

## VERIFICATION STATEMENT



Document developed by AENOR CONFÍA S.A.U.

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<b>Name of the project</b>	Proyecto Carbono Forestal Vichada Alianza Fiduciaria S.A.
<b>Client</b>	Alianza Fiduciaria SA - Fideicomiso
<b>Verification entity</b>	AENOR CONFÍA S.A.U.
<b>Contact details</b>	<u>Jefe Ud. Cambio Climático AENOR:</u> Jose Luis Fuentes <a href="mailto:jfuentes@aeor.com">jfuentes@aeor.com</a>
<b>Developed by</b>	Lead Audit: Claudia Polindara
<b>Monitoring period for GHG emission reductions</b>	01-01-2018 to 31-12-2047
<b>GHG reductions reported during the monitoring period</b>	01-01-2018 to 31-12-2019
<b>Expedition date</b>	21-03-2024

The objective of the verification audit of Proyecto Carbono Forestal Vichada Alianza Fiduciaria S.A. was to determine:

- those activities, methods and procedures, including monitoring procedures, that have been implemented in accordance with the PD; and
- that the greenhouse gas (GHG) reported emission reductions and removals for the monitoring period are materially accurate.

The scope of the verification audit of Proyecto Carbono Forestal Vichada Alianza Fiduciaria S.A. was:

- GHG emission reductions and/or removals verification, the implementation of the activities and their reported impact for the monitoring period between 01-01-2018 and 31-12-2019 against referential names and the PD.

In particular, the criteria of the following documents were used to evaluate this project:

- Methodological Document. AFOLU Sector. Bcr0001 Quantification of GHG Emission Reductions. GHG Removal Activities. Version 3.1.
- BCR Standard from differentiated responsibility to common responsibility. Version 3.2. September 23, 2023.
- Validation and Verification Manual Greenhouse Gas Projects. V2.3. January 2024.

- Permanence and Risk Management. BCR Tool. V1.0. March 7, 2023.
- Objectives of the SDG Tool v1.0. July 2023.

In addition, the following documents were used as a reference during the audit process.

- Good practice guide for land use, land use change and forestry. IPCC, 2003
- Good Practice Guidance for Land Use, Land Use Change and Forestry. IPCC, 2006
- AFOLU non-permanence risk tool. V.04
- Estimation of NON-CO2 GHG emissions resulting from burning of biomass attributable to an A/R CDM project activity.
- ISO 14064:2019
  - Part 2: Specification with guidance, at project level for the quantification, monitoring and reporting of emission reductions or enhancements in greenhouse gas removals.
  - Part 3: Specification with guidance for the verification and validation of greenhouse gas declarations (2019)
- ISO 14065:2013 (EN) Greenhouse gases - Requirements for bodies performing validation and verification of greenhouse gases, for use in accreditation or other forms of recognition.

The audit was performed to provide an assurance level in accordance with the criteria defined within the scope.

The nature and range of the verification activities have been designed to provide a high, but not absolute assurance level on the data and information supporting this statement, which are historical by their nature.

The assurance level employed in the audit was 95%.

AENOR considers that the project manager carries out the monitoring and reporting of its GHG mitigation actions in accordance with the principles of the MRV System and the accounting rules established in the regulation: BCR Standard from differentiated responsibility to common responsibility. Version 3.2. September 23, 2023, and that the results of the quantification of emission reductions are verifiable within the framework of the ISO 14064-3:2019 Standard.

AENOR can issue a positive verification opinion for verified GHG emission reductions of 30,654 tCO<sub>2</sub> for the monitoring period (01-01-2018 to 31-12-2019).

AENOR has verified with an assurance level of 95% that these reductions have been achieved.

Therefore, AENOR can certify tradable offsets equivalent to 24,523 tCO<sub>2</sub>e for the monitoring period and a stock of non-tradable offsets of 6,131 tCO<sub>2</sub>e corresponding to the monitoring period.

The verification process is conducted under the accreditation of ANAB (ANSI National Accreditation Board).



**Carried out by: Claudia Polindara**  
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**Approved by: Jose Luis Fuentes**  
**Head of climate change unit**