1392/	NOTA Aklaratoria_Classes 7	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1393/	Regional Power - B Earth	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1394/	Refrendamiento_Contrato_CongresoGeneral	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1395/	Resolution A-004	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1396/	Council Resolution Nokora_21 03 2023	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1397/	Resolución_Aprobación_Bajo Chiquito	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1398/	Resolución_Aprobación_Canaan	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
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/1400/	Resolución_Aprobación_La Polished	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1401/	Resolución_Aprobación_Marragantí	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1402/	Resolucion_ConsejoNokora_7 10 2022	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1403/	Resoluciones_LocalesCemaco	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1404/	Resoluciones_LocalesSambu	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1405/	11.01.2024_Respuesta a B-Terra_signed	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
/1406/	11.01.2024_Respuesta a B-Terra_trail	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
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/1408/	REDD+ will be Wounaan_MonitoringReport_V9.docx	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
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/1413/	Comunicacion_LaPulida.pdf	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.

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/1415/	09_Herramienta de Salvaguardas_REDD+ Emberá Wounaan_V4	EXCEL	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
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/1421/	Landscape management in Chocó-Darién priority watersheds	PDF	Gómez, L., Suárez, C., Trujillo, A., Bravo, A., & Rojas, V. H. (2014).	Cross-referenced information	Cross-referenced information	Cross-referenced information
/1422/	Estimación de la deforestación en el departamento del chocó utilizando el mapa de cobertura forestal/no forestal de la agencia espacial JAXA	PDF	Arrieta-Contreras, E. (2015	Cross-referenced information	Cross-referenced information	Cross-referenced information
/1423/	Forest protection and tenure status: The key role of indigenous peoples and protected areas in Panama	WEB	Vergara-Asenjo, D., & Potvin, C. (2014).	Cross-referenced information	Cross-referenced information	Cross-referenced information
/1424/	Connecting local realities with global policy processes: participatory forest biomass monitoring and scenario-based planning in Panama	WEB	Mateo-Vega, J. (2022)	Cross-referenced information	Cross-referenced information	Cross-referenced information
/1425/	La superficie boscosa y la tasa de deforestación en Panamá. Panamá: ONU-REDD, FAO, PNUD, PNUMA.	PDF	ONU-REDD. (2015).	Cross-referenced information	Cross-referenced information	Cross-referenced information
/1426/	Drivers of forest cover changes in the Chocó-Darien Global Ecoregion of South America	WEB	Fagua, J., Baggio, J., & Ramsey, R. (2019)	Cross-referenced information	Cross-referenced information	Cross-referenced information
/1427/	Geospatial Modeling of Land Cover Change in the ChocóDarien Global Ecoregion of South America: Assessing Proximate Causes and Underlying Drivers of Deforestation and Reforestation	PDF	Fagua, J. C. (2018).	Cross-referenced information	Cross-referenced information	Cross-referenced information
/1428/	Geospatial modeling of land cover change in the Choco´-Darien global ecoregion of South America; One of most biodiverse and rainy areas in the world	PDF	Fagua, J., & Ramsey, R. (2019).	Cross-referenced information	Cross-referenced information	Cross-referenced information
/1429/	ESCENARIOS DE DEFORESTACIÓN FUTURA EN PANAMÁ	PDF	Imbach, P., Robalino, J., Zamora, J.C.,	Cross-referenced information	Cross-referenced information	Cross-referenced information

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			Brenes, C., Sandoval, C., Cifuentes-Jara, M., Labbate, G. (2016).			
/1430/	Análisis de cambio de uso de la tierra (1992–2008) y formulación de escenarios de deforestación futura de los bosques de Panamá	PDF	CATIE, ONU-REDD. (2013).	Cross-referenced information	Cross-referenced information	Cross-referenced information
/1431/	Estimating baseline carbon emissions for the eastern Panama´ Canal watershed. Mitigation and Adaptation Strategies for Global Change	PDF	Dale, V., Brown, S., Calderon, M., Montoya, A., & Martinez, R. (2003	Cross-referenced information	Cross-referenced information	Cross-referenced information
/1432/	Deforestation scenarios show the importance of secondary forest for meeting Panama's carbon goals	PDF	Hall, J., Plisinski, J., Mladinich, S., van Breugel, M., Ran Lai, H., Asner, G., . . . Thompson, J. (2022).	Cross-referenced information	Cross-referenced information	Cross-referenced information
/1433/	ESTIMACIÓN DE LAS RESERVAS Y PÉRDIDAS DE CARBONO POR DEFORESTACIÓN EN LOS BOSQUES DEL DEPARTAMENTO DE ANTIOQUIA, COLOMBIA	PDF	Yepes-Quintero, A., Duque-Montoya, A., Navarrete-Encinales, D., Phillips-Bernal, J., Cabrera-Montenegro, E., Corrales-Osorio, A., . . . Vargas-Galvis, D. (2011).	Cross-referenced information	Cross-referenced information	Cross-referenced information
/1434/	High-Resolution Global Maps of 21st-Century Forest Cover Change	PDF	Hansen, M., Potapov, P., Moore, R., Hancher, M., Turubanova, S., Tyukavina, A., . . . Townshend, J. (2013).	Cross-referenced information	Cross-referenced information	Cross-referenced information
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/1436/	Hoja de Vida Equipo CO2CERO Daniel Vargas Urrego	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
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/1478/	*Informe_COS REDD+ Embera Wounaan*	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.
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/1482/	*GENERIC METHODOLOGIES APPLICABLE TO MULTIPLE LANDUSE CATEGORIES IPCC CHAPTER 2*	PDF	*Harald Aalde (Norway), Patrick Gonzalez (2006) et al CHAPTER 2 .*	*Cross-referenced information*	*Cross-referenced information*	*Cross-referenced information*
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/1484/	*Anexo. Caracterización documental REDD_V3*	PDF	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.	CO2CERO S.A.S.

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/1486/	*Consulta publica BCR*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
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/1489/	*PC-P08 Procedimiento de calidad Pdc Forestal*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/1490/	*PC-P06 Procedimiento Gestión Información REDD*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
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/1492/	*23_Propuesta ICONTEC*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/1493/	*24.Asistencia Auditoría*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/1494/	*25_24-1024 OTRO SI, EMBERÁ WOUNAAN*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/1495/	*26_Clasificación de Riesgos*	*EXCEL*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/1496/	*Settlement and Subsistence Change Among the Chocó Indians of the Darién Province, Eastern Panama: An Overview*	*PDF*	*Herlihy, Settlement and subsistence change among the chocó indians of the Darien Providence, eastern Panamá, 1985*	*Cross-referenced information*	*Cross-referenced information*	*Cross-referenced information*
/1497/	*Cambios en el paisaje cultural de los indios embera y wounan (chocoes) del darien, panama*	*PDF*	*Herlihy, Cambios en el paisaje cultural de los indios Emberá y Wounan (Chocoes) del Darién, Panamá, 1987*	*Cross-referenced information*	*Cross-referenced information*	*Cross-referenced information*
/1498/	*Un nuevo modelo de uso del suelo para la región del Darién*	*PDF*	*(Requena, 2010)*	*Cross-referenced information*	*Cross-referenced information*	*Cross-referenced information*
/1499/	*Caracterización de la Actividad Ganadera en las Subcuencas de Los Hules-Tinajones y Caño Quebrado*	*PDF*	*AED, 2004*	*Cross-referenced information*	*Cross-referenced information*	*Cross-referenced information*

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/1500/	*Tree aboveground biomass and species richness of the mature tropical forests of Darien, Panama, and their role in global climate change mitigation and biodiversity conservation*	*PDF*	*(Vega, 2019)*	*Cross-referenced information*	*Cross-referenced information*	*Cross-referenced information*
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/1502/	*FMBBVA en Panamá canaliza financiación en el sector agro para combatir la crisis*	*PDF*	*(FMBBVA, 2020)*	*Cross-referenced information*	*Cross-referenced information*	*Cross-referenced information*
/1503/	*Sector Agrícola. Información General*	*PDF*	*(BDA, 2022)*	*Cross-referenced information*	*Cross-referenced information*	*Cross-referenced information*
/1504/	*Panamá: la ganadería amenaza al Parque Nacional Darién*	*PDF*	*(Arcia, J, 2017)*	*Cross-referenced information*	*Cross-referenced information*	*Cross-referenced information*
/1505/	*Economía de Panamá creció 10% al primer semestre 2021, impulsada por incremento en 40% del segundo trimestre*	*PDF*	*(INEC, 2021)*	*Cross-referenced information*	*Cross-referenced information*	*Cross-referenced information*
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/1507/	*Deutschland.de*	*PDF*	*Lüber, K, 2022*	*Cross-referenced information*	*Cross-referenced information*	*Cross-referenced information*
/1508/	*Programa Nacional de Restauración Forestal con énfasis en cuencas productoras de agua 2021-2025*	*PDF*	*(MiAmbiente, 2020)*	*Cross-referenced information*	*Cross-referenced information*	*Cross-referenced information*
/1509/	*Programa de fomento ganadero y sanidad agropecuaria Panamá*	*PDF*	*IICA, BID, IDIAP, MIDA, 1987*	*Cross-referenced information*	*Cross-referenced information*	*Cross-referenced information*
/1510/	*Ley 352 de 2023*	*PDF*	*Republica de Panamá 2023*	*Cross-referenced information*	*Cross-referenced information*	*Cross-referenced information*
/1511/	*Gaceta N°26379a_20091001*	*PDF*	*Republica de Panamá 2023*	*Cross-referenced information*	*Cross-referenced information*	*Cross-referenced information*
/1512/	*FMBBVA en Panamá canaliza financiación en el sector agro para combatir la crisis*	*PDF*	*FMBBVA, 2020*	*Cross-referenced information*	*Cross-referenced information*	*Cross-referenced information*
/1513/	*Situación de la población. El Proceso de Transición Demográfica en Panamá*	*PDF*	*INEC. 2016*	*Cross-referenced information*	*Cross-referenced information*	*Cross-referenced information*
/1514/	*La estrategia de los indígenas panameños para proteger los bosques del Tapón del Darién*	*PDF*	*Mongaby. (2019).*	*Cross-referenced information*	*Cross-referenced information*	*Cross-referenced information*
/1515/	*Predictive modeling of deforestation hotspots using remote sensing data and*	*PDF*	*Carranza, Owusu, &*	*Cross-referenced information*	*Cross-referenced information*	*Cross-referenced information*

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	GIS: A case study in the northern forest-savannah transition zone, Ghana.		*Slingerland, 2014*			
/1516/	*Protection vs. commercial management: Spatial and temporal analysis of land cover changes in the tropical forests of Central India.*	*PDF*	*Mondal & Southworth, 201*	*Cross-referenced information*	*Cross-referenced information*	*Cross-referenced information*
/1517/	*Probabilistic deforestation modeling in India using GIS and AHP: Case study of the Western Ghats.*	*PDF*	*Panigrahy & Asrar, 2018*	*Cross-referenced information*	*Cross-referenced information*	*Cross-referenced information*
/1518/	*Deforestation prediction modeling using AHP-GIS or northeastern India.*	*PDF*	*Sinha & Joshi, 2012*	*Cross-referenced information*	*Cross-referenced information*	*Cross-referenced information*
/1519/	*Monitoring and predicting land use change in Tripoli Metropolitan City using an integrated Markov chain and cellular automata models in GIS: Land suitability approach.*	*PDF*	*Al-sharif & Pradhan, 2014*	*Cross-referenced information*	*Cross-referenced information*	*Cross-referenced information*
/1520/	*Distance to forest edge as a key predictor of deforestation risk*	*PDF*	*Cushman, S. A., Chase, M., & Griffin, C. (2017)*	*Cross-referenced information*	*Cross-referenced information*	*Cross-referenced information*
/1521/	*Accelerated forest fragmentation leads to critical increase in tropical forest edge area*	*PDF*	*Fischer, J., Lindenmayer, D. B., & Hobbs, R. J. (2021)*	*Cross-referenced information*	*Cross-referenced information*	*Cross-referenced information*
/1522/	*Land-cover-change trajectories in southern Cameroon. Annals of the Association of American*	*PDF*	*Mertens, B., & Lambin, E. F. (2000)*	*Cross-referenced information*	*Cross-referenced information*	*Cross-referenced information*
/1523/	*Assessing the spatial drivers of tropical deforestation*	*PDF*	*Vieilledent, G., Grinand, C., & Achard, F. (2022).*	*Cross-referenced information*	*Cross-referenced information*	*Cross-referenced information*
/1524/	*Predicting deforestation risk at the forest edge*	*PDF*	*(Linkie, Rood, E., & Smith, R. J., 2010)*	*Cross-referenced information*	*Cross-referenced information*	*Cross-referenced information*
/1525/	*Land-cover-change trajectories in southern Cameroon*	*PDF*	*Mertens, B.; Lambin, E. F.*	*Cross-referenced information*	*Cross-referenced information*	*Cross-referenced information*
/1526/	*Atlas Ambiental de Panamá*	*PDF*	*(Gobierno Nacional de Panamá, 2010)*	*Cross-referenced information*	*Cross-referenced information*	*Cross-referenced information*
/1527/	*Plan Indicativo de Ordenamiento Territorial Ambiental (PIOTA)*	*PDF*	*Autoridad del Canal de Panamá (ACP), 2022*	*Cross-referenced information*	*Cross-referenced information*	*Cross-referenced information*
/1528/	*30-Meter SRTM Tile Downloader*	*PDF*	*(NASA Earthdata)*	*Cross-referenced information*	*Cross-referenced information*	*Cross-referenced information*
/1529/	*Proyecto REDD+ Emberá Wounaan Pendientes*	*PDF*	*(CO2CERO SAS, 2023)*	*Cross-referenced information*	*Cross-referenced information*	*Cross-referenced information*

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/1531/	*Documento básico que forma parte integrantedelos informes de los Estadospartes Panamá * , ***	*PDF*	*(INEC-CGR, 2010).*	*Cross-referenced information*	*Cross-referenced information*	*Cross-referenced information*
/1532/	*Constitución Política Artículo 118*	*PDF*	*Ministerio Público Procuraduría General de la Nación2016*	*Cross-referenced information*	*Cross-referenced information*	*Cross-referenced information*
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/1534/	*CHAPTER 3. UNCERTAINTIES IPCC 2006*	*PDF*	*Paciornik, y otros, 2006*	*Cross-referenced information*	*Cross-referenced information*	*Cross-referenced information*
/1535/	*Using the Forest Transition to Predict Deforestation and Set Reference Levels for REDD+*	*PDF*	*Angelsen & Ainembabazi, 2014)*	*Cross-referenced information*	*Cross-referenced information*	*Cross-referenced information*
/1536/	*Forest protection and tenure status: The key role of indigenous peoples and protected areas in Panama*	*PDF*	*(Vergara-Asenjo & Potvin, 2014).*	*Cross-referenced information*	*Cross-referenced information*	*Cross-referenced information*
/1537/	*Landscape management in Chocó-Darién priority watersheds*	*PDF*	*Gómez, L., Suárez, C., Trujillo, A., Bravo, A., & Rojas, V. H. (2014).*	*Cross-referenced information*	*Cross-referenced information*	*Cross-referenced information*
/1538/	*Estimación de la deforestación en el departamento del chocó utilizando el mapa de cobertura forestal/no forestal de la agencia espacial JAXA*	*PDF*	*Arrieta-Contreras, E. (2015).*	*Cross-referenced information*	*Cross-referenced information*	*Cross-referenced information*
/1539/	*Connecting local realities with global policy processes: participatory forest biomass monitoring and scenario-based planning in Panama. Montreal*	*PDF*	*Mateo-Vega, J. (2022)*	*Cross-referenced information*	*Cross-referenced information*	*Cross-referenced information*
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/1541/	GEI_Projects_BioCarbonStandard_2024-12-04	*EXCEL*	*BIOCARBON STANDARD*	*ICONTEC*	*ICONTEC*	*ICONTEC*
/1542/	*allprojectsCERCARBONO*	*EXCEL*	*CERCABONO*	*ICONTEC*	*ICONTEC*	*ICONTEC*
/1543/	*Principales Problemas Ambientales de Panamá»*	*PDF*	*MiAmbiente*	*Cross-referenced information*	*Cross-referenced information*	*Cross-referenced information*
/1544/	*Guía Metodológica para la evaluación del impacto ambiental*	*PDF*	*Conesa 2011*	*Cross-referenced information*	*Cross-referenced information*	*Cross-referenced information*

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/1545/	*Datos Abiertos y Geoservicios*	*GDB*	*SNIA 2021*	*Cross-referenced information*	*Cross-referenced information*	*Cross-referenced information*
/1546/	*Decreto Ejecutivo N° 1 (01 de marzo 2023)*	*PDF*	*República de Panamá*	*Cross-referenced information*	*Cross-referenced information*	*Cross-referenced information*
/1547/	*Resolución DM N° 74 de 2021*	*PDF*	*República de Panamá*	*Cross-referenced information*	*Cross-referenced information*	*Cross-referenced information*
/1548/	*Decreto Ejecutivo 123 de 2009*	*PDF*	*República de Panamá*	*Cross-referenced information*	*Cross-referenced information*	*Cross-referenced information*
/1549/	*2.1.3 Mejoramiento agua potable.pdf. 1 initiative developed.*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*
/1550/	*4.3 REDD+ in national context.*	*PDF*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*	*CO2CERO S.A.S.*

11.4   Annex 4. Abbreviations

Abbreviations	Full texts
CO_2e	Carbon dioxide equivalent
REDD	Reducing Emissions from Degradation and Deforestation
GHG	Greenhouse Gases
tCO_2e	Tonnes of carbon dioxide equivalent
CAB	Conformity Assessment Body
Ealb	CO_2e emissions from deforestation for the baseline scenario.
Eim,m:	CO_2e emissions from deforestation in the project scenario.
EAf:	CO_2e emissions from deforestation in the area of leakage.
RE	Reduction of total CO_2e 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_2e emissions from deforestation in the monitoring period.

11.5   Annex 5. Audit Plan

GHG Mitigation Project Initiative Title	*REDD+ Emberá Wounaan Project*
Full name and job title of the project manager	*Comarca Emberá Wounaan*

Email	*info@CO2CERO.co* *info@b-terra.com*	**Cellular**	*+57 (604) 520 5000*

Address, including the Country.	*El Salto, Chucunaque, Corregimiento Lajas Blancas (Panama).*
Details and job title of the contact person	*Jose Luis Rivera Mican - Managing Director CO2CERO SAS* *CEL: +57 601 604 7279* *info@CO2CERO.co*

Type of audit	**Validation**	*x*	**Verification**	*X*
	Fully remote		**Partially remote**	*X*

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.

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.

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.

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.

Audit Criteria	*-ISO 14064-3:2019* *-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)* *- BioCarbon Registry. 2023. BCR STANDARD. From differentiated responsibility to common responsibility. Version 3.2. September 23, 2023*

	- 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.
	-Specific national regulations on carbon markets
	• Decree 926 of 2017 of the Ministry of Finance Public Credit
	• Resolution 831 of 2020 of the Ministry of Environment and Sustainable Development
	The validation and verification of the GHG mitigation project will be carried out by:
	- Auditing with the support of technological means , partially remote
Objectives of the audit	*For validation:* *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:* • *Compliance with applicable validation criteria, including the principles and requirements of relevant GHG standards or programs within the scope of validation.* • *The establishment, justification and documentation of the GHG mitigation project.* • *The relevance of the planned GHG project controls.* ***For verification:*** *Verify compliance in the implementation of mitigation project activities, including those associated with the methodology selected for the project, considering the following:*

|	
	• *Compliance with applicable verification criteria, including the principles and requirements of relevant GHG standards or programs within the scope of verification.*
	• *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.*
	• *The emissions, removals, emission reductions, and removal increases that are reported in the GHG baseline and project.*
	• *Any significant changes in emissions, removals, emission reductions, and increases in GHG removals since the last reporting period, or since project validation.*
	• *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.*
Scope of the audit	• *Project boundaries including project scenarios and baseline scenarios.*
	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.
	In its first stage, the project is made up of 41 indigenous communities
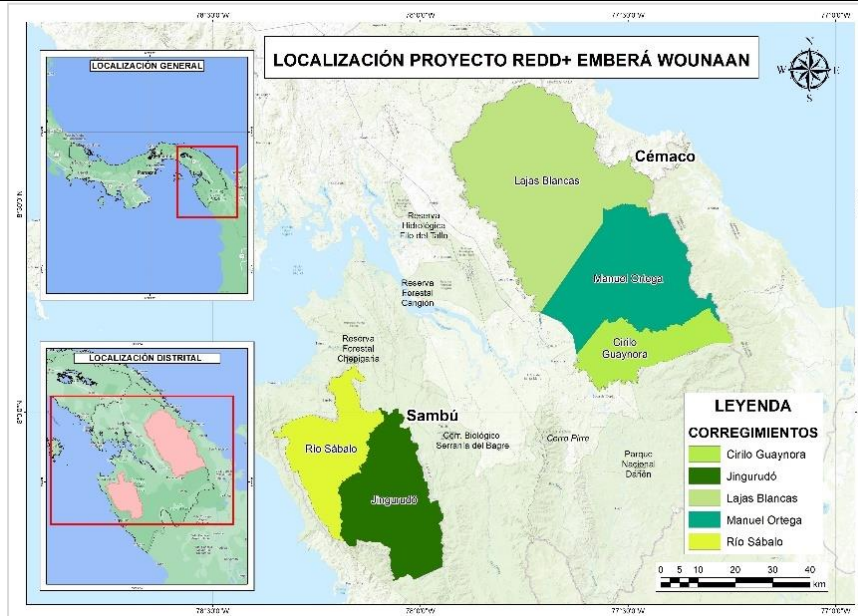
The REDD project has a project area of 436,551.48 ha, of which 424,571.92 ha correspond to the forest category and make up the project area (eligible area).

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 Comarca Emberá Wounaan through Law 22 of 1983. There are two provinces in the reference region:

Province	Ownership	Area (ha)
Darien	*Law No. 22 of December 27, 1922*	*432.320,48*
Panama	*Law No. 1 of August 22, 1916*	*40.588,09*
Total general		**522.689,88**
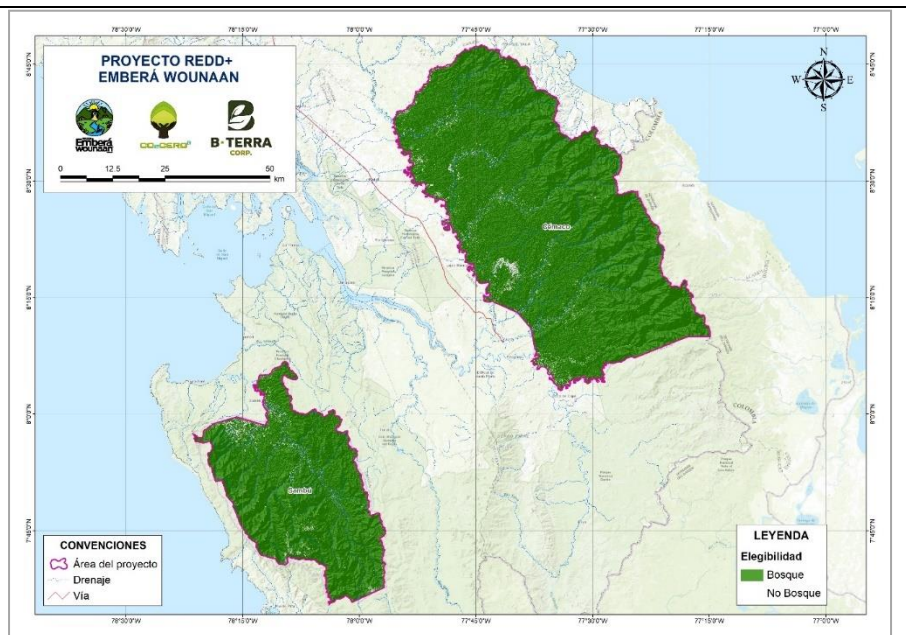
- *Physical infrastructure, activities, technologies and processes of the GHG project*

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 REDD+ Emberá Wounaan 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 REDD+ Emberá Wounaan 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.*

- *Types of GHGs*

GHG: CO2

- *Defined time periods to execute the project activity*

In 30 years, REDD+ Emberá Wounaan 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.

The credit period runs from April 20, 2018 to April 19, 2048, corresponding to a project duration of 30 years.

Ex–ante GHG reductions = 55,160,197 tCO2e

Average annual GHG Emission Reduction of the project = 1,838,673 tCO2e

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).

Level of Assurance	*95%*	**Materiality - Materiality**	*5%*
Sampling Plan / Evidence Collection Plan	*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:*		

Parameters	Sampling (%)	Assurance Level (100%)
Methodologies and tools used for the calculation of removals	*100*	*100*
Formulas for Calculating Removals	*100*	*100*
Sampling	*3*	*9.3*

*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).*

Name of Lead Auditor	*Carolina Carreño Cucaita (CC)*	**Email**	*acarrenoc@icontec.org*
Auditor		**Technical Expert**	*Víctor Nieto*
Opening meeting	*19/03/2023*	**Hour**	*9:00 AM*
Closing Meeting	*04/04/2023*	**Hour**	*2:30 PM*
Date on which the audit plan was completed	*15/03/2023*		

ON-SITE ACTIVITY PLAN

DATE	HOUR	REQUIREMENT TO BE AUDITED	AUDITOR	NAME & TITLE OF THE AUDITEE
09/03/2023 to 15/03/2023	*08:00 - 17:00*	*Desk Planning & Review*	*CC*	

19/03/2023	9:00	Opening Meeting Presentation of Traditional Authorities Presentation of the B-terra Team Presentation of CO2CERO and ECOLOGIC team Presentation of the Panama Canal de Vida Foundation Team	CC	Leonides Cunampia (General Chief) and his Table Julio Chango and his Table of directors (CEMACO) Jose Anilo Barrigón and his Table of directors (SAMBU) Albundio Cordoba (NOKORA) Basilio Dumasa Coord Proyecto REDD+ Pablo Guainora General Administrator Brian Guerrero Coordinator CO2CERO and his team Omar Fricentese and his team (B-TERRA) Ivan Mantilla (Foundation)
19/03/2023 to 29/03/2023	07:00 – 17:00	Site Visit Conducting Interviews Parcel Sampling	CC	CO2CERO Technical Team Ecologic Technical Team B TERRA Technical Team Project Owners Participants
04/04/2023	14:30	Closing meeting and socialization of findings	CC	CO2CERO Technical Team Ecologic Technical Team B TERRA Technical Team Project Owners Participants

Remarks:
- *During the interviews, the audit team will review the documentation referenced in the project description and/or in the monitoring report.*
- *This business plan is flexible and can be modified in agreement with the project owner.*
- *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*
- *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.*
- *The schedule of Validation/Verification activities is described in document F-GV-086 NOTIFICATION OF SERVICES VALIDATION AND VERIFICATION*

Number	Date	Day	Activity	Place	Overnight stay
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*	*Meteti, 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*	

Number	Date	Day	Activity	Place	Overnight stay
		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*		
		4:00 - 5:00 pm	*Community transfer - Yaviza*	*Santafé*	
		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*

Number	Date	Day	Activity	Place	Overnight stay
		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

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ASISTENTES

NOMBRE	CARGO	REUNION							
		APERTURA			**CIERRE**				
		DD 14	MM 02	AAAA 2023	DD 28	MM 02	AAAA 2023		
		FIRMA			**FIRMA**				
1. Leonidos Cunampia	Cacique General	*(firma)*			*(firma)*				
2. Omar Fricentese	Director	*(firma)*			*(firma)*				
3. Carlos Suen M.	Dr. Operativo	*(firma)*			*(firma)*				
4. Basilio Dumasa	Coordinador de proyecto REDD+	*(firma)*			*(firma)*				
5. Abundia Córdoba	presidente consejero de comarco E...	Abundia Córdoba			Abundia Córdoba				
6. Pablo Guainova	Administrador General	*(firma)*			*(firma)*				
7. Yerson Catsamo	Planificador	*(firma)*			*(firma)*				
8. Luisa Soto	Directora Estratégica.	*(firma)*			*(firma)*				
9. Wilson Acosta R. (Notén)	Director Técnico	*(firma)*							
10. Nancy A Rivera	Directora Administra.	*(firma)*			*(firma)*				

REUNIÓN DE APERTURA Y CIERRE PROYECTOS DE MITIGACIÓN GEI

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ASISTENTES

NOMBRE	CARGO	REUNION				
		APERTURA			CIERRE	
		DD 19	MM 02	AAAA 2023	DD 16	MM 02 / AAAA 2023
		FIRMA			FIRMA	
1. Gamonel Membache	G.R.1 vice precidente		_(firma)_		_(firma)_	
2. Enac Barrigón	Congreso Regional Secretario		Enac Barrigón		Enac Barrigón	
3. Florentino Bacoriso	Congreso General Secretario		Florentino Bacoriso		Florentino Bacoriso	
4. Nucla Rosales	Tesorera C.G.C.E.		Nucla Rosales		Nucla Rosales	
5. Vienmiro Cuñapa	Presidente C.R.S.		_(firma)_		_(firma)_	
6. Milan Ají O	Presidente C.R.C		Milan Ají O		Milan Ají O	
7. Cirilo Peña B.	Pres. dente C.9.		Cirilo Peña B.		Cirilo Peña B.	
8. Evilio guocervla	Casique General suple		Evilio guocervla		Evilio g.	
9. Julio Chango	Casique Regional Com.		Julio Chango		Julio Chango	
10. José amelo Bargón	Casique Regional		José amelo Bargón		José amelo Bargón	

REUNIÓN DE APERTURA Y CIERRE PROYECTOS DE MITIGACIÓN GEI
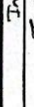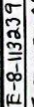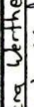
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ASISTENTES

NOMBRE	CARGO	REUNION					
		APERTURA			CIERRE		
		DD 88	MM 02	AAAA 2023	DD 28	MM 02	AAAA 2023
		FIRMA			FIRMA		
1. Andres Alfonso	Especialista SIG						
2. Karen López Manzanares	Ingeniera de proyectos forestales						
3. Bram Slog Crosemo Graiton	Especialista Proyecto de Carbono						
4. Adrina Abardonol.	Consultora B Terra						
5. Raquel Carpio	Tonsvera						
6.							
7.							
8.							
9.							
10.							

11.6   Annex 6. Interviews

LISTADO DE ASISTENCIA — icontec

Nombre del proyecto: Proyecto Redd+ Embera Waunaan
Lugar: Ciudad de Panamá
Fecha: 19|03|2023
Auditor: Carolina Caparro
Duración (hrs): 6 horas

Nº	Nombre	Cédula	Cargo	Empresa	Firma
1	Clara Urtheimer	E-8-113839	Inversionista	B-Terra	
2	Alexis Kadoch	E-8-113240	Inversionista	B-Terra	
3	Cira Enriqueh	5-711-2934	Int. bienam	Congreso General	
4	Raquel J Carpio	5-704-1369	Tesorera	Crijroo Chican	
5	Florentino Bacorizo	5-16-207	Secretario Congreso General	B-Terra	
6	Atylo Rosales	5-705-1321	Vsecrem Congreso General / E.W	Congreso G.	
7	Vicente Quiroz	5-702-660	Presidente Congreso Regional Sadub	CRS	
8	Hilton Byt	5-702-580	Presidente Congreso Regional Cémaco	CRBC	
9	Emilio Peña	5-73-230	Presidente del cacicas	C.G.F.W.	
10	Evelis Garreu	5-706-1734	cacique General sudato	Congreso General	
11	Luis Arrun	5-18-2246	Cacique Regional de Cémaco	C.R.S.	
12	Ysl Emilio Benfu	5-16-507	Cacique Regional	C.R.S.	
13	Leonidas Cunampia	50L-4-236	Cacique General	CGW	
14	Basilio Dumasá	5-701-611	Cacique General	WORG	
15	Evin Mostilla	3-941-C44	Directora	Fundación PCU	
16	Urundio Córdoba	5-703-4127	Directivo/consejo no ko es	Bayano	
17	Pablo Garriquida A.	5-18-861	Administrador CGFW	CGFW	
18	Cerson Toisamo M.	5-705-761	Planificado CGFW	C.G.F.W.	
19	Harley J. Mitchell M.	B-408-1003	Abogado	Bi Terra	
20	Luisa Soto	B-8-181566	Dueña de Estrategia	BTerra	
21					

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F-DH-002
Versión 00

BioCarbon Standard

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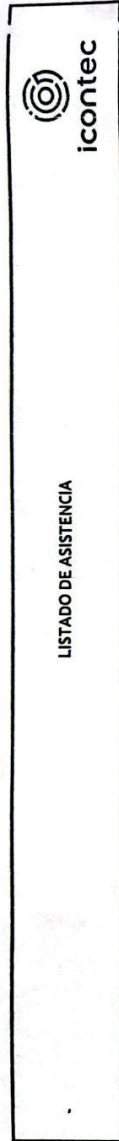
LISTADO DE ASISTENCIA

Nombre del programa: Proyecto Redd + Embera Wounan
Lugar: Pto Indio Samba

Facilitador: Capiluire Correas
Fecha: 22/05/2023   Duración (hrs):

JTarde

N°	Nombre	Cédula	Cargo	Región	Comunidad	Firma
1	Ernesto Conde D.	5-22-150	Participante	Cemaco	Conaca	
2	Mungi Crupya	5-713-097	Participants	Camacs	Carusca	
3	Tinro Bechecho	5-703-533	Participanto	Cemaco	Canalo	
4	Abraham Chokas	5-744-236	Noko	Camaco	Chuan	
5	Mauricio Berugo	5-303-218	Participante	Camaco	Sambu	
6	Mirolin Ceangos	7-108237	Precidente	Rio blanca	Sambu	
7	Moises Rosales Luc	6-301-524		Cemaco	Consal	
8	Nathalson Quir 87A	11-701-067	participente	Singurado	Singurado	
9	Alfonsino Flaco	5-708-435	Presidente C local	Sambu	Singurado	
10	Barnelistbo Ceupa	5-712-204	Noko	PaiPuru	Del Puru	
11	Hamloy Sambi	5-301-234	Noko Suplente	Camal	Bayana	
12	Romiro Salupi	5-707-565	Presidente C Local	Sambu	Villa	
13	Josiemono Cugust	5-980-246	Noko	Sambu	Via Aracia	
14	Dilanar Caisobo	6-703-529	Oscogido Conserzuo local	Sambu	villa Xercia	
15	Flavia Aurora	6-742-1983	vountario	Sambu	Villa Mersia	
16	Elwin Flaco	11-701-958	vachillerato	Singurad	Singurado	
17	Isac Mia Aragon	5-705-1878	Susponte de noko	Cemaco	El Salto	
18	Yohana Dogama	11-701-228	Participante	Cemaco	El Salto	
19	Nayteth Cabing O	11-700-366	Presidenta	Cémaco	El salto	
20	Ediberto Guarutea	5-712-1655	President	Cemaco	Dozaquevara	
21	Tirso Quintana	5-707-952	Noko Puerto Indio	Sambu	Puerto Indio	

Página 1 de 1

DH-002
ersión 00

BioCarbon Standard

LISTADO DE ASISTENCIA   (icontec)

Nombre del programa: Proyecto Redd+ Embera Wounan   Facilitador: Carlos Correa

Lugar: Pto. Indio Sambú   Fecha: 22/03/2023   Duración (hrs): 3h

N°	Nombre	Cédula	Cargo	Region	Comunidad	Firma
1	Hilario Dogirama	5-705-854	Dirigente (Noko)	Sambú	Inseguido	Alto Dogirama
2	Alonso Chamapi	5PI-4-344		Alampere	Doña Revuelta	Alonso Chamapi
3	Fidel Sabugara	5-744-626	Bice. Presidente Congreso local	Pescado	Dto. Indio	Fidel Sabugara
4	Rafael Degaiza	5-712-244	Participante	Sidawar	Quebo	Rafael Degaiza
5	Enrique Rubiano	3-712-152	Noko	Sambú	Vidarecado	Enrique Rubiano
6	Nikos Barrunis	6-705-1354	Presidente	Sambú	Inseguido	Nikos Barrunis
7	Antonio Dogirai	1-700-245	Jaa Técnico	Sambú	Villa Barrita	
8	Roseira Chamap	5-708-7049		Amaco	Bajo Chiati	
9	Adelino Dogarami	5PI-4-839	Participante	Amaco	Cuato Paylin	
10	Algia Rosales	5-705-139	Tesorera CGL CFW	Amaco	Unión Chocó	
11	Ragaro Capi	CPOY-1341	Secretario C.G. Regional	Sambú	Bajo Indio	
12	Rubio Chirase	S-18-2240	Cacique Regional	Chanaco	Bajo Chiati	
13	Nor Emilio Barrig	5-16-5409	Cacique Regional Centro	Sambú	Banquera	
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LISTADO DE ASISTENCIA

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Nombre del programa: Proyecto Redd+ Embeca' Wounaan

Lugar: Pto Indio Jambo

Fecha: 22/03/2023

Facilitador: Cordno Conero

Duración (hrs): 3 horas

N°	Nombre	Cédula	Cargo	Región	Comunidad	Firma
1	Pregonero Juárez	2012-456	Presidente	Emeso	Union Chsou	
2	Arnoldo Bambi	11-700-1517	Delegado	Sambú	Payaranando	
3	Teuris Dogirama	11-700-1516	delegado	Sambú	Payaranando	
4	Julinda Dogirama	11-700-939	Delegado	Cémaco	Marragantí	
5	Tealin Contreras	5-712-917	delegado	Cémaco	el salto ch	
6	Elsa Opi	5-701-530	Presidenta	Cémaco	El Común	
7	Yaquelina Deque G	5-703-1376	Part Partic comité local	Cémaco	Lote Blanco	
8	Marisol Zoro	5-901-765	Part al Part	Cémaco	Lote Blanca	
9	Marie d. Guaynora	5-26-166	Julagate	Cémaco	Córdro	
10	Bohamid	5-16-287	Elongrie local	Cémaco	Córdro	
11	Leonard Cunampia	5-26-66	Noko Corozal	Cémaco	Corozal	
12	Carlos Dumaza	5-703/887	De Noko Corozal	Cémaco	Corozal	
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LISTADO DE ASISTENCIA

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Nombre del programa: Proyecto Ridel Grupo Wounaan

Lugar: Pto Indio Santa

Fecha: 22/03/2023

Facilitador: Carolina Conis

Duración (hrs): 3h

N°	Nombre	Cédula	Cargo	Región	Comunidad	Firma
1	Qvidio incudache	5-704-2110	Noko	Vehoco	Macagnati	Olidia berediach
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F-DH-002
Versión 00

Nombre del programa: Proyecto Redd+ Emberá Wounaan

Lugar: PN Indio Sambú   Fecha: 22/03/2023   Facilitador: Carolina Correa   Duración (hrs): 4 horas

LISTADO DE ASISTENCIA

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N°	Nombre	Cédula	Cargo	Region	Comunidad	Firma
1	Rodrigo Chávez	5-709-152	Agricultor	Damsbi	Bay Pira	
2	Elvis Saona01	5-707-1187	Agricultor	Sambú	Payardíos	
3	Miguel Guayunura	5-705-430	Presidente Enlace local	Sambú	Boquerón	
4	Manuel Salazar	5-705-1730	Presidente Enlace local	Sambú	Manuel Salazar	
5	Luis Gansar	5-722-228	Noko El Común	Membé	El Común	
6	Pablo Obeny	8-717-201		Cémaco	Leo Espiritú	
7	Aida Mostigundra	5-702-192	Presidente	Cémaco	Boca de Tigre	
8	Miri Mostigundra	5-328-192	Noko	Cémaco	Boca de Tigre	
9	Basilio Dumasá	5-701-111	Noko	Cémaco	Villa Nueva	
10	Eleuterio Ali	5-701-591	Presidente Regional	Cémaco	Nuevo Vigía	
11	Delmira Ali	5-706-693		Cémaco	Nuevo Vigía	
12	Geronimo Cheucó	5-708-2023	Miembro Los Abna	Cémaco	Los Abna	
13	Luis Cherigué	5-722-72		Chucó	Hoja Blanca	
14	Benito Ingenbecé	4-19-06	Secretaría	Chucó	Sina	
15	Paisal Mendoza	5-718-1976	Chucó	Chucó	Sina	
16	Hermano Veguaral	5-728-1865	Noko	Chucó	El Salto	
17	Felícita Chamapú	11-960-2374	Páth Si Gua-li	Cémaco	Villa	
18	Marcelina Pegaíra	5-703-314	Suplente Noko	Cémaco	Unión Emberá	
19	Audilio Chirica		Secretaría Tesorero	Cémaco	Villa Nueva	
20	Alberto Tocamo	5-703-4111	Suplente Noko	Sambú	Travesía Sandá	
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LISTADO DE ASISTENCIA

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Nombre del programa: Proyecto Redd+ Embera Wounaan

Lugar: Pto Indio Samba

Fecha: 21-03-2023   Facilitador: Carolina Castro   Duración (hrs): 4h

N°	Nombre	Cédula	Cargo	Región	Comunidad	Firma
1	Eulen Membache	5890-2316	Presidente	BASADARU	Guilla	
2	Jane Epheta	5.303-443	Secretaria C. local	Sauba	Chunga	
3	Oscar Peperito	6-212-912	Noko	Samba	Puru Poreto	
4	Nilka Berrugate	5-912-182	Noko	Samba		
5	Adilson Majore	5-712-156	Presidente L.C	Samba	Puro Bichi	
6	Dionicio Flaco	5-302-603	Noko	Wiwa	Sambú	
7	Jiovani Avi	5-17-312	Suplente-NOKO	Cerreco	Nazareth	
8	Abel Valdespino	5-713-106	Suplente-noko	Corredo		
9	Eloar Mezua	11-700-2190	Noko	Corredo	Tortuga	
10	Silio Pepillo	11-700-1303	Candoto	Corredo	Rio Pepillo	
11	Felix Cardoca	5-313-316	Presidente L.C	Sambú	Felix Cardoca	
12	Abodeli Cabrero	5-702-576	Presidente L.C	Sambú		
13	Danilo Cunampia	5A-4-236	Caciqe General	Sambú		
14	Abelardo Birrogate	5-202-674	Director DIRENA	Sambú		
15	Pablo Cunampia	5-14-961	Administrativo Gral.	Cerreco		
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LISTADO DE ASISTENCIA

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Nombre del programa: Proyecto Reed+ Embera Wounan

Lugar: Pto Indio Santa

Fecha: 22-03-2022

Facilitador: Carolina Correa

Duración (hrs): 4 horas

N°	Nombre	Cédula	Cargo	Region	Comunidad	Firma
1	Herálides Caupelu	5-702-556	Noke	Samba	Rodrigo	
2	Juniano Bajan	11-702-75	Comar	la Torteya	Jumiana	
3	Hildil Cahuané	5-703-7323	Condocto	Condado	Quillina	
4	Jairo YO Dumi	5-717-556	Comunidad	Uluina	Sabuba	
5	Cirson Catoira C	5-70185	Boca de Guina	Samba	guina	
6	Yahira Valderun	8-659-1298	Comunidad	Samba	Bro. Irena	Yohana Valderen
7	Eduardo Valdespino	5-711-1657	Boca de Naranja	Sambú	Boca de Tro	Eduardo V.
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F-DH-002
Versión 00

Nombre del programa: Proyecto Redd+ Embera Wounaan

Lugar: Pto Indio (Sautá)

Fecha: 22-03-2023   Facilitador: Carolina Carmona   Duración (hrs): 4h

Nº	Nombre	Cédula	Cargo	Región	Comunidad	Firma
1	Richar Bacorizo	11-701-1168	Capacitado	Camaco	Peña Bijagual	
2		11-702-2482	Zharra	Camaco	Peña Bijagual	
3	Aires Chirimia	6-16-1663	delegado	Camaco		
4		6-704-753	Presidente	Camaco	Marieta	
5	Celedonio Jaguira	5-713-533	Presidente	Camaco	Puerto	
6	Hilda Cerilla M	6-716-2460	Nokora	Camaco	Pavi	
7	Lino Machua	6205-1562	Direct. Tierras y Limit	Camaco	Union Chacó	
8	Bonifacio Pineda	5-711-1479	noko	Camaco	Aruja nueva	
9	Anibal Chamap.	5-206-553	Participante	Camaco	Bajo Chiquí	
10	Alfredo Bacuñate	5-192-298	comunidad	Camaco	comunidad	
11	Esteban Chami	5-700-210	Participante	Camaco	Boroquía	
12	Oriel Dogirama	8056-3560	Zarra	Camaco	Boroquía	
13	Nimia Aldscuro	11-300-62	Presidente	Camaco	Baja Barranco	
14	Neoni A Pineda	11-701-642	delegado	Camaco	Peña B	
15	Nelson Bái	5-704-179	noko	Camaco	Bajocual	
16	Silverio Dogama	5-708-205	secretario C.L	Camaco	Villa Calai	
17	Oscar Mezua	5-701-1154	fiscal	Cema C	Barranquilla	
18	Maciel Tocamo	11-702-894	Participante	Camaco	Villa nueva	
19	Neoi Carpas	5-19-652	Auxiliar C.L	Camaco	Willichurva	
20	Ozi Bonipan	5-711-177	Presidente C.L	Sachi	Churuco	
21	Nelino Hello	5-701-372	noko	Senbi	Churuco	

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LISTADO DE ASISTENCIA

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Nombre del programa: Proyecto Redd + Emberá Woaunaan

Lugar: Pto Indio Sambú Fecha: 22-03-2023 Facilitador: Carolina Camacho Duración (hrs): 4h

N°	Nombre	Cédula	Cargo	Región	Comunidad	Firma
1	Ubaldino Degikama Baluff. (coord)	5-31-657	Gener	Cemaco	Barranquillita Ubaldino	
2	Elida Chami	5-31-657	delegado	Gener	Puente Elida Chami	
3	Nicolin Nossa	5-714-595	Secretario	Cemaco	Vista Alegre Nicolin Nossa	
4	Elita Chocho	5-707-438	Cemaco	Vista Alegre		
5	Viviana Degura	5-708-1800	Secretaria	Cemaco	Buri Puero	
6	Cirilo Palltala	5-712-121	Secretaria	Camaco	Nuevo Belen	
7	Huktro Bacoriso	11-101-25	delegado	Camoco	La chunga	
8	Lconla Leginosa	5-175-1837	delegada	Camaco	Peña Bijagual	
9	Florentino Gaviso	5-16-201	Presidente Congreso local	Cemaco	Peña Bijagual	
10	Meyla Rosales	5-705-1321	Tesorera Congreso local EU	Cemaco	Union Chacó	
11	Carlos Haco	5-709-903	delegado	Cemaco	Vilguenu	
12	Ermes Hagaguila P	5-708-633	Presidente	Camaco	Cobati	
13	Estanid Chiguida	5-20-32	Tesorero	Camaco	Prado	
14	Leonso ChamaPito	14-704-1135	Comunidad	Cemaco	Cobati	
15	Salvador Quintero	8-399-1849	Comunidad	Cemaco	Cobati	
16	Eilita Membache	5-709-4488	Comunidad	Cemaco	Cobeti	
17	Emilou lo chamaron	5-709-1211	Delegada de	Cemaco	Cobeti	
18	Elol Mimabara	5-201-440	Dirigente Mhta	Comaco	Nuevo Belen	
19	Luis Oleo	3-701-518	Dirigente	Cemaco	Villa Colón	
20	Misael Tuira y	89-1061	Guardia boluntario	Cemaco	Boca chica	
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Versión 00

Nombre del programa: Proyecto Redd+ Emberá Wounaan
Lugar: Pto. Indio Sambú   Fecha: 21-03-2023   Facilitador: Carolina Concepo
                                            Duración (hrs): 4 horas

N°	Nombre	Cédula	Cargo	Región	Comunidad	Firma
1	David Pildrau	4-917-594	Congreso local	Semaco	Tortuga	David Pildrau
2	Leopoldo Cisneros 2.29 hrs		(Comunidad)	Tismpa	Tismpa	Leopoldo Cisneo
3	Euildia Chacasto 11.32 hrs			Semaco	Tortuga	Euildia Chacasto
4	Bielita Horguisama	5-701-750	Miem. Local R. Indio	Semaco	Pinto	Eb
5	Arnulfo Flaco	5-21-319	Nato. Dirigente P	Sambú	Boca Tanela	Arnulfo Flaco
6	Presli Tapa.Co	8-208-Atipate	Nato Dirig Local	Congreso	Boca Cira	
7	Reginaldo Hezio	3-14-373	"	"	"	
8	Higinio Katía B.	5-301.542	Lider del Con.	Semaco	Monte Verde	
9	Raul Caisamo	5-108.224	P. Dirigente Con.Co	Cira Co	Puerto Villa	
10	Casimiro Bacoriza	5-W-2330	Representante	Cira.Co	Pena Bisagud	
11	Estevan Peña	11-700-1017	Representante	Cira.Co	Nuevo Belen	
12	Edilberto Chatiano	11-700-8177	Custodio del bosque mil	Cemaco	Vista Alegre	Edilberto Chatiano
13	Edilio Solis	5-22-70	Cunplo	Sambú	La chusa	
14	Anibal Iracio	5-265.109	Metro	Semaco	Bajo Pulo	
15	Alicio Pablo	5-1413-Tolli	Pub.Tis.Ponte	Semaco	Bajo Pulo	
16	Eladigio Cacarado	5-305-985	Chicos	Cemaco	Wyoth Abat	
17	Corale Valurina	5-343.832	(Urbana)	Sambú	Pto.Uma	Yo Fums
18	Casimiro Deirama	5-91-340	Noko	Cira Co	Puerto	
19	Balbser Cacaradi	7-705.50	Chicos	Cira Co	Plath Vidor	
20	Adan Poro	5-708.838 Congreso local		Cemaco	Nuevo Belen	
21	Zuleni Montero	11-701.365 Congreso local		Cemaco	Nuevo Belen	Zuleni Montero

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LISTADO DE ASISTENCIA

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Nombre del programa: Proyecto REDD+ Comarca Emberá – Wounaan   Facilitador: Goethe Carro

Lugar: Cupeti   Fecha: 22-03-2023   Duración (hrs): 7 hora

N°	Nombre	Cédula	Cargo	Región	Comunidad	Firma
1	Tilita Membache			Capeti	Cemaco	
2	Ernesto Chichillano	5-715-2406		Capeti	Cemaco	
3	Matilde Chichilliano	5-708-7556		Capet		
4	Luz Mila Chirimia			Cupeti		
5	Emilio Vaci			Cupeti		
6	IRIS Hisabe	5-714-1440		Cupeti		
7	Nicanor Cansulo			Cupeti		
8	Ignacia Mecalise	5-709-516		Cupeti		
9	Digna Tabora	5-705-1867		Cupeti		
10	Karina Chichiliano	5-708-939		Cupeti		
11	Nielska Cabeza	5-708-751		Cupeti		
12	Julio Cupito	5-713-1083		Cupeti		
13	Abigail Mecaurite	5-709-1326		Cupeti		
14	Artemitea Membache			Cupeti		
15	Tulia Membora	5-708-957		Cupeti		
16	Lupe Membache	5-701-1859		Cupeti		
17	Severina Mepaquito			Cupeti		
18	Circa Hopa			Cupeti		
19	Norla Guafica	3-9-612				
20	Neveila Galorbin	5-708-785		Cupeti		
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LISTADO DE ASISTENCIA

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Nombre del programa: Proyecto Redd+ Comarca Emberá Wounam   **Facilitador:** Carolina Carrero

Lugar: Cupetí   **Fecha:** 23-03-023   **Duración (hrs):** 1 h

N°	Nombre	Cédula	Cargo	Region	Comunidad	Firma
1	Rosalía Dogirama	5-705-984	Presidente	Cemaco	Cupetí	
2	Tilcia Caprio M.	5-741-2606	Nokora	Cemaco	Cupetí	
3	Alexander Hippolito	11-700-207		Comarca	Capetí	
4	Salvador Cabrera	9-737-1849	Pastor Iglesia	Comarca	Capetí	
5	(Ilegible) Cabrera		agricultor	Comarca	Capetí	
6	Ermis Membache	5-208-673		Comarca	Capetí	
7	Resano Valdivieso	5-702-1002	Vice Presidenta	Cemaco	Cupetí	
8	Felipe Dogirama	5-16.31.66	agricultor	Comaco	Capetí	
9	(Ilegible) Peña	6-706-60	obrera	Comarca	Capetí	
10	Ayala Peña ph	11-700-1529	Secretario Jr.	Comarca	Capetí	
11	Astredi M. Chaparro	5-700-365	agricultor	Comarca	Capetí	
12	Ulises Opua seito	11702-318	agricultor	Cemaco	Capetí	
13	Dunand Mezapolla	5-701-202	agricultor	Cemaco	Capetí	
14	Alamtio Negrmovatio	10-261	agricultor	Cemaco	Capetí	
15	Lenin Peña	18-799-303	agricultor	Cemaco	Capetí	
16	Lipnel Cabezón	3-706-382	agricultor	Cemaco	Capetí	
17	Celsino Chirpua	5-708-712	agricultor	Cemaco	Capetí	
18	Himeseo Chez	6-78-82	agricultor	Cemeic	Capetí	
19	Lariq(ilegible) Chemamba	6-738-621	moreno	Cemeic	Capetí	
20	Acevedo Chamaquiro	11.961-1625	Agricultor	Cemaco	Capetí	
21	Belo Cabezón	5-708-686	Agricultor	Cemaco	Capetí	

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Nombre	Comunidad	Cargo	Firma
Lucinda Dojivama	Marrasanti	Zarra	Lucinda D.
Benildo Dagua	Marrasanti	Secratario C.L	Benildo. D.
Viseida Guayana	Marrasanti.	R.C. Local	Viseida Gi
Hector Tsorana	Marragaanti	Vicepre Balsano SA	Hector Tsorana A
Emilio Valdespino	Margont;	Embaro	Emiliovaldespino
Abelo Guaymora	Megant;	enbxra	abel Guaymora
Clamede Guaymora	merregora L	comunitario	Clamede Guaymora

Asistencia 25 de Marzo 2023,   Auditora Carolina Canedo   ICONTEC

LISTADO DE ASISTENCIA

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Nombre del programa: _Proyecto Redd+ Conore Embera Wjuam_ Facillador: _Carolina Conero_

Lugar: _Corozal_ Fecha: _27-03-2023_ Duración (hrs): _1 h_

N°	Nombre	Cédula	Cargo	Region	Comunidad	Firma
1	Gabur Rosarlos	5-14-1972	DOCENTE	Comarca	Corozal	
2	Brilliani Rosales D.	5-708-639	JUEZ de Paz	Comarca	Corozal	
3	Amado, JoMO	5-748-108	Presidente Reynsrca	Reynsrca	Corozalpl	
4	Leoverardo Quintero	5-26.16	NoKO	Camaca.	Corozal	
5	DBrigido Ghdul X	5-16-204	P.congreso local	camaca	Corozal	
6	Clovillin Negaga	11-700-77	Secretario A.Fenesal	Camarca	Corozal	
7	Ucate P. AjiOlO	11-70-573	paeteria S.C.L.O	Camarca	Corozal	
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LISTADO DE ASISTENCIA

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Nombre del programa: Proyecto Redd+ Embre Wounan

Lugar: Ciudad de Recerva   Fecha: 28-03-203   Facilitador: Carlos Gomez

Gobernado y Comunal   Duración (hrs): 1h

N°	Nombre	Cédula	Cargo	Región	Comunidad	Firma
1	Sen Jacco D	5-18-2131	Gobernado CEU Cordona 2U NUEN 149 o			
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LISTADO DE ASISTENCIA

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Nombre del programa: _Proyecto Redd+ Comarca Embera Wacim_ Facilitador: _Carolina Cancio_

Lugar: _Minambiente_ Fecha: _28-03-2023_ Duración (hrs): _1 h_

N°	Nombre	Cédula	Cargo	Region	Comunidad	Firma
1	Pricia Castro	PE-8-766	Directora de Cambio Climatico Adicional			
2	Rubio Adolf	1-717-2300	Apalista of Coordination Sector			
3	Carlos E. Nunes	B-911-6	Miembro Consultor Miembro DCC			
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LISTADO DE ASISTENCIA

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Nombre del programa: Redd+ Comarca Embera Wounam

Lugar: Viceministerio de Asunto Indígena   Fecha: 28-03-2023

Facilitador: Caroline Carreño

Duración (hrs): 1h

N°	Nombre	Cédula	Cargo	Región	Comunidad	Firma
1	Rogelio Consani	5-13-1720	Tec. Adjunte	Viceministerio de Auto indígena	Viceministerio de Auto	
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REUNIÓN DE APERTURA Y CIERRE PROYECTOS DE MITIGACIÓN GEI

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ASISTENTES

NOMBRE	CARGO	REUNION								
		APERTURA			CIERRE					
		DD 14	MM 02	AAAA 2023	DD 28	MM 02	AAAA 2023			
		FIRMA			FIRMA					
1. Leonidos Cunampia	Cacique General									
2. Omar Fricentese	Director									
3. Carlos Bren M.	Dr. Opertivo									
4. Basilio Dumasa	Coordinador de Proyecto REDD+									
5. Abundia Córdoba	presidente consejono de comarco E...	Abundia Córdoba			Abundia Cordoba					
6. Pablo Guainovu	Administrador General									
7. Yerson Catsamo	Planificator									
8. Luisa Soto	Directora Estrategica.									
9. Wilson Acosta R. (Notén)	Director Técnico									
10. Nancy A Rivera	Directora Administra.									

REUNIÓN DE APERTURA Y CIERRE PROYECTOS DE MITIGACIÓN GEI

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ASISTENTES

NOMBRE	CARGO	REUNION	
		APERTURA	CIERRE
		DD 19 / MM 02 / AAAA 2023	DD 16 / MM 02 / AAAA 2023
		FIRMA	FIRMA
1. Gomorel Membache	G.R.1 vice. precidente.		
2. Enac Barigón	Congreso Regional Secretario	Que Barrigón	Que Barryón
3. Florentino Bacoriso	Congreso General Secratario	FlorenterBacoriso	Florentinoacorisa.
4. Nucyla Rosales	Tesorera C.G.C.E.	Nuyla Rosales	Nuyla Rosales
5. Vicenmico Cuñapa	Presidente C.R.S		
6. Milan Aji O	Presidente CRC	milan Gjo	milan Gjo
7. Cirilo Peña B.	Pras. Jente C.9.	Curlo Piña B.	Curlo Piña
8. Evilio guorcervla	Casique General suplo	Evilio guorevra	Evilio g.
9. Julio chango	Casiqua Rajional comi	Julio chango	Julio chango
10. José amelo Barrigón	Caevquey Regional	José amelo Barrigón	José emilo barigh

REUNIÓN DE APERTURA Y CIERRE PROYECTOS DE MITIGACIÓN GEI

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ASISTENTES

NOMBRE	CARGO	REUNION APERTURA			REUNION CIERRE		
		DD 28	MM 02	AAAA 2023	DD 28	MM 02	AAAA 2023
		FIRMA			FIRMA		
1. Andres Alfonso	Especialista SIG						
2. Karen López Manzanares	Ingeniera de proyectos forestales						
3. Bom Steg Cronimo Ciaifin	Especialista Proyectos de Carbono						
4. Adriana Abardonol.	Consultora B Terra						
5. Raquel Carpio Tousera							
6.							
7.							
8.							
9.							
10.							

11.7 Annex 7. ONAC Accreditation

ANEXO DEL CERTIFICADO

INSTITUTO COLOMBIANO DE NORMAS TÉCNICAS Y CERTIFICACIÓN – ICONTEC
23-OVV-002
ACREDITACIÓN ISO/IEC 17029:2019
Alcance de la acreditación aprobado / Documento Normativo

Para la validación y verificación, especificadas en la norma internacional ISO/IEC 17029:2019, para:

ACTIVIDAD	SECTOR	Documento Normativo o Programa
ISO 14065:2020 **VALIDACIÓN/VERIFICACIÓN DE PROYECTOS GEI** ISO 14064-2: 2019 ISO 14064-3: 2019	Forestación y reforestación	– Programa VCS (Verified Carbon Standard).
		– Programa CERCARBONO (Certificadora de Carbono).
		– Estándar para el Mercado Voluntario de Carbono BCR Estándar
	Industrias Energéticas (fuentes renovables / no renovables)	– Programa VCS (Verified Carbon Standard).
		– Estándar para el Mercado Voluntario de Carbono BCR Estándar
		– Programa CERCARBONO (Certificadora de Carbono).
	Demanda energética	– Programa VCS (Verified Carbon Standard).
		– Estándar para el Mercado Voluntario de Carbono BCR Estándar
		– Programa CERCARBONO (Certificadora de Carbono).
	Transporte	– Programa VCS (Verified Carbon Standard).
		– Estándar para el Mercado Voluntario de Carbono BCR Estándar
		– Programa CERCARBONO (Certificadora de Carbono).
	Manejo y eliminación de residuos	– Programa VCS (Verified Carbon Standard).
		– Estándar para el Mercado Voluntario de Carbono BCR Estándar
		– Programa CERCARBONO (Certificadora de Carbono).

Sitios cubiertos por la acreditación
Sede principal: Avenida Calle 26 No. 69 – 76 / Torre 4 / Piso 9 y 10 – Edificio Elemento, Bogotá D.C., Colombia

FR 3.5.3-03 V7 Aprobado 2023-07-18

11.8 Annex 8. Professional profile and related experience of the audit team and technical review team

ANGIE CAROLINA CARREÑO CUCAITA

FORESTRY ENGINEER

Engineering Project Management Specialist

Environmental Control Technologist

E-mail: acarrenoc@icontec.org

PROFESSIONAL PROFILE

Forestry engineer, specialist in engineering project management and technologist in environmental control, with experience in conducting validation and verification audits of GHG mitigation projects, preparation of documents of environmental impact studies, evaluation and environmental economic assessment, permits and forest harvesting plans, forest inventories, formulation of forestry and monitoring projects associated with the mitigation of deforestation, with mastery of geographic information systems, statistical and office packages, characterized by results orientation, assertive communication, commitment, teamwork, analytical skills, initiative and autonomy.

ACADEMIC BACKGROUND
- *Forestry Engineer, Universidad Distrital Francisco José de Caldas*
- *Specialist inEngineering Project Management, Universidad Distrital Francisco José de Caldas*
- *Technologist in Environmental Control, Servicio Nacional de Aprendizaje SENA*

COMPLEMENTARY TRAINING
- *ASOCARBONO. Course "Formulation in Implementation for the REDD+ sector" (2023).*
- *INAFED. Course: Agriculture, Forestry and Other Land Use Sector AFOLU for the elaboration of GHG Inventories (2022).*
- *Universidad Distrital Francisco José de Caldas, Diploma in Ethics and Good Governance (2017)*
- *Universidad Distrital Francisco José de Caldas, Course on Thematic Cartography applied to Geosciences (2017)*
- *Office.facil. Specialized training in office automation MS Project 2010/2013. (2016).*
- *Instituto de Lenguas Universidad Distrital Level III of English (2014).*
- *SENA and PROTECCIÓN S.A. Cycle of Attitudinal Workshops (Leadership, Teamwork, Assertive Communication, Customer Service and Job Interview) (2009).*
- *National Apprenticeship Service Waste Management Course (2009).*

- *National Apprenticeship Service ISO 14001 Knowledge Course (2008).*

INTERNAL QUALIFICATION AND MAINTENANCE OF COMPETENCE IN THE "AFFORESTATION AND REFORESTATION" SECTOR

- *Mejorando...ando 2024 V&V "Unification of criteria 14064-3:2019"*
- *Mejorando...ando 2024 V&V "Unification of criteria ISO/IEC 17029:2019 and ISO 14065:2020"*
- *Mejorando...ando V&V 2024 "Topics related to the 14064-2 scheme (Satellite mapping and analysis of land cover)"*
- *Mejorando...ando V&V Training Requirements BioCarbon Standard Cert.*
- *Mejorando...ando V&V 2024 "Topics related to scheme 14064-2 (Financial analysis, IRR, VPN analysis of project cash flows)"*
- *Mejorando...ando V&V 2024 "Topics related to scheme 14064-2 (Forest sector GHG sampling and quantification techniques)"*
- *Workshop on report writing and audit findings with a focus on V&V services*
- *Qualification Session Forest Carbon Partnership Facility (FCPF) Program – World Bank*
- *Qualification Session ColCX Program*
- *Qualification Session CCB Program*
- *Mejorando...ando "Unification of criteria for closing meetings, socialization and confirmation of findings, and response times aligned with R-Ps-012 and PE-PS-013"*
- *Training Adaptation to Climate Change*

PROFESSIONAL EXPERIENCE

INSTITUTO COLOMBIANO DE NORMAS TÉCNICAS – ICONTEC
Senior Professional Validation and Verificatioon ISO 14064-2: Greenhouse Gases-GHG: Quantification, monitoring and reporting of emission reductions or increases in GHG removals
2021 - Present

Functions: Prepare and execute management system audit services in accordance with the procedures defined for the service in GHG Mitigation projects, apply the procedures defined for the provision of the certification service, evaluate the formulation of GHG Mitigation projects according to the protocols and methodologies of the Standards (CERCARBONO, COLCX, VCS, BCR, VCS+CCB), generate audit reports and deliverables with the audit results.

CORPORACIÓN AUTÓNOMA REGIONAL DE CUNDINAMARCA
Contractor direction of environmental evaluation, monitoring and control
2018 - 2021

Functions: *Support activities of evaluation, monitoring and environmental control of the flora resource, registration and monitoring of forest plantations, conduct training in the jurisdiction, consolidate and update databases of the flora resource, attend in a timely manner assigned procedures, conduct and coordinate control operations to wildlife trafficking and flora and manage files of the corporation.*

MC&S S.A.S (MANAGEMENT, CONSULTING & SERVICES
Forestry Engineer
2017 - 2018

Functions: *Review and organize information from environmental studies, support the formulation of Watershed Management and Management Plans and associated projects, structure and support the development of economic valuation documents for Environmental Impact Studies.*

CORPORACIÓN PLANEACIÓN DEL DESARROLLO REGIONAL "PDR"
Forestry Engineer
2017

Functions: *Interpret satellite, sentinel and landsat images, process information and elaborate and structure coverage and use documents for environmental studies.*

GYR S.A.S
Forestry Engineer
2017

Functions: *Conduct field forest inventories and assembly of flora characterization plots, coordinate personnel in charge, structure forest permit documents, baselines and environmental studies, collect and process information.*

AMBIOTEC S.A.
Forestry Engineer
2015

Functions: *Inventory, identify, measure, census, perform permanent plot assembly, collect and process information.*

CORPORACIÓN AUTÓNOMA REGIONAL DE CUNDINAMARCA.
Conservation internship
2014- 2015

Functions: *Design monitoring plan, perform plot assembly, measure vegetation variables, manage Field Map equipment, design program database, disseminate obtained results, suggest possible improvements to the assisted restoration plan.*

CIPLAS S.A.
Environmental management group internship
2008 - 2009

Functions: *Organize, coordinate and collaborate in the consolidation of the environmental management group of the company, conduct training to staff, follow up on environmental aspects such as waste disposal and current legal regulations applied to the company and its productive work.*

VALIDATION AND VERIFICATION SERVICES

Lead Auditor
- *Verification of La Argentina Agroforestry Carbon Project (Forestry Consulting Group)*
- *Validation and Verification of Reforestadora Caracolí Bonds Project (Reforestadora Caracolí S.A.S)*
- *Validation and Verification of the CO2CERO Casanare Forestry Project (CO2CERO)*
- *Validation and Verification of Refosinú Carbon Credits Project (Forestry Consulting Group and Reforestadora del Sinú)*
- *Verification of PMCC GHG Offsets Program (Reforestadora CACERÍ)*
- *Validation and Verification of the RANCHO VICTORIA FOREST CARBON PROJECT, PUERTO LOPEZ, META*
- *Validation and Verification of REDD+ Project Isana and Surubí (Human Forest S.A).*
- *Validation and Verification of ARR Green Carbon II Project (Argos Group Foundation and TEKIA)*
- *Validation and Verification of Project Caquetá RENACE (CO2CERO and ASOHECA)*
- *Validation and Verification of Project ARR Orinoquía Asociativo (Forestry Consulting Group)*
- *Verification of PMCC Carbon Straw Loss Carbon (Forestry Consulting Group)*
- *Verification of PMCC Carbon Puya and San Lorenzo (Forestry Consulting Group)*
- *Validation and Verification of REDD+ Project of the indigenous peoples of Vaupés YUTUCU and others (South Pole S.A.S)*
- *Validation and Verification of the REDD+ Emberá Wounaan Project (B-Terra and CO2CERO).*
- *Validation and Verification of VCS ARR SLB PARANÁ project (SLB Brazil)*
- *Validation Project Rio Aquidaban Forestry (FRA) Global Woods international*
- *Verification of COCOMÁN FRONTERA REDD+*

- *Validation and Verification of PROGRAMMABLE ASSOCIATION PROJECT ANDEAN ZONE AND ATLANTIC COAST – FCG*
- *Verification Tahuamanu Amazon REDD Project Maderacre*

Technical Reviewer

- *Verification of Unitán Afforestation and Reforestation Of Grazing Lands Project*
- *Validation and Verification of LIGNUS - Carbon Credits*
- *Validation and Verification Carvida Duratex*

VÍCTOR MANUEL NIETO RODRIGUEZ

FORESTRY ENGINEER

MSc Business Administration

Environmental Control Technologist

E-mail: vnieto@icontec.net

PROFESSIONAL PROFILE

A forestry engineer with more than 33 years of professional experience, he has led important research projects and commercial initiatives in the forestry field. His outstanding career includes the publication of technical and scientific articles, and he is recognized as an influential member of the forestry community in Colombia. His technical mastery and understanding of local forestry dynamics allow him to effectively address the ecological and biodiversity challenges inherent to GHG mitigation projects with a comprehensive approach that adapts to the realities of the environment.

ACADEMIC BACKGROUND

- *Forestry Engineer, Universidad Distrital Francisco José de Caldas, Bogotá, Colombia*
- *MSc Business Administration, Universidad de la Salle, Bogotá, Colombia*

INTERNAL QUALIFICATION AND MAINTENANCE OF COMPETENCE IN THE "AFFORESTATION AND REFORESTATION" SECTOR

- *Mejorando...ando 2024 V&V "Unification of criteria 14064-3:2019"*
- *Mejorando...ando 2024 V&V "Unification of criteria ISO/IEC 17029:2019 and ISO 14065:2020"*
- *Mejorando...ando V&V 2024 "Topics related to the 14064-2 scheme (Satellite mapping and analysis of land cover)"*
- *Mejorando...ando V&V Training Requirements BioCarbon Standard Cert.*
- *Mejorando...ando V&V 2024 "Topics related to scheme 14064-2 (Financial analysis, IRR, VPN analysis of project cash flows)"*
- *Mejorando...ando V&V 2024 "Topics related to scheme 14064-2 (Forest sector GHG sampling and quantification techniques)"*
- *Workshop on report writing and audit findings with a focus on V&V services*
- *Qualification Session Forest Carbon Partnership Facility (FCPF) Program – World Bank*
- *Qualification Session ColCX Program*
- *Qualification Session CCB Program*

- *Mejorando...ando "Unification of criteria for closing meetings, socialization and confirmation of findings, and response times aligned with R-Ps-012 and PE-PS-013"*

PROFESSIONAL EXPERIENCE

INSTITUTO COLOMBIANO DE NORMAS TÉCNICAS – ICONTEC
Technical reviewer Validation and Verification
2019 – Present

Functions: *Technical support in the evaluation of projects in the AFOLU sector*

PROYECTO BIOCARBONO ORINOQUÍA
Project manager
2022 - Present

Functions: *Define enabling conditions for the development of low-carbon, high-productivity productive forest plantations.*

GENLYPTUS
Manager
2020 – Present

CORPORACIÓN Nacional de Investigación y Fomento Forestal – CONIF
Director of Forest Research
2000 – 2019

Functions: *Director and Coordinator of research projects on commercial forest plantations in genetics, materials evaluation, cloning, nutrition and forest zoning. Co-author of publications with research results and forest promotion actions. Member of the work teams in CIF plantation evaluation, forest inventories, National Forest Inventory and other projects.*

UNIVERSITY OF MISSOURI CENTER FOR AGROFORESTRY
Research collaborator
2003

Functions: *Laboratory assistant for the measurement of active nitrogenase in alder nodules using acetylene reduction estimation and gas chromatography analysis; Measurement and dasometric parameterization of the tree structure of Populus sp. using 3D models; Analysis and measurement of xylem ducts in roots, stems and leaves using electron microscopy.*

VALIDATION AND VERIFICATION SERVICES

Technical Reviewer

- *Validation and verification ENBOSQUE Carbon Credits project*

- *Validation and verification Agroforestry Business Project*

- *Validation and verification ForestalCO2CERO project – FCG Urrao*

- *Validation and verification project IG FARMS*

- *Validation and verification project YUMA Mitigation project in the land use sector: land use change and forestry due to removals due to the establishment of forest systems of Hevea Brasiliensis in the municipality of Barrancabermeja Santander, Colombia"*

- *Validation and verification GRAMA project Mitigation project in the land use sector, change in land use and forestry due to removals due to the establishment of forest systems of Hevea Brasiliencis in the municipalities of Sucre and Peñón Santander, Colombia.*

- *Validation and verification project OXYGEN FOR ALL*

- *Verification VCS FORTALEZA ITUXI REDD+ PROJECT*

- *Validation and Verification SK CARBON*

- *Validation and Verification CARBON INMUNIZAR*

- *Validation and Verification Carbon Ganados and forest*

- *Validation and Verification CARBON NEW ESPERANZA*

- *Verification Carbon Reforestadora Cacerí*

- *Verification Project Carbon Credits Reforestadora Caracolí*

- *Validation and Verification DEIYIABENAREDD+ NUKAK BAKÁ*

- *Validation and Verification ASSOCIATIVE PROGRAMMATIC PROJECT FOR THE ANDEAN ZONE AND THE ATLANTIC COAST – FCG*

- *Validation and Verification SUSTAINABLE FOREST MANAGEMENT APPLIED IN EASTERN ANTIOQUIA UNDER THE BANCO2 SCHEME*

- *Validation and Verification SAN FELIPE INDIGENOUS RESERVATION UNDER THE GUAINÍA RIVER AND RIO NEGRO*

- *Validation and Verification REDD INDIGENOUS RESERVATION OF THE MIDDLE AND UPPER BASIN OF THE INÍRIDA RIVER*

- *Validation and Verification Grupo García Global Marketer's Emissions Reduction Project*

- *Validation and Verification CO2CERO SAS - SOMBRILLA URRAO FCG*

- *Validation and Verification Carbon Santa Ines*

- *Validation and Verification CARBON GANADOS AND FORESTRY*

- *Validation and Verification Pedeguita Jiguamiandó REDD+*

- *Verification El Viento Forestry Project*

- *Verification Carbon La Argentina*

- *Validation and Verification CARBON OXYGEN FOR ALL*

- *Validation and Verification (SOUTH POLE) - MUSKITIA*

- *Verification Caracolí Reforestation Carbon Credits Project*

- *Verification CASANARE FORESTRY PROJECT*

- *Validation and Verification CARBON REFOSINÚ*

- *Verification Vichada Forestry Project*

- *Verification FORESTRY PROJECT CO2CERO RUBBER PL UNO*

- *Verification Greenhouse Gas (GHG) Offset Program – Reforestadora Cacerí S.A*

- *Validation and Verification RANCHO VICTORIA FOREST CARBON PROJECT, PUERTO LOPEZ, META*

- *Validation and Verification Project REDD+ PAZcífico Sur*

- *Verification Carbon Reforestadora El Guasimo*

- *Verification Soil recovery with the use of forestry incentives in central and eastern Colombia FINAGRO*

- *Verification Forestry of La Orinoquía*

- *Validation and Verification Project REDD+ Zona Isana y Surubí*

- *Verification Green Carbon II*

- *Verification CAQUETA FOREST PROJECT REBORN*

- *Validation and Verification ORINOQUIA ASOCIATIVO*

- *Validation and Verification REDD+ Ecosystem Infrastructures for Farmers in Antioquia, Colombia*

- *Validation and Verification DABUCURY REDD+*

- *Verification Carbon Lost Straw*

- *Verification La Puya and San Lorenzo Project*

- *Validation and Verification Orinoquia Ecological Corridors Forestry Project*

- *Verification PROGRAMMATIC ASSOCIATIVE ANDEAN ZONE AND ATLANTIC COAST - FCG*

- *Verification CARBON MULTIANTIOQUIA*

- *Verification CARIBBEAN CO2CERO FORESTRY PROJECT*

- *Validation and Verification REDD+ PROJECT of the indigenous peoples of Vaupés YUTUCU and others*

- *Verification SKCARBON*

- *Verification CARBON GRESCO2*

- *Verification Sustainable Management of Forests Applied to the Santa Ana Farm, Vereda El Popal, Municipality of Sonsón under the BancO2 scheme*

- *Validation and Verification PROJECT REDD+ EMBERÁ WOUNAAN*

- *Verification Cipreses de Colombia S.A. Emissions Offset Program*

- *Verification CARBON CAS*

- *Validation and Verification GUAINIA REDD + PROJECT*

- *Verification CARBON AGROFORESTRY BUSINESS*

- *Verification CARBON IG FARMS*

- *Verification CARBON BAGATELA*

- *Validation and Verification ORINOCO REDD + PROJECT*

- *Validation and Verification UNU-MAI REDD+ Conservation Project*

- *Verification Caracolí Reforestation Carbon Credits Project*

- *Validation and Verification ARR SLB Paraná*

- *Validation and Verification NatureRe Grouped Project*

- *Validation and Verification Carbon Project: Abejorral Sunshade*

- *Validation Aquidaban River Forest (FRA)*

- *Verification Grateful Planet with the Indigenous Reservation Bajo Río Guainía and Río Negro I*

- *Verification Grateful Planet with the Indigenous Reservation Bajo Río Guainía and Río Negro Il*

- *Verification Mavalle Forestry Project in Natural Rubber Plantations*

- *Validation and Verification Rancho Victoria Carbon Project*

- *Validation and Verification FORESTRY PROJECT CO2CERO CASANARE*

- *Validation and Verification REDD++ Manglares del Bajo Baudó*

- *Validation and Verification Project REDD+ JIGRANTU*

- *Validation and Verification FOREST PROJECT FOR CARBON MITIGATION UMBRELLA COFFEE ZONE FCG*

- *Verification PEDEGUITA JIGUAMIANDO REDD*

- *Validation and Verification project REDD+ Project Pacha Prometida*

- *Validation and Verification Project The Jaguar Amazon REDD+ Project*

- *Validation and Verification project FORESTRY CONSULTING GROUP PROJECT (HASS CARBON)*

- *Validation Project RESTORED PRODUCTIVE LANDSCAPES IN THE MAGDALENA RIVER MIDDLE BASIN IN COLOMBIA*

- *Validation and Verification NatureRe Grouped Project*

- *Verification PROJECT ALEXANDRIA HYDROELECTRIC PLANT*

- *Validation PROJECT 2 CIPRESES DE COLOMBIA*

- *Verification of the project SUSTAINABLE MANAGEMENT OF FORESTS APPLIED IN EASTERN ANTIOQUIA UNDER THE BANCO2 scheme*

- *Validation and Verification REDD++ PROJECT PANI BIOTRADE S.A.S*

- *Validation and Verification project ASSOCIATIVE PROGRAMMATIC PROJECT ANDEAN ZONE AND ATLANTIC COAST – FCG*

- *Validation and Verification Refosinu Carbon Project*

- *Verification COCOMAN REDD+ BORDER*

- *Verification SUSTAINABLE FOREST MANAGEMENT APPLIED IN EASTERN ANTIOQUIA UNDER THE BANCO2 SCHEME*

- *Validation and Verification of NatureRe Grouped Project*

- *Validation Carbon Cores*

- *Validation and Verification Project GEI SEIKOPAI REDD*

- *Validation and Verification Project REDD+ Project Pacha Prometida*

- *Validation and Verification The Jaguar Amazon REDD+ Project*

- *Validation PROJECT 2 CYPRESSES OF COLOMBIA*

- *Validation and Verification PROGRAMMATIC ASSOCIATIVE PROJECT ANDEAN ZONE AND ATLANTIC COAST – FCG*

- *Validation and Verification CASANARE CO2CERO FORESTRY PROJECT*

- *Validation and Verification Co2cero Refocosta La Gloria Forestry Project*

- *Validation and Verification PROYECTO FORESTRY CONSULTING GROUP (CARBONO HASS)*

- *Validation Bajo Cauca Umbrella Project and Costa Norte FCG – CO2CERO*

- *Validation and Verification REDD++ PANI BIOTRADE S.A.S*

- *Validation RESTORED PRODUCTIVE LANDSCAPES IN THE MAGDALENA RIVER MIDDLE BASIN IN COLOMBIA*

- *Validation and Verification Shade Coffee & Cacao Reforestation Project - VCS*

- *Verification Tahuamanu Amazon REDD Project Maderacre*

- *Verification TANGARA REDD +*

- *Validation and Verification REDD+ Biodiversa Foundation Project in the Middle Magdalena Lowlands*

- *Verification PROGRAMMATIC ASSOCIATIVE FORESTRY PROJECT ANDEAN ZONE AND ATLANTIC COAST - FCG*

BioCarbon Standard

CAMILO CARVAJAL GUERRA
ENVIRONMENTAL ENGINEER
Environmental Law Specialist
E-mail ccarvajal@gmail.com

PROFESSIONAL PROFILE

More than 20 years of experience working in different sectors of the public and private industry that demand interpersonal, technical and commercial skills. Committed to generate value in the three dimensions (environmental, social and economic) of sustainability focused on customers through innovative, practical and real solutions.

Became a sustainability expert through the experience obtained from the evaluation of the sustainability practices in more than 50 companies nationwide and recognized as an expert in the preparation of sustainability reports on GRI methodology in all its versions, materiality analysis and relationship mechanisms to talk with stakeholders.

ACADEMIC BACKGROUND
- *Environmental Law Specialist, Universidad de Medellín, Colombia*
- *Environmental Engineer, Universidad de Medellín, Colombia*

COMPLEMENTARY TRAINING
- *Risk management system for money laundering and terrorist financing, Universidad de Cataluña, España*
- *Certified Compliance Officer, Universidad de Cataluña, España*
- *Lead Auditor NTC Peace Culture*
- *Lead Auditor of Quality Management Systems ISO 9001: 2015 IRCA Reference AO17601*
- *Lead Auditor EFR 1000 – 1 Ed. 4 (Voluntary certification in conciliation)*
- *CSR ISO 26000:2010*
- *Expert Strategic Management Diploma – Universidad Manuela Beltrán, Colombia*

PROFESSIONAL EXPERIENCE (Last 10 years related)

INSTITUTO COLOMBIANO DE NORMAS TÉCNICAS – ICONTEC
Technical Leader for Validation and Verification
2022 -Present

INSTITUTO COLOMBIANO DE NORMAS TÉCNICAS – ICONTEC
Lead Auditor for Validation and Verification
2014 – 2022
CCC CONSULTING
Environmental project resident

2014

BIOLOGÍSTICA S.A.S.
Environmental Engineer – Technical and commercial
2013 – 2014

COMPAÑÍA NACIONAL DE CHOCOLATES
Environmental management chief
2012 – 2013

METRO DE MEDELLÍN LTDA.
Environmental EHS Coordinator (Indisa S.A., HMV Ingenieros e Integral S.A.)
2008 – 2012

MARTHA IVON CORREDOR RODRIGUEZ

ENVIRONMENTAL AND SANITARY ENGINEER
Marketing Management Specialist
E-mail mcorredor@icontec.org

PROFESSIONAL PROFILE
Specialist in Marketing Management with extensive experience in environmental-business consulting, focusing on social and productive environmental management projects. Provides advice on creating collaborative spaces involving public and private sectors to strengthen sustainable, competitive industries. Coordinates planning, licensing, and permitting processes, especially in the energy and mining sectors. Leads interdisciplinary teams for environmental management and sustainable development.

ACADEMIC BACKGROUND
- *Environmental and Sanitary Engineer, Universidad de La Salle, Bogotá, Colombia*
- *Marketing management Specialist, Escuela de Administración de Negocios – EAN, Bogotá, Colombia*

COMPLEMENTARY TRAINING

- *Latin American Meeting of Social Entrepreneurs. Fundación Claritas*
- *Diploma in Consultants In Corporate Social Responsibility – CSR, IBD BANK*
- *Seminar on Coaching Fundamentals with NLP Tools, CESA- INCOLDA*
- *Internal Auditor Sa 8000 - SGS Colombia 2009*
- *Diploma in Consultants in Corporate Social Responsibility, Cámara de Comercio de Bogotá*
- *Course Technologies Associated with Cleaner Production Processes, Program Phase Iii - Cleaner Production Consortium*
- *Course Good Manufacturing Practices an Integral Strategy, Program Phase Iii - Cleaner Production Consortium.*
- *Founding Partner and President, Foundation for the Promotion of research, education, technology and social, environmental and productive development FUNTESA*

PROFESSIONAL EXPERIENCE (Last 10 years related)
INSTITUTO COLOMBIANO DE NORMAS TÉCNICAS – ICONTEC
Validation and Verification Manager
2020 – Present

FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS - FAO
Coordinator / component in Implementation of Technical Assistance and Agricultural

Extension of Comprehensive Rural Development Projects - PIDAR
2019 – 2020

INSTITUTO PARA LA ECONOMÍA SOCIAL – ALCALDÍA DE BOGOTÁ
Advisor in Environmental Management of the Sub directorate of Design and Strategic Analysis
2018 – 2019

DEPARTAMENTO NACIONAL DE PLANEACIÓN - DNP
Technical advisor to the Coordination Group of the General System of Royalties of the Subdirectorate Territorial and Public Investment FCTI
2017 – 2018

MINISTERIO DE MINAS Y ENERGÍA
Consultant – Advisor National Administrative Center
2014 – 2016

GRUPO EKKO CONSTRUCTORES
E Advisor for environmental matters - HSEQ Head
2013 - 2015