VERIFICATION REPORT

El Tigre REDD+ Project

BCR-CO-259-14-002

Conformity Assessment Body | versa

VERIFICATION REPORT PROJECT ID	
Project Title	*El Tigre REDD+*
Project ID	*BCR-CO-259-14-002*
Project holder	*CARBO Sostenible y Terra Commodities*
Project Type/Project activity	*AFOLU (Agriculture, Forestry, and Other Land Use)*
Grouped project	*Not Grouped project*
Version number and date of the Project Document to which this report applies	*2.2* *07/03/2024*
Applied methodology	*Methodological Document AFOLU Sector / BCR0002 Quantification of GHG Emission Reductions REDD+ Projects, Version 3.2 / September 23, 2022*
Project location	*Country: Colombia* *Department: Meta* *Municipality: Puerto Gaitán*
Project starting date	*30/06/2018*
Quantification period of GHG emissions reductions/removals	*30/06/2018 to 29/06/2048*
Monitoring period	*01/01/2021 to 30/06/2023*

Total amount of GHG emission reductions/removals	*Total amount of GHG emissions reductions/removals: (2021-2023): 362,185 tCO2e* *Annual mean of GHG emissions reductions/removals: 120,728 tCO2e*
Contribution to Sustainable Development Goals	*SDG 1, SDG 2, SDG 4, SDG 15*
Special category, related to co-benefits	*The project does not apply to special category*
Document date	*2.2* *07/03/2024*
Work carried out by	*Lead Auditor: Fabián Andrés Patiño Oviedo.* *Technical Reviewer: Lucas Rivera*
Approved by	CAMILO ANDRES MONTAÑA SALAMANCA Firmado digitalmente por CAMILO ANDRES MONTAÑA SALAMANCA Fecha: 2024.05.27 10:46:06 -05'00' *Camilo Andrés Montaña Salamanca*

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1 Executive summary

The El Tigre Indigenous Reserve's REDD+ Project, aimed at the Sikuani community, focuses on sustainable development and forest preservation, improves territorial governance, promotes sustainable activities compatible with nature for food security and surplus generation, and supports biodiversity monitoring and protection. It is an initiative within the AFOLU sector and is part of the REDD+ mechanism (Reducing Emissions from Deforestation and Forest Degradation, plus conservation, sustainable forest management and forest carbon enhancement). The project aims to address deforestation and forest degradation while promoting the conservation and sustainable management of the forests and ecosystems present in the area.

The project proponent provided sufficient evidence to establish that the start date of its activities corresponds to June 30, 2018. The crediting period is 30 years (from June 30, 2018 to June 29, 2048). The audit team confirms that the ex-ante analysis of the project's GHG reductions was conducted accurately, transparently and conservatively, estimating a total of 362,185 tCO2e in the verification period from January 1, 2021 to June 30, 2023. The assessment took into account the 14,132 hectares of the project in the Municipality of Puerto Gaitán, Meta, Colombia.

In this context, the audit conducted by the VERSA team for the verification of the REDD+ Project had as its main objective to assess whether the project activities have a significant effect on greenhouse gas (GHG) emissions reduction, associated with the loss of natural ecosystems. The audit also aimed to assess whether these activities promote sustainable development and ensure compliance with the criteria defined for the project according to applicable legal regulations, the methodologies used for calculating emission reductions and the effectiveness of the methods defined by the project proponent to ensure compliance with the principles governing the audit process.

2 Objective, scope and verification criteria

The REDD+ El Tigre project verification was carried out by VERSA's audit team, and was accomplished in the first instance with the evaluation of documented project information from 01/01/2021 to 30/06/2023, as well as information related to the PDD, previous audits, procedures and criteria of Biocarbon Registry's GHG program, and the legal standards applicable to it. Secondly, a field visit was carried out, taking into account a risk analysis, the sampling plan and the respective audit plan; finally, a process of drafting and resolution of findings was carried out, which took into account three rounds.

In particular, the objectives of the audit process were:

- *Conduct an independent audit process in order to give an opinion regarding the activities, methods, procedures performed by the REDD+ El Tigre Project for the monitoring period from 01/01/2021 to 06/30/2023.*

- *Determine compliance with applicable principles and criteria associated with the BCR, V 3.2 standard, such as additionality corroboration, eligibility, error assessment and accuracy, among others.*

The project was verified under the BCR standard in its version 3.3.1 of March 2024, in addition to the following methodologies and tools:

- *Methodological Document for the AFOLU Sector / BCR0002 Quantification of GHG Emission Reductions from REDD+ Projects. Version 3.2, September 23, 2023.*
- *Benchmark and additionality tool, version 1.2 of September 27, 2023.*
- *Tool for demonstrating compliance with REDD+ safeguards Version 1.1, dated January 26, 2023.*
- *No net harm Environmental and social safeguards (NNH) Version 1.0 of March 7, 2023.*
- *Tool for determining contributions to meet the Sustainable Development Goals (SDGs) Version 2.0, dated March 1, 2022.*
- *Avoid Double Accounting (ADC) tool, version 1.0, dated March 9, 2023.*
- *Monitoring, Reporting and Verification (MRV) Tool Version 1.0 of February 13, 2023.*
- *Permanence and Risk Management Tool Version 1.0 dated March 7, 2023.*
- *The project document was developed using the GHG project template version 2.2 dated March 7, 2024.*

3 Verification planning

The REDD+ EL Tigre Project is located in the indigenous reservation of El Tigre, is a greenhouse gas mitigation initiative which corresponds to the AFOLU sector and is part of the REDD+ mechanism. This reservation is inhabited mainly by the Sikuani people, who have established strategies to avoid deforestation and forest degradation while generating co-benefits for its participants and contributing to sustainable development. The project directly seeks to strengthen community governance, the establishment of economic activities compatible with the traditions and customs of the Sikuani people, while being sustainable and contributing to food security, and finally, monitoring and biodiversity protection activities are established.

In order to provide an objective and independent opinion, the audit conducted by the VERSA team, whose purpose was the REDD+ El Tigre Project verification, evaluated the compliance of the activities associated with the reduction of greenhouse gas (GHG) emissions related with forest degradation and deforestation. This was done taking into account the criteria defined for the project, the applicable legal norms, the methodologies used for calculating emissions reductions, the tools and the effectiveness of the methods defined by the project proponent.

Additionally, it evaluated the project's co-benefits and its contribution to the achievement of the Sustainable Development Goals (SDGs). The level of assurance agreed with the client to

identify possible errors, omissions, underestimates or overestimates in the verification process was 95%. Consequently, several stages were carried out during the audit, including strategic analysis, risk assessment and evidence gathering design, as detailed in Chapter 3.1.

An exhaustive documentary review of 100% of the documented information submitted by the project proponent (CARBO Sostenible and Terra Commodities) was carried out, followed by a risk analysis of the project, activities were established to mitigate the identified risks, an audit plan was developed and a field visit was conducted. The consistency of the REDD+ Project's emissions reduction inventory with the national regulations in force and/or the methodology applied was also reviewed, confirming that the values assessed for the Reduction Activity are in line with those of the NREF.

After evaluating the project information, contrasting it with information collected at the project implementation site, three rounds of findings resolution and a process of independent technical review, it was possible to identify a level of assurance of validation and verification of the REDD+ project above 95% and a material discrepancy of up to ± 5%. Therefore, it can be stated that, after performing the verification activities, the VERSA audit team found that the expected GHG reductions comply with the legal criteria and the BCR standard.

3.1 Verification plan

The following is the step-by-step process of validation and verification of the REDD+ El Tigre Project carried out by VERSA's audit team:

Pre-agreement and economic agreement between VERSA and CARBO Sostenible and Terra Commodities: At this stage the two companies defined the type of commitment for the development of the validation and verification process of the project. The contract defined the level of assurance, objectives, criteria, scope and materiality threshold according to the needs of the intended user. This process took place on October 13, 2023.

Validation and verification planning: This included strategic analysis, risk assessment and audit plan design. This process was carried out from November 14, 2013 to November 1 16, 2023.

Validation and verification activities execution: Due to the complexity of the project identified during the strategic analysis and risk assessment activities, an on-site visit was conducted in accordance with the FOR 109 Audit Plan for Validation and Verification of VERSA version 4.0, which includes the sampling plan. This process was carried out from November 20, 2023 to November 24, 2023.

Verification activities completion: The sufficiency and adequacy of the evidence was assessed against the previously established validation and verification criteria. The evidence provided by the Project Proponent was carefully reviewed to establish compliance and monitoring (as appropriate) of the following: establishment and analysis of barriers, identification and

mitigation of risks, materiality threshold, delimitation of the project area, ownership and carbon rights, permanence, monitoring of GHG emissions and/or removals of the project; establishment of actions to comply with REDD+ activities related to the monitoring of the SDGs, the agreements signed by Colombia before the United Nations Framework Convention on Climate Change (UNFCCC) and applicable national legislation. This process was carried out from November 24, 2023 to May 5, 2024.

Technical review: This process was performed by a competent professional independent of the audit team responsible for the audit activities, appointed by VERSA and approved by the client, following the guidelines of ISO IEC 17029:2019 No: 7 and 9.6, ISO 14065:2020 No: 7 and 9.6, ISO 14066:2014 No: 3.1 and 7, and ISO 14064-3:2019 No: 8. This process was carried out from May 15 to 16, 2024

Issuance of the final verification report, drafting of the validation and verification opinion in accordance with the requirements of section 5.3.7 of ISO IEC 17029:2019 and submission of the application for registration to the BIOCARBON REGISTRATION standard.

3.2 Verification team

Table 1 below presents VERSA's audit team for the audit process of the REDD+ El Tigre Project.:

Table 1 VERSA's audit team

Role/Qualification	*Name*	*Type of involvement*		
		Desk review	*Site visit/Interviews*	*Reporting*
Lead Auditor/ Sectoral Expert	*Fabián Patiño*	*x*	*x*	*x*
Technical reviewer	*Lucas Rivera*	*x*		*x*
Approver	*Camilo Montaña*	*x*		*x*

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

3.3 Level of assurance and materiality

VERSA team performed an independent and thoroughly documented verification, following the criteria and objectives established by the audit team. Risks were assessed according to ISO 14064-3-2019 guidelines, with a 95% confidence level agreed with the project proponent. In addition, the materiality of the project was determined to be below 5%. In relation to this, the mitigation actions proposed by the project were evaluated, confirming their authenticity, effectiveness, quantification, verifiability, transparency and their sustained impact over time, aligning with the criteria established in the document. Therefore, VERSA's audit team confirmed that the project has consistent and transparent procedures to address omissions and/or errors in the declaration of greenhouse gases, considering a materiality threshold of less than 5%.

The verification process performed by the VERSA team was carried out independently and thoroughly documented, adhering to the criteria and objectives established by the audit team for the Verification process, as described in Section 2, Objectives and Criteria of this document. This analysis was based on risk assessment, following the guidelines specified in Section 5.1.7 Materiality Thresholds of ISO 14064-3-2019. This assessment is aligned with the criteria described in sections 2 and 3.4 of this document.

3.4 Sampling plan

In order to fully understand the activities and processes described in the Reporting, Monitoring and Verification Document (RMV) of the El Tigre REDD+ Project in terms of Greenhouse Gas Emissions (GHG), the assessment of compliance with the Social and Environmental Safeguards and the Colombian legal context, the audit team appointed by VERSA focused on verification activities during the strategic planning phase. This assessment was based on the evidence provided by the project owner and proponent.

During this process, potential material errors related to how the project addresses genuine, effective, measurable, verifiable, additional, transparent and sustainable actions over time were examined. The team also assessed the probability of occurrence of these errors in order to establish effective evidence gathering strategy.

100% of the evidence presented by the project manager was reviewed, ensuring its alignment with the criteria defined for the Validation and Verification activities. In addition, the environmental integrity of the proposed measures to mitigate climate change, control deforestation and reduce greenhouse gas emissions from land use changes in the REDD+ El Tigre project area was evaluated.

The audit process to assess the consistency of the actions proposed by the El Tigre REDD+ Project to ensure compliance with environmental integrity is detailed in Figure 1.

Table 2 below provides an explanation of the methods developed for the collection of evidence carried out by the audit team in the verification process of the REDD+ El Tigre Project is

presented. These methods are in line with the standards established by ISO 14064-2:2019, ISO 14065:2013 and IAF MD 6:2014.

Table 2. Evidence Sampling Plan for REDD+ El Tigre.

Parameter or Requirement	*Evidence*	*Sampling Plan*	*Environmental Integrity Compliance*
CARBO Sostenible and Terra Commodities technical team and governance structure of the Resguardo and El Tigre REDD+ Project.	*Review of documented information and confirmation of this information based on interviews*	*The verification included a review of 100% of the documented information provided by the project developer.* *The type of sampling was non-statistical, based on risk, in which information that was not well supported and that had to be reconfirmed with interviews was identified. 100% of the information was reviewed.*	*1. Baseline and inventory:* *A verification of the inventory of GHGs mitigated by the project was carried out, referring to the review of activity data, use of appropriate information sources and methodologies. Findings CL 1, 3 and 4 were related to this aspect.* *It is left as FAR, future action, the need to contrast the information for the period 2023 with that coming from the SMBYC in order to keep consistency in the information regarding what is described by RES 1447 of 2018.* *2. additionality: Field visits and exhaustive documentary review were carried out, in order to demonstrate through interviews*
Verification of ex-ante and ex-post calculations of the monitoring period	*Confirmation and recalculation*	*A review was made of the sources, sinks and carbon reservoirs; emission factors, variables used for the calculation of activity data; error; relevant factors associated with the Monitoring, Reporting and Verification system. This was done in order to ensure consistency and a conservative approach in the GHG inventory of the respective monitoring.* *The verification of this information was carried out taking into account the Excel tables submitted by the developer, in which all the mathematical formulas and assumptions used were verified. During the verification, 100% of the documented information*	

		provided by the project developer was reviewed. *Type of sampling, this was a non-statistical, risk-based type, in which information that was poorly supported and had to be reconfirmed with secondary sources such as the NREF was identified.*	*and spatial analysis that REDD+ actions really had a net benefit for the atmosphere.* *-Activities that prevent deforestation and forest degradation were verified.* *-Actions that would not occur if the project did not exist, taking into account economic, traditional and environmental elements.* *-Actions that are not the result of a legal mandate, or that occur due to the systematic violation of current Colombian laws, such as unplanned deforestation in the project area.* *3. Permanence: Cover verification points were established in order to corroborate the existence and integrity of the carbon pools.* *This was contrasted with the geographic information submitted by the developer, which is the product of*
Verification of non-permanence and reversion risks	*Confirmation and recalculation*	*The audit team reviewed all documented information (see section 2). Additionally, this risk was verified in the interviews conducted with the project parties, taking into account key elements such as duration time, activities performed, among others.* *During the verification, 100% of the documented information provided by the project developer was reviewed.* *Type of sampling was non-statistical, based on risk, in which information that was not well supported and that had to be reconfirmed with interviews was identified. 100% of the information was reviewed.*	

Verification of activities to reduce deforestation and forest degradation	*Verification of field activities and cross-checking with interviews*	*In the territory, based on the documentary review, visits were made to points where activities were being carried out to contain deforestation and forest degradation.* *Type of sampling: The audit team visited 4 "conucos", 22 people from the project's governance structure and 8 people from the monitoring team and 32 people in charge of sustainable production systems.*	*official sources (SMByC).* *Review of the DDA and activities proposed in the DDA to protect and maintain the integrity of carbon stocks.* *Interviews with which we contrasted information executed by the developer in order to verify the functioning of the project management system.* *5. Social and Environmental Safeguards* *The audit team verified the documented information*
Stakeholder rights	*Verification of field activities and cross-checking with interviews*	*A visit was made to the autonomous corporation that has jurisdiction over the project. Semi-structured interviews were also conducted with different people related to the recognition of social and environmental safeguards and their compliance.* *Sampling type: The audit team requested meetings with project stakeholders.*	

Identification of training and strengthening activities	*Verification of field activities and cross-checking with interviews*	*During the field visit, based on the documentary review, capacity building activities were identified and contrasted with interviews.* *Sampling approach: Interviews were conducted with all the people who are part of the governance structure and people who had participated in these spaces.*	*regarding compliance with the Cancun safeguards and the national interpretation for Colombia as established in the development plan law 2294 of 2023 and the BCR Tool to demonstrate compliance with safeguards.* *In that sense, 100% of the documented information of the project was verified and a contrast was made with the interviews carried out in the field in order to verify compliance with the project.* *6. Leakage avoidance:* *The audit team verified compliance with the BCR standard, in this sense it was evidenced that none of the activities leads, in a direct way, to cause displacement of*
Potential conflicts, overcoming barriers, challenges and benefits reported by the project	*Verification of field activities and cross-checking with interviews*	*Field visits were conducted taking into account the documented information of the project regarding the SDG reporting, and other activities that the team in the territory considered important. In this sense, it was sought that the community in the territory had an understanding of the processes carried out by the developer to overcome barriers and avoid conflicts.* *Sampling type was non-statistical, based on risk, in which information that was not well supported and that had to be reconfirmed with interviews was identified. 100% of the information was reviewed.*	

Project communication, meetings, PQRD system	*Verification of field activities and cross-checking with interviews*	*Interviews were conducted with focal actors and groups of people in order to demonstrate the knowledge of the PQRD system. It was also verified that the information provided by the developer regarding the operation of the PQRD system complied with the requirements.* *It was verified that the information related to the project was transparent, easy to understand and accessible to the community; in this sense, the methods used with an ethnic approach were verified, such as the use of translators and didactic material.* *Type of sampling was non-statistical, based on risk, in which information that was not well supported and that had to be reconfirmed with interviews was identified. 100% of the information was reviewed.*	*local stakeholders on account of project activities. Sustainable activities were also identified that implemented livelihoods related to avoiding such displacement.* *Uncertainty:* *The audit team verified the information submitted by the developer regarding activity data, consistency with the NREF, use of methodologies, assumptions, and identification of sources, sinks, reservoirs and emission factors. In order for these to be consistent, reproducible, comparable, relevant, consistent and coherent.*
BCR program specific tools.	*Review of documented information and confirmation*	*The documented project information was verified in order to identify how the program tools were used.* *Sampling type was non-statistical, based on risk, in which information that was not well supported and that had to be reconfirmed with interviews was identified. 100% of the information was reviewed.*	

According to the information gathered in Table 2, the audit team has developed the audit plan following VERSA's guidelines in the formats: FOR-109 VALIDATION AND VERIFICATION OF GHG AUDIT PLAN Version 06, VALIDATION AND VERIFICATION OF

RISK ASSESSMENT Version, PRO-113 04, and VALIDATION AND VERIFICATION OF GHG PRO-108 Version 12, which are aligned with the criteria defined in the accreditation framework established by the National Accreditation Body of Colombia (ONAC), and the other criteria described in Section 2 of this report.

The verification took into account the following dates:

From November 14, 2013 to November 1, 16, 2023. Validation and verification planning: This included strategic analysis, risk assessment and audit plan design.

From November 20, 2023 to November 24, 2023. Execution of validation and verification activities: Due to the complexity of the project identified during the strategic analysis and risk assessment activities, an on-site visit was carried out in accordance with the FOR 109 Audit Plan for Validation and Verification of VERSA version 4.0, which includes the sampling plan.

From November 24, 2023 to May 05, 2024. Completion of verification activities: The sufficiency and adequacy of the evidence was assessed against the previously established validation and verification criteria. The evidence provided by the Project Proponent was carefully reviewed to establish compliance and monitoring (as applicable) of the following: establishment and analysis of barriers, identification and mitigation of risks, materiality threshold, delimitation of the project area, ownership and carbon rights, permanence, monitoring of GHG emissions and/or removals from the project; establishment of actions to comply with REDD+ activities related to SDG monitoring, agreements signed by Colombia before the United Nations Framework Convention on Climate Change (UNFCCC) and applicable national legislation. A total of three rounds of findings and responses were made.

Regarding the identification of inherent risks, the verification team assessed the susceptibility of individual or aggregated project parameters to potential material misstatement before considering the impact of any internal control activities implemented. For more detailed information on the analysis of the identified risks, including their description, justification for the observation and a ranking of the probability of occurrence of the risk, please refer to Section 5.9, entitled "Risk Management", of this report

Finally, the evaluation took into account the 14,132 hectares of the project in the Municipality of Puerto Gaitan, Meta, Colombia.

4 Verification procedures and means

4.1 Preliminary assessment

The verification planning process included strategic analysis, risk assessment and audit plan design. This process was conducted from November 14 to November 14, 2023. An analysis of the evidence related to the PDD and the MR was performed. During this audit process it was

verified that the information used for the carbon estimates in the baseline described in the PDD and the inventory of GHGs mitigated in the MR was aligned with the principles and practices of the BCR standard and current regulations.

The mitigated GHG inventory reported in the MRV document of the REDD+ initiative complies with the requirements established in: AFOLU Sector Methodological Document / BCR0002 Quantification of Greenhouse Gas Emission Reductions from REDD+ Projects, version 3.2 of September 23, 2023.

4.2 Document review

VERSA's audit team conducted a thorough review of 100% of the evidence provided by the Project Proponent to meet the objectives established for the verification activities. This review was conducted in accordance with the criteria defined for the process, which are detailed in section 2 of the document, including Resolution 1447 of 2018, ISO 14064-3:2019 and the BCR Standard, among others. The evaluation was carried out to determine the degree of compliance with the verification criteria and the objectives established by the user, all duly documented.

The evaluation was carried out considering several characteristics:

- *Itegrity: Verified that the expected content was present in the documentation.*
- *Accuracy: Ensured that the content was supported by reliable sources, such as standards and regulations.*
- *Consistency: Examined the consistency of the document both internally and in relation to other relevant documents.*
- *Up-to-date: Confirmed that the content was up to date and aligned with the latest applicable regulations, including the national interpretation of social and environmental safeguards for REDD+ projects in Colombia, as well as the latest versions of ISO 14064-2:2019 and the BCR Standard documents.*

It is important to note that, during the Strategic Planning activity, the Lead Auditor conducted a documentary review that covered:

- *Review of the Project Document (PdD), review of previous audits, applied methodology, including tools, modules, monitoring plan and applicable quality control and quality assurance procedures.*
- *Review of the Monitoring, Reporting and Verification Report.*
- *Review of data and information submitted to validate completeness.*
- *Evaluation of compliance with the regulatory framework related to carbon management, applicable regulations to validate the regularity of the activity.*
- *Assessment of documents evidencing land tenure and/or carbon rights for the project.*

- *Evaluation of the controls in place to ensure the quality of information and control of project documents.*
- *Other supporting documents (maps, spreadsheets, etc.).*

Based on all the information gathered, we can affirm that the criteria established for this verification are adequate and have been applied consistently throughout the process. Both emissions and removals are significant, and the documentation provided by CARBO Sostenible and Terra Commodities is complete, accurate, consistent and up-to-date, fully supporting the scope of the audit and sufficient to support the reported greenhouse gas reductions and/or removals.

The project demonstrates full traceability of evidence and records, confirming that the Project Proponent has provided 100% of the data used in the calculations to determine the final amount of emission reductions reported. In addition, the raw data originates from reliable sources and is duly included in the Monitoring, Reporting and Verification.

4.3 Interviews

Based on the information provided, the audit plan was drawn up and socialized prior to the field visit. The field phase took place from November 20 to 24, 2023, during which time a total of beneficiaries were visited and interviewed in the indigenous reservation El Tigre (the details of the aspects consulted and the results of the interviews are described in greater depth in section 4.4 On-site visit). These virtual interviews were conducted in accordance with the protocols established by VERSA, as specified in IAF MD4:2018.

Table 3. Interviews Proyecto REDD+ El Tigre.

NAME	ROLE
Fundación Terra Commdoties y Genesis E/S Multiservicios SAS	
Maria Alejandra Parra	*Coordinator*
Enrique Echeverri	*Manager*
Juan Hernández	*Coordinator*
Rodrigo Urana	*Contractor*
Claudia Ávila	*Contractor*
CORMACARENA	
Willindony Rod.	*Technician 2.*
Yeison Esterada	*Technician 1*
OWNERS	
Alvaro Amora	*Guard*
Falther Lara	*Guard*
Wilmer Rodriguez	*Guard*
Gerardo Amoya	*Guard*

Juñian Chipior	*Guard*
Graciliano Cordero	*Guard*
Israel Amaya	*Guard*
Alba león	*Guard*
Efraín Leon	*Substitute*
Oscar Made	*Leader*
Joses ivertro	*Leader*
Marleny	*Commoner*
Marcela Leon	*Commoner*
Berenise	*Commoner*
Gabrielina	*Commoner*
Sandra Leon	*Commoner*
Alvaro Leon	*Commoner*
Alexander Estra	*Commoner*
Reinaldo Leon	*Constable*
Gustavo	*Constable*
Felix Chipraje	*Constable*
Miguel león	*Constable*
Senaida	*Coordinator*
Laura Gaitan	*Leader*
Milder León	*Commoner*
Eiver Leon	*Leader*
Alexander H	*Commoner*
Enoin Rodriguez	*Guard*
Rodrigo Leon	*Commoner*
Iván Escobar	*Coordinator*

Fredy León	*Student*
Blas León	*Guard*
Jose Amaya	*Guard*
Ferney Mendez	*Commoner*
Luis Alberto	*Commoner*
Carlos Alfonso	*Leader*
Alonso Chipigo	*Commoner*
Arturo Leon	*Commoner*
Armando Am	*Commoner*
Pedro Leon	*Commoner*
Moscoj	*Captain*
Carlos Alberto	*Captain*
Sara Lara Amoisa	*Student*
Mario Rueda	*Commoner*
Samuel Leon	*Commoner*
Agustin Mendez	*Commoner*
Edilberto Mendez	*Commoner*
Esnilda Rodriguez	*Commoner*
Helber Leon	*Student*
Eduar Chavez	*Student*
Osvar Cha	*Coordinator*
Luis Miguele	*Student*
José Silvio Leon	*Commoner*
Anadolio Chavez	*Commoner*
Jhon Bolivar	*Captain*
Ricardo Amayo	*Coordinator*

Willinton Lara	*Captain*
Gilberto Leon	*Captain*
Enrique Gaitán	*Captain*
Ismar Dios	*Captain*
Orlando Leon	*Captain*
Albaro Galindo	*Captain*
German	*Captain*
Ernesto Leon	*Captain*
Miguel Amaya	*Captain*
Eliberto Galindo	*Guard*
Davi Leon	*Captain*
Fransisco León	*Captain*
Darwin Gaitan	*Captain*
Hernan Lara	*Captain*
Moises Amaya	*Captain*

4.4 On-site visit

The field visit took place between November 20 and 24 in the Indigenous Reserve El Tigre. The purpose of this visit was to verify the functioning of the implementation of the project, mainly the development of activities and their concordance with the PDD and the project's RM.

- *How has CARBO Sostenible and Terra Commodities responded in terms of communication channels and timely and clear response. Are the agreed deadlines respected?*
- *What is the type of governance system in place and how has it been strengthened based on the support of the project developer in the monitoring period.*
- *Understanding of the activities developed by the project.*
- *Verification of the purchase of equipment and inputs for the development of sustainable activities.*
- *How do these activities help to reduce deforestation and forest degradation?*

- *Have there been any conflicts with third parties or with the developer or implementers, regarding resource management, operability of activities, among others?*
- *Which workshops, what has been their content, does the community feel that capacities have been strengthened.*
- *The use of the mother tongue, how the right to full and effective participation is guaranteed within the community participation spaces.*
- *The PQRD and information channel is clear, what are the response times, at some points have you sent a comment, do you know how to do it.*
- *Verification of deforested areas and forest cover.*

It was evident that the REDD+ El Tigre project manages to maintain coherence with respect to the activities it carries out, taking into account the territorial context of the owner, for the reduction of deforestation and forest degradation. Clear relationships are maintained with regard to the treatment of information, the PQRD system and the general knowledge of the local community in this regard. There is also a governance system that is in a continuous process of strengthening in order to maintain the integrity of the forests.

The project holders found that the activities implemented during the monitored period comply with their uses, traditions and customs. Likewise, the people interviewed recognize the project developer, the benefits derived from the project and the general objective of the activities contemplated by the project.


A


B


D
TCL 30+


C
GPSMAP 64x
267
Nota
N 03°34'10.63"
O 071°42'34.31"
Altura
247
Profundidad
N
0
Mapa
Hecho
GARMIN


E

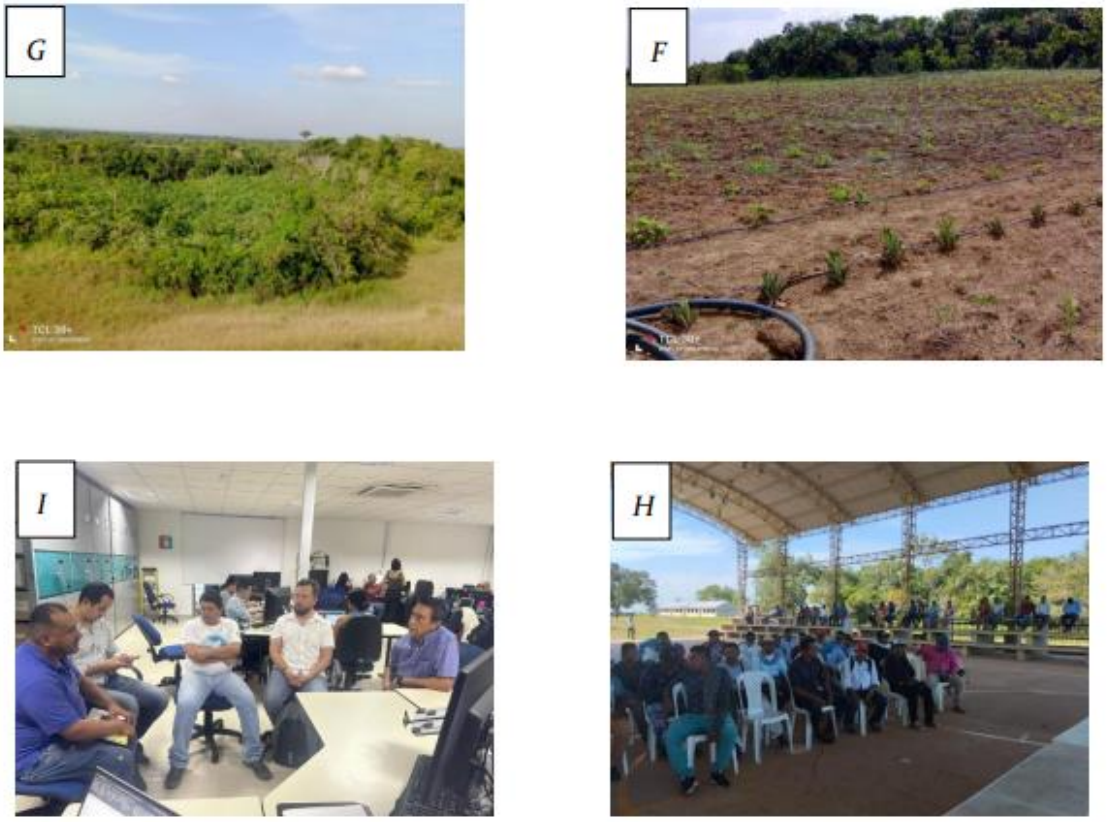


Figure 1. A and F: show a photographic record of the technified conucos with which the community is carrying out sustainable activities; B and G: show information regarding the existence of Riparian forest cover; C: presents an example of GPS point information contrasted with the project's geographic information; D and E: show information on equipment purchased in order to better technify sustainable productive activities; H: shows a field meeting held with the governance structures and the interpreter or translator; I: ,shows the meeting held with CORMACARENA.

4.5 Clarification, corrective and forward actions request

Versa's audit team found a total of 4 findings, which were addressed and remedied by the developer during a three-round process.

4.5.1 Clarification requests (CLs)

After three rounds of findings resolution, 4 clarification actions were identified, which were oriented, above all, to obtain access to GIS information on the project, environmental impacts, activities carried out in the territory and definition of the intended user.

4.5.2 Corrective actions request (CARs)

The versa team drafted four corrective action type findings or CARs, which were related to the following:

- *Lack of clear procedures regarding gap analysis and related activities in order to comply with the latest version of the BCR standard. Documentation that could generate misunderstandings or unclear documentation regarding sources, completeness, among others.*
- *Clear and effective reporting of the SDGs.*
- *Non-compliance with current legal regulations that arise in the project implementation period that must be complied with as is the case of No. 21 of March 4, 1991 Decree 2353 of 2019 numeral 1 of Article 16, referring to the guarantee of the right to prior, free and informed consultation.*
- *Any situation that could be related to improve the process of monitoring, reporting verification of the GHG inventory.*

4.5.3 Forward action request (FARs)

Four FARs were derived concerning:

1. *The strategic evaluation of the new versions and requirements of the BCR standard.*
2. *Compliance with new legal conditions of the project, as well as the right to free, prior and informed consultation.*
3. *Strengthening of the differential approach, clear and complete documentation of project activities, in order to support coherent and complete information reporting.*
4. *The need for consistency with official SMB&C information.*

5 Validation findings

During the development of this verification, the developer reported no methodological deviations.

5.1.1 Methodology deviations

No methodological deviations were reported during the monitored period.

5.1.2 Project document deviations

No deviations in the PDD were reported during the monitored period.

5.1.3 Other GHG program

During the documentary review, it was confirmed that the Project Holder has mechanisms in place to review standards and programs to avoid double counting, following a three-step procedure:

(a) Projects mapping in the national territory registered in standards and programs such as BioCarbon Registry, Cercarbon, ColCX and VERRA,

(b) Once the projects have been identified, the cartographic information is downloaded and stored in vector format in a geodatabase.

(c) Finally, the intersection algorithm of the ArcGIS software is executed, where the vector files representing the REDD+ El Tigre areas are superimposed with the areas of other projects. The analysis of the results is a shapefile that identifies that the project does not overlap with other projects or greenhouse gas (GHG) programs.

(d) The evaluation also considered possible alignments with Law 2 of 1959, the absence of overlaps with protected areas (SINAP), possible overlaps with mining titles and hydrocarbon exploration and exploitation areas. As a result of evaluating all possible overlap scenarios in the project area, the audit team found that there are no compatible or incompatible overlaps with other programs or projects in the project area.

In this regard, it is possible to affirm that the project areas do not present overlaps, and the project complies and is consistent with the criteria established in numeral 1.2 of this document, with the requirements of the BCR Standard, version 3.1 dated July 25, 2018. 2023, the AFOLU Sector Methodology Document / BCR TOOL BCR Avoid Double Counting v 1.0, dated March 9, 2023. The main objective of this procedure is to confirm the absence of overlaps and ensure the absence of double-counting.

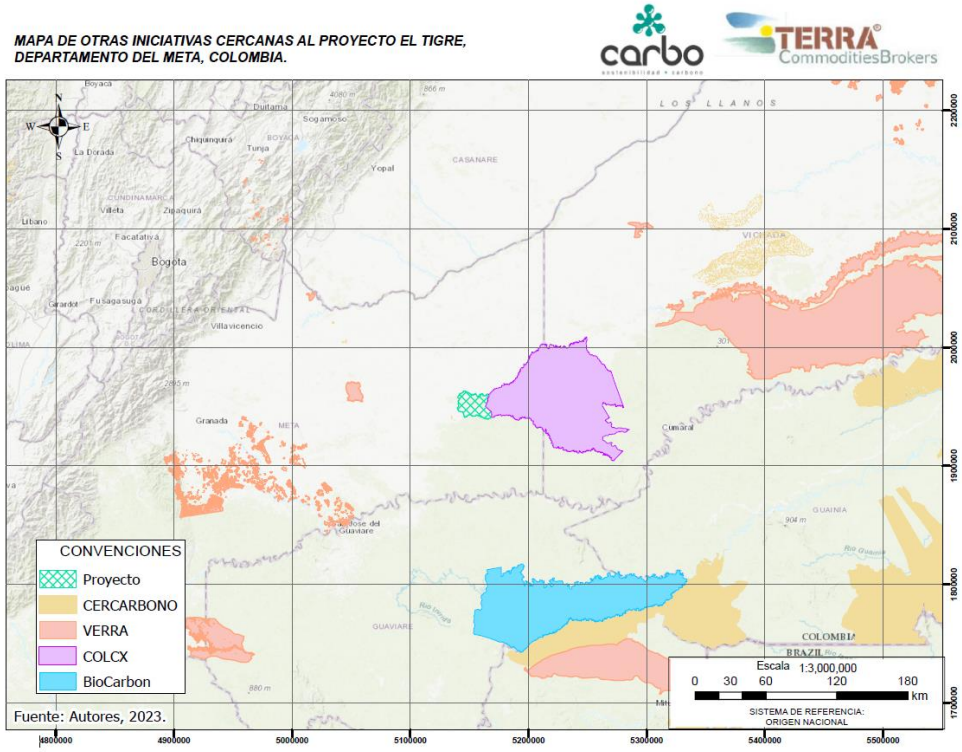


Figure 2. Map of other projects registered by standards.

5.1.4 Grouped projects (if applicable)

This project is not grouped and does not recognize possible areas to be included post verification.

6 Verification findings

In order to be able to report the verification findings, a documentary review of all the project information was carried out, and this was additionally contrasted with field evidence, such as the interviews.

6.1 Project and monitoring plan implementation

6.1.1 Project activities implementation

The following activities involved in the implementation of the project were verified to ensure that they complied with the safeguards and that they were being carried out in the field.

a) The project considered the National Climate Change Policy, under the following strategic lines:

i) Strategy: Territorial Strategies

- *Line of action 1: The project of* Conucos *promoted production systems to improve competitiveness, incomes and food security, especially on vulnerable areas.*
- *Line of action 3: The project of* Conucos *promoted comprehensive actions in the traditional productive systems of communities that help the efficient use of the land, and agricultural technology assistance through workshops decreased vulnerability to climate change.*

ii) Strategy: Management and Conservation of Ecosystems and Their Ecosystem Services for Low-Carbon and Climate Change-Resilient Development

- *Line of action 1: During the monitoring period, the project promoted the conservation of terrestrial ecosystems that provide environmental services that strengthen the adaptation of socio-economic systems to climate change.*

- *Action Line 4: During the monitoring period, the project strengthened the forest governance to prevent deforestation and forest degradation through workshops and surveillance routes.*

b) *The project has improved the conditions for the conservation of biodiversity and its ecosystem services, considering that it has allowed the conservation of natural forest cover and, therefore, of biological corridors in an area of high biodiversity. During monitoring period, a total forest extension of 1,412 ha was preserved within the project area due to the implementation of the project activities.*

c) *In participatory activities such as workshops, the capacities of communities to make decisions that allow them to anticipate the negative effects of climate change were strengthened.*

d) *Through the project of* conucos, *the project implementation contributed to the development of comprehensive actions that promote the efficient use of the land through the conservation of existing natural covers and the strengthening of family production systems.*

6.1.2 Monitoring plan implementation and monitoring report

The implementation status presented below corresponds to the period from the project start date, until the end of this monitoring period. It is important to highlight that, in accordance with the BCR MRV Tool, Version 1.0 (12/02/2023), the quantification period of the project is 30 years and that monitoring, measuring and reporting or the project activities and emissions reduction has been conducted during the project quantification period and verifications have been carried out with a 2.5-year-period of difference (the first verification stated in 04/06/2021, while the second verification started in 11/2023).

Table 4. Key development and implementation milestones and dates

Date	*Milestone(s) in the project's development and implementation*
30/07/2018	*Start date*
30/07/2018 – 31/12/2020	*Beginning of activities implementation* *First monitoring period*
2021 – 2022	*Validation and verification*
05/05/2022	*Validation and verification approval* *Project registry under certification program*
31/12/2020 – 30/06/2023	*Investment for the development of REDD+ activities* *Activities implementation*

Date	Milestone(s) in the project's development and implementation
	Second monitoring period
2023	Verification

Within the REDD+ activities, the monitoring of forest cover is one of the main performance indicators of the project. During the monitoring period, changes in forest cover were verified, as well as the implementation of REDD+ activities that were defined to comprehensively address the problem of deforestation and strengthen the community initiative to protect their territory.

6.1.2.1 Data and parameters

A review was made of the project's documented information on monitoring activities, which can be found in the following tables. In addition, it was verified that the requirements of the Monitoring, Reporting and Verification (MRV) tool were met.

The project mentions the following activities in the PDD, and the report of these activities translated into indicators are presented below:

Activity ID	*A-2*
Indicator ID	*A-2.1*
Indicator Name	*People who participate in meetings, surveys or workshops on production systems*
Type	*Result*
Goal	*All the people involved in the development of production systems participate in training or training sessions.*
SDGs to be met	*SDG1 (productive projects), SDG2 (productive projects), SDG8 (productive projects), SDG13 (emission reduction), SDG15 (forest habitat protection)*
Unit of Measurement	*# of people*
Monitoring Methodology	*For the measurement and reporting of this indicator, the number of participants in the meetings, workshops or surveys carried out for the identification and prioritization of the production systems to be implemented or improved with the project is taken into account.*
Monitoring Frequency	*Annually*
Responsible for measurement	*Carbo-Terra*
Indicator Result in the reporting period	*Workshop (09/07/2022): 39 people* *Assembly (09/07/2022): 20 people* *Assembly (20/09/2022): 20 people*
Documents to support the information	• *Photographic record and/or videos:* *Folder* 6. Actividades, *subfolder* Talleres y asamblea, *subfolder* Taller Implementación_09,10,11-jul-2022, *subfolder* Registro fotográfico • *Attendance lists for workshops and meetings convened:*

	Folder 6. Actividades, *subfolder* Talleres y asamblea, *subfolder* Taller Implementación_09,10,11-jul-2022, *file* Asistencia_Taller 2 Implementacion_09,10,11-jul-2023.pdf • *Minutes of meetings and workshops convened:* *Folder* 6. Actividades, *subfolder* Talleres y asamblea, *subfolder* Taller Implementación_09,10,11-jul-2022, *file* Acta_Taller 2 Implementacion_09,10,11-jul-2023.pdf *Folder* 6. Actividades, *subfolder* Talleres y asamblea, *subfolder* Asamblea_20,21,22-sep-2022, *file* Acta Asamblea_20,21,22-sep-2022.pdf *Folder* 6. Actividades, *subfolder* Talleres y asamblea, *subfolder* Asamblea_09 a 11-jul-2022, *file* Acta Asamblea_09 a 11-jul-2022.pdf
Remarks	
Source of Funding	*VCU sales*
Contribution to REDD+ objectives	*Identification of priority productive activities that contribute to minimizing incentives for deforestation activities*

Activity ID	*A-2*
Indicator ID	*A-2.2*
Indicator Name	*Number of women participating in meetings, surveys or workshops on production systems*
Type	*Result*
Goal	*All women involved in the development of production systems participate in training or training sessions.*
SDGs to be met	*SDG1 (productive projects), SDG2 (productive projects), SDG5 (women's participation), SDG8 (productive projects), SDG13 (emission reduction), SDG15 (forest habitat protection)*
Unit of Measurement	*# of women*
Monitoring Methodology	*For the measurement and reporting of this indicator, the number of participants in the meetings, workshops or surveys carried out for the identification and prioritization of the promising production systems to be implemented with the project is taken into account.*
Monitoring Frequency	*Annually*
Responsible for measurement	*Carbo-Terra*
Indicator Result in the reporting period	*Workshop (09/07/2022): 4 women* *Assembly (09/07/2022): 2 women* *Assembly (20/09/2022): 2 women*
Documents to support the information	• *Photographic record and/or videos:* *Folder* 6. Actividades, *subfolder* Talleres y asamblea, *subfolder* Taller Implementación_09,10,11-jul-2022, *subfolder* Registro fotográfico • *Attendance lists for workshops and meetings convened:* *Folder* 6. Actividades, *subfolder* Talleres y asamblea, *subfolder* Taller Implementación_09,10,11-jul-2022, *file* Asistencia_Taller 2 Implementacion_09,10,11-jul-2023.pdf • *Minutes of meetings and workshops convened:*

	Folder 6. Actividades, *subfolder* Talleres y asamblea, *subfolder* Taller Implementación_09,10,11-jul-2022, *file* Acta_Taller 2 Implementacion_09,10,11-jul-2023.pdf *Folder* 6. Actividades, *subfolder* Talleres y asamblea, *subfolder* Asamblea_20,21,22-sep-2022, *file* Acta Asamblea_20,21,22-sep-2022.pdf
Remarks	
Source of Funding	*VCU sales*
Contribution to REDD+ objectives	*Identification of priority productive activities that contribute to minimizing incentives for deforestation activities by linking women in chagras systems*

Activity ID	*A-2*
Indicator ID	*A-2.3*
Indicator Name	*Productive activities identified*
Type	*Product*
Goal	*Productive activities are identified*
SDGs to be met	*SDG1 (productive projects), SDG2 (productive projects), SDG8 (productive projects), SDG13 (emission reduction), SDG15 (forest habitat protection)*
Unit of Measurement	*Is it fulfilled or not*
Monitoring Methodology	*For the measurement and reporting of this indicator, compliance or non-compliance with the identification of priority productive activities is considered*
Monitoring Frequency	*Annually*
Responsible for measurement	*Carbo-Terra*
Indicator Result in the reporting period	*Complied*
Documents to support the information	• *Minutes of meetings and workshops convened:* *Folder* 6. Actividades, *subfolder* Talleres y asamblea, *subfolder* Taller Implementación_09,10,11-jul-2022, *file* Acta_Taller 2 Implementacion_09,10,11-jul-2023.pdf *Folder* 6. Actividades, *subfolder* Talleres y asamblea, *subfolder* Asamblea_20,21,22-sep-2022, *file* Acta Asamblea_20,21,22-sep-2022.pdf *Folder* 6. Actividades, *subfolder* Talleres y asamblea, *subfolder* Asamblea_09 a 11-jul-2022, *file* Acta Asamblea_09 a 11-jul-2022.pdf
Remarks	*During the monitoring period the following productive activities were identified:* • *Cacao* • *Silvopastoral systems* • *Traditional productive systems* • *Cassava*
Source of Funding	*CVU sales*
Contribution to REDD+ objectives	*Identification of productive activities to prioritize to achieve conservation objectives*

Activity ID	*A-2*
Indicator ID	*A-2.4*
Indicator Name	*# Elaborate business plans*
Type	*Product*
Goal	*At least one business plan is defined to be implemented*
SDGs to be met	*SDG1 (productive projects), SDG2 (productive projects), SDG8 (productive projects), SDG13 (emission reduction), SDG15 (forest habitat protection)*
Unit of Measurement	*Number*
Monitoring Methodology	*For the measurement and reporting of this indicator, the number of Business Plans prepared by the project implementer and the proponents is taken into account.*
Monitoring Frequency	*Annually*
Responsible for measurement	*Carbo-Terra*
Indicator Result in the reporting period	*1 business plan developed*
Documents to support the information	• *Developed Business Plan Documents:* *Folder 6. Actividades, subfolder Conucos (sistemas productivos tradicionales), file* Perfil de Proyectos Conucos - El Tigre.pdf
Remarks	
Source of Funding	*VCU sales*
Contribution to REDD+ objectives	*Development of business plans to make investments in productive activities effective, minimizing risk and enhancing impact*

Activity ID	*A-3*
Indicator ID	*A-3.1.*
Indicator Name	*People involved in training days.*
Type	*Impact*
Goal	*All families (at least one representative per family) involved in the development of production systems and business plans participate in training or training sessions.*
SDGs to be met	*SDG1 (productive projects), SDG2 (productive projects), SDG8 (productive projects), SDG13 (emission reduction), SDG15 (forest habitat protection)*
Unit of Measurement	*Number of people*
Monitoring Methodology	*Number of family members attending training sessions for the management of production systems and business plans, including administrative, legal and financial aspects, as well as the strengthening of forest governance management and the value obtained is reported*
Monitoring Frequency	*Annual*
Responsible for measurement	*Carbo-Terra*
Indicator Result in the reporting period	*37 people*
Documents to support the information	• *Photographic record and/or videos:* *Folder* 6. Actividades, *subfolder* Conucos (sistemas productivos tradicionales), *subfolder* Informes, *files* Informe Conucos_Tallerista Estefania Velazquez_01 a 07-sep-2023.pdf *and* Informe Conucos_Tallerista Jorge Venecia_01 a 07-sep-2023.pdf

	• *Lists of attendance at training workshops for the management of prioritized production systems.* *Folder* 6. Actividades, *subfolder* Conucos (sistemas productivos tradicionales), *subfolder* Informes, *files* Asistencia_Tallerista Estefania Velazquez_02 y 07-sep-2023.pdf, Asistencia_Tallerista Estefania Velazquez_03-sep-2023.pdf, Asistencia_Tallerista Estefania Velazquez_04 y 06-sep-2023.pdf, Asistencia_Tallerista Jorge Venecia_03-sep-2023.pdf, Asistencia_Tallerista Jorge Venecia_05-sep-2023.pdf *and* Asistencia_Tallerista Jorge Venecia_07-sep-2023.pdf • *Meeting minutes and photographic record of the training sessions for the management of the prioritized production systems:* *Folder* 6. Actividades, *subfolder* Conucos (sistemas productivos tradicionales), *subfolder* Informes, *files* Informe Conucos_Tallerista Estefania Velazquez_01 a 07-sep-2023.pdf *and* Informe Conucos_Tallerista Jorge Venecia_01 a 07-sep-2023.pdf
Remarks	
Source of Funding	*VCU sales*
Contribution to REDD+ objectives	*Generation of skills and knowledge to ensure the success of productive projects, based on the business plans developed.*

Activity ID	*A-4*
Indicator ID	*A-4.1*
Indicator Name	*Hectares of sustainable production systems established or improved*
Type	*Result*
Goal	*Productive systems that favor the conservation of biodiversity are implemented or improved.*
SDGs to be met	*SDG1 (productive projects), SDG2 (productive projects), SDG8 (productive projects), SDG13 (emission reduction), SDG15 (forest habitat protection)*
Unit of Measurement	*Area (ha)*
Monitoring Methodology	*For the measurement and reporting of this indicator, the productive area that has been implemented or improved is identified and estimated.*
Monitoring Frequency	*Annually*
Responsible for measurement	• *Carbo-Terra* • *Captaincy*
Indicator Result in the reporting period	*4.26 hectares*
Documents to support the information	• *Photographic record:* *Folder* 6. Actividades, *subfolder* Conucos (sistemas productivos tradicionales), *subfolder* Registro fotográfico • *Satellite verification and measurement with GIS tools:* *Folder* 6. Actividades, *subfolder* Conucos (sistemas productivos tradicionales), *subfolder* Información cartográfica
Remarks	
Source of Funding	*VCU sales*

Contribution to REDD+ objectives	*Achieve the objectives of generating income from productive activities, but seeking to prioritize the conservation of biodiversity, to guarantee pollinators, species corridors, and habitats.*

Activity ID	*A-6*
Indicator ID	*A-6.1*
Indicator Name	*People participating in meetings or workshops on social investment issues*
Type	*Result*
Goal	*The processes of identification and prioritization of social investment are carried out in a participatory manner.*
SDGs to be met	*SDG1 (social investment), SDG3 (investment in health), SDG4 (investment in education), SDG6 (investment in water and sanitation9), SDG11 (investment in housing), SDG13 (emission reduction), SDG15 (protection of forest habitat as it discourages deforestation)*
Unit of Measurement	*# of people*
Monitoring Methodology	*Participant Registration* *Minutes* *Rapporteurships*
Monitoring Frequency	*Annually*
Responsible for measurement	*Carbo-Terra*
Indicator Result in the reporting period	*Workshop (09/07/2022): 39 people* *Assembly (20/09/2022): 20 people*
Documents to support the information	• *Photographic record and/or videos:* *Folder* 6. Actividades, *subfolder* Talleres y asamblea, *subfolder* Taller Implementación_09,10,11-jul-2022, *subfolder* Registro fotográfico • *Attendance lists for workshops and meetings convened:* *Folder* 6. Actividades, *subfolder* Talleres y asamblea, *subfolder* Taller Implementación_09,10,11-jul-2022, *file* Asistencia_Taller 2 Implementacion_09,10,11-jul-2023.pdf • *Minutes of meetings and workshops convened:* *Folder* 6. Actividades, *subfolder* Talleres y asamblea, *subfolder* Taller Implementación_09,10,11-jul-2022, *file* Acta_Taller 2 Implementacion_09,10,11-jul-2023.pdf *Folder* 6. Actividades, *subfolder* Talleres y asamblea, *subfolder* Asamblea_20,21,22-sep-2022, *file* Acta Asamblea_20,21,22-sep-2022.pdf • *Folder* 6. Actividades, *subfolder* Talleres y asamblea, *subfolder* Asamblea_09 a 11-jul-2022, *file* Acta Asamblea_09 a 11-jul-2022.pdf
Remarks	
Source of Funding	*VCU sales*
Contribution to REDD+ objectives	*Indicator of participation in the identification and promotion of social investment that helps to discourage activities that generate deforestation and forest degradation*

Activity ID	*A-6*
Indicator ID	*A-6.2*
Indicator Name	*Women participating in meetings or workshops on social investment issues.*
Type	*Result*
Goal	*The processes of identification and prioritization of social investment are carried out in a participatory manner.*
SDGs to be met	*SDG1 (social investment), SDG3 (investment in health), SDG4 (investment in education), SDG5 (women's participation), SDG6 (investment in water and sanitation9), SDG11 (investment in housing), SDG13 (emission reduction), SDG15 (protection of forest habitat as it discourages deforestation)*
Unit of Measurement	*# of women*
Monitoring Methodology	*For the measurement and reporting of this indicator, the number of female participants who attend the meetings, workshops or surveys carried out for the identification and prioritization of social investment to be developed or improved with the project is taken into account.*
Monitoring Frequency	*Annually*
Responsible for measurement	*Carbo-Terra*
Indicator Result in the reporting period	*Workshop (09/07/2022): 4 women* *Assembly (09/07/2022): 2 women* *Assembly (20/09/2022): 2 women*
Documents to support the information	• *Photographic record and/or videos:* *Folder* 6. Actividades, *subfolder* Talleres y asamblea, *subfolder* Taller Implementación_09,10,11-jul-2022, *subfolder* Registro fotográfico • *Attendance lists for workshops and meetings convened:* *Folder* 6. Actividades, *subfolder* Talleres y asamblea, *subfolder* Taller Implementación_09,10,11-jul-2022, *file* Asistencia_Taller 2 Implementacion_09,10,11-jul-2023.pdf • *Minutes of meetings and workshops convened:* *Folder* 6. Actividades, *subfolder* Talleres y asamblea, *subfolder* Taller Implementación_09,10,11-jul-2022, *file* Acta_Taller 2 Implementacion_09,10,11-jul-2023.pdf *Folder* 6. Actividades, *subfolder* Talleres y asamblea, *subfolder* Asamblea_20,21,22-sep-2022, *file* Acta Asamblea_20,21,22-sep-2022.pdf
Remarks	
Source of Funding	*VCU sales*
Contribution to REDD+ objectives	*Indicator of women's participation in the identification and promotion of social investment that helps discourage activities that generate deforestation and forest degradation*

Activity ID	*A-8*
Indicator ID	*A-8.2*
Indicator Name	*# of people participating in meetings or workshops on education topics*
Type	*Result*

Goal	*The identification and prioritization processes are carried out in a participatory manner.*
SDGs to be met	*SDG1 (social investment), SDG4 (investment in education), SDG13 (emission reduction), SDG15 (protection of forest habitat as it discourages deforestation)*
Unit of Measurement	*Number*
Monitoring Methodology	• *Participant Registration* • *Minutes* • *Third-Party Reports*
Monitoring Frequency	*Annually*
Responsible for measurement	*Carbo-Terra*
Indicator Result ***in the reporting period***	*Assembly (20/09/2022): 20 people*
Documents to support the information	• *Minutes of meetings and workshops convened:* *Folder* 6. Actividades, *subfolder* Talleres y asamblea, *subfolder* Asamblea_20,21,22-sep-2022, *file* Acta Asamblea_20,21,22-sep-2022.pdf
Remarks	
Source of Funding	*VCU sales*
Contribution to REDD+ objectives	*Identification of priorities in the field of education to improve local capacities for territorial management*

Activity ID	*A-10*
Indicator ID	*A-10.1*
Indicator Name	*Health posts built/improved*
Type	*Result*
Goal	*Infrastructure to provide health services to community members is improved.*
SDGs to be met	*SDG1 (social investment), SDG3 (health), SDG13 (emission reduction), SDG15 (protection of forest habitat as it discourages deforestation)*
Unit of Measurement	*# of Health Posts*
Monitoring Methodology	*The execution of project resources and the investments made in the construction or adaptation of health posts are verified. The number of health posts built or improved is quantified.*
Monitoring Frequency	*Annually*
Responsible for measurement	*Carbo-Terra*
Indicator Result in the reporting period	*1 health post improved*
Documents to support the information	• *Built and adequate health posts:* *Folder* 6. Actividades, subfolder Generador eléctrico, *file* Acta de entrega_Generador eléctrico.pdf • *Other evidence provided:* *Folder* 6. Actividades, *subfolder* Generador eléctrico, *subfolder* Registro fotográfico y audiovisual
Remarks	*During the monitoring period one health post was improved through the installation of an electricity generator.*
Source of Funding	*VCU sales*

Contribution to REDD+ objectives	*Improvements in the provision of health services generate social cohesion and discourage deforestation processes that could affect the provision of the service.*

Activity ID	*A-11*
Indicator ID	*A-11.3*
Indicator Name	*# Upgraded/built electrification systems*
Type	*Result*
Goal	*Improved access to electricity and electrification systems*
SDGs to be met	*SDG1 (social investment), SDG3 (Health for better health), SDG7 (clean energy), SDG11 (better housing), SDG13 (emission reduction), SDG15 (protection of forest habitat as it discourages deforestation)*
Unit of Measurement	*# of systems installed*
Monitoring Methodology	*The number of systems that provide access to electricity is quantified.*
Monitoring Frequency	*Annually*
Responsible for measurement	*Carbo-Terra*
Indicator Result in the reporting period	*1 electricity generator installed*
Documents to support the information	• *Built and adequate health posts:* *Folder* 6. Actividades, subfolder Generador eléctrico, *file* Acta de entrega_Generador eléctrico.pdf • *Other evidence provided:* • *Folder* 6. Actividades, *subfolder* Generador eléctrico, *subfolder* Registro fotográfico y audiovisual
Remarks	*During the monitoring period an installation of an electricity generator was made in the health post of the indigenous reserve.*
Source of Funding	*VCU sales*
Contribution to REDD+ objectives	*Improvements in access to electricity generate better living conditions, social cohesion, and encourage deforestation control processes .*

Activity ID	*A-12*
Indicator ID	*A-12.1*
Indicator Name	*People who participate in meetings or workshops on governance issues*
Type	*Result*
Goal	*The process of building/updating the Life Plan is carried out in a participatory manner.*
SDGs to be met	*SDG1 (social and productive investment), SDG2 (social and productive investment), SDG3 (investment in health), SDG4 (investment in education), SDG5 (women's participation), SDG6 (investment in water and sanitation9), SDG8 (better employment and economic growth), SDG11 (investment in housing), SDG13 (emission reduction), SDG15 (protection of forest habitat as it discourages deforestation)*
Unit of Measurement	*Number*
Monitoring Methodology	*The number of participants in meetings or workshops related to governance issues is taken into account.*
Monitoring Frequency	*Annually*

Responsible for measurement	*Carbo-Terra*
Indicator Result in the reporting period	*Governance strengthening workshops:* *Workshop 1 (16/12/2022): 20 people* *Workshop 2 (16/02/2023): 22 people* *Workshop 3 (16/03/2023): 22 people* *Workshop 4 (13/04/2023): 26 people* *Workshop 5 (18/05/2023): 28 people*
Documents to support the information	• *Photographic and/or video records:* *Folder* 6. Actividades, *subfolder* Fortalecimiento Gobernanza, *subfolder* Gobernanza Taller #1, *file* Evidencia fotográfica Taller #1.pdf *Folder* 6. Actividades, *subfolder* Fortalecimiento Gobernanza, *subfolder* Gobernanza Taller #2, *file* Evidencia fotográfica Taller #2.pdf *Folder* 6. Actividades, *subfolder* Fortalecimiento Gobernanza, *subfolder* Gobernanza Taller #3, *file* Evidencia fotográfica Taller #3.pdf *Folder* 6. Actividades, *subfolder* Fortalecimiento Gobernanza, *subfolder* Gobernanza Taller #4, *file* Evidencia fotográfica Taller #4.pdf *Folder* 6. Actividades, *subfolder* Fortalecimiento Gobernanza, *subfolder* Gobernanza Taller #5, *file* Evidencia fotográfica Taller #5.pdf • *Attendance lists for workshops and meetings convened:* *Folder* 6. Actividades, *subfolder* Fortalecimiento Gobernanza, *subfolder* Gobernanza Taller #1, *file* Listado de asistencia Taller #1.pdf *Folder* 6. Actividades, *subfolder* Fortalecimiento Gobernanza, *subfolder* Gobernanza Taller #2, *file* Listado de asistencia Taller #2.pdf *Folder* 6. Actividades, *subfolder* Fortalecimiento Gobernanza, *subfolder* Gobernanza Taller #3, *file* Listado de asistencia Taller #3.pdf *Folder* 6. Actividades, *subfolder* Fortalecimiento Gobernanza, *subfolder* Gobernanza Taller #4, *file* Listado de asistencia Taller #4.pdf *Folder* 6. Actividades, *subfolder* Fortalecimiento Gobernanza, *subfolder* Gobernanza Taller #5, *file* Listado de asistencia Taller #5.pdf • *Minutes of meetings and workshops convened:* *Folder* 6. Actividades, *subfolder* Fortalecimiento Gobernanza, *subfolder* Gobernanza Taller #1, *file* Informe Taller #1.pdf *Folder* 6. Actividades, *subfolder* Fortalecimiento Gobernanza, *subfolder* Gobernanza Taller #2, *file* Informe Taller #2.pdf *Folder* 6. Actividades, *subfolder* Fortalecimiento Gobernanza, *subfolder* Gobernanza Taller #3, *file* Informe Taller #3.pdf *Folder* 6. Actividades, *subfolder* Fortalecimiento Gobernanza, *subfolder* Gobernanza Taller #4, *file* Informe Taller #4.pdf *Folder* 6. Actividades, *subfolder* Fortalecimiento Gobernanza, *subfolder* Gobernanza Taller #5, *file* Informe Taller #5.pdf

Remarks	*During this monitoring period, the series of workshops held to improve and strengthen governance addressed Topis related to: project management, integral project formulation, auto census, COIREDD+ roles and functions, indigenous life plan, role of women in the territory and role of the indigenous guard in the protection of the territory.*
Source of Funding	*VCU sales*
Contribution to REDD+ objectives	*Strengthening territorial and forest governance processes.*

Activity ID	*A-12*
Indicator ID	*A-12.2*
Indicator Name	*Women participating in meetings or workshops on governance issues*
Type	*Result*
Goal	*The process of building/updating the Life Plan involves the participation of women from the communities.*
SDGs to be met	*SDG1 (social and productive investment), SDG2 (social and productive investment), SDG3 (investment in health), SDG4 (investment in education), SDG5 (women's participation), SDG6 (investment in water and sanitation9), SDG8 (better employment and economic growth), SDG11 (investment in housing), SDG13 (emission reduction), SDG15 (protection of forest habitat as it discourages deforestation)*
Unit of Measurement	*# of women*
Monitoring Methodology	*The number of women participating in meetings or workshops related to governance issues is taken into account.*
Monitoring Frequency	*Annually*
Responsible for measurement	*Carbo-Terra*
Indicator Result in the reporting period	*Governance strengthening workshops:* *Workshop 1 (16/12/2022): 2 women* *Workshop 2 (16/02/2023): 2 women* *Workshop 3 (16/03/2023): 2 women* *Workshop 4 (13/04/2023): 2 women* *Workshop 5 (18/05/2023): 7 women*
Documents to support the information	• *Photographic and/or video records:* *Folder* 6. Actividades, *subfolder* Fortalecimiento Gobernanza, *subfolder* Gobernanza Taller #1, *file* Evidencia fotográfica Taller #1.pdf *Folder* 6. Actividades, *subfolder* Fortalecimiento Gobernanza, *subfolder* Gobernanza Taller #2, *file* Evidencia fotográfica Taller #2.pdf *Folder* 6. Actividades, *subfolder* Fortalecimiento Gobernanza, *subfolder* Gobernanza Taller #3, *file* Evidencia fotográfica Taller #3.pdf *Folder* 6. Actividades, *subfolder* Fortalecimiento Gobernanza, *subfolder* Gobernanza Taller #4, *file* Evidencia fotográfica Taller #4.pdf *Folder* 6. Actividades, *subfolder* Fortalecimiento Gobernanza, *subfolder* Gobernanza Taller #5, *file* Evidencia fotográfica Taller #5.pdf • *Attendance lists for workshops and meetings convened:*

	Folder 6. Actividades, *subfolder* Fortalecimiento Gobernanza, *subfolder* Gobernanza Taller #1, *file* Listado de asistencia Taller #1.pdf *Folder* 6. Actividades, *subfolder* Fortalecimiento Gobernanza, *subfolder* Gobernanza Taller #2, *file* Listado de asistencia Taller #2.pdf *Folder* 6. Actividades, *subfolder* Fortalecimiento Gobernanza, *subfolder* Gobernanza Taller #3, *file* Listado de asistencia Taller #3.pdf *Folder* 6. Actividades, *subfolder* Fortalecimiento Gobernanza, *subfolder* Gobernanza Taller #4, *file* Listado de asistencia Taller #4.pdf *Folder* 6. Actividades, *subfolder* Fortalecimiento Gobernanza, *subfolder* Gobernanza Taller #5, *file* Listado de asistencia Taller #5.pdf • *Minutes of meetings and workshops convened:* *Folder* 6. Actividades, *subfolder* Fortalecimiento Gobernanza, *subfolder* Gobernanza Taller #1, *file* Informe Taller #1.pdf *Folder* 6. Actividades, *subfolder* Fortalecimiento Gobernanza, *subfolder* Gobernanza Taller #2, *file* Informe Taller #2.pdf *Folder* 6. Actividades, *subfolder* Fortalecimiento Gobernanza, *subfolder* Gobernanza Taller #3, *file* Informe Taller #3.pdf *Folder* 6. Actividades, *subfolder* Fortalecimiento Gobernanza, *subfolder* Gobernanza Taller #4, *file* Informe Taller #4.pdf • *Folder* 6. Actividades, *subfolder* Fortalecimiento Gobernanza, *subfolder* Gobernanza Taller #5, *file* Informe Taller #5.pdf
Remarks	*During this monitoring period, the series of workshops held to improve and strengthen governance addressed Topis related to: project management, integral project formulation, auto census, COIREDD+ roles and functions, indigenous life plan, role of women in the territory and role of the indigenous guard in the protection of the territory.*
Source of Funding	*VCU sales*
Contribution to REDD+ objectives	*Participation of women in conferences to strengthen territorial and forestry governance processes.*

Activity ID	*A-14*
Indicator ID	*A-14.1*
Indicator Name	*Trainings, meetings or training sessions on environmental management and conservation*
Type	*Result*
Goal	*Strengthen the capacities of community members for environmental management and conservation of the territory*
SDGs to be met	*SDG6 (water resource management and sanitation9), SDG13 (emission reduction), SDG15 (protection of forest habitats as it discourages deforestation)*
Unit of Measurement	*# of trainings, meetings or training days*
Monitoring Methodology	*The number of people in the community who attend training sessions, trainings or meetings for the management of traditional production systems is quantified.*
Monitoring Frequency	*Annual*

Responsible for measurement	*Carbo-Terra*
Indicator Result in the reporting period	*37 people*
Documents to support the information	• *Photographic record and/or videos:* *Folder* 6. Actividades, *subfolder* Conucos (sistemas productivos tradicionales), *subfolder* Informes, *files* Informe Conucos_Tallerista Estefania Velazquez_01 a 07-sep-2023.pdf *and* Informe Conucos_Tallerista Jorge Venecia_01 a 07-sep-2023.pdf • *Lists of attendance at training workshops for the management of prioritized production systems.* *Folder* 6. Actividades, *subfolder* Conucos (sistemas productivos tradicionales), *subfolder* Informes, *files* Asistencia_Tallerista Estefania Velazquez_02 y 07-sep-2023.pdf, Asistencia_Tallerista Estefania Velazquez_03-sep-2023.pdf, Asistencia_Tallerista Estefania Velazquez_04 y 06-sep-2023.pdf, Asistencia_Tallerista Jorge Venecia_03-sep-2023.pdf, Asistencia_Tallerista Jorge Venecia_05-sep-2023.pdf *and* Asistencia_Tallerista Jorge Venecia_07-sep-2023.pdf • *Meeting minutes and photographic record of the training sessions for the management of the prioritized production systems:* • *Folder* 6. Actividades, *subfolder* Conucos (sistemas productivos tradicionales), *subfolder* Informes, *files* Informe Conucos_Tallerista Estefania Velazquez_01 a 07-sep-2023.pdf *and* Informe Conucos_Tallerista Jorge Venecia_01 a 07-sep-2023.pdf
Remarks	
Source of Funding	*VCU sales*
Contribution to REDD+ objectives	*Strengthening the capacities of members of the territory to achieve conservation objectives*

Activity ID	*A-15*
Indicator ID	*A-15.1*
Indicator Name	*People who participate in awareness-raising, meetings or training sessions on biodiversity and deforestation control.*
Type	*Result*
Goal	*Strengthen the capacities of community members to monitor biodiversity and control deforestation*
SDGs to be met	*SDG13 (emission reduction), SDG15 (forest habitat protection as it discourages deforestation)*
Unit of Measurement	*# of people*
Monitoring Methodology	*The number of attendees at awareness-raising sessions, training sessions or meetings on biodiversity monitoring and deforestation control is quantified.*
Monitoring Frequency	*Annual*
Responsible for measurement	*Carbo-Terra*
Indicator Result in the reporting period	*9 people*

Documents to support the information	• *Attendance lists:* *Folder* 6. Actividades, *subfolder* Monitoreo, *subfolder* Capacitación Monitoreo, *file* Informe Capacitación Equipo de Monitoreo.pdf • *Minutes of the meeting:* *Folder* 6. Actividades, *subfolder* Monitoreo, *subfolder* Capacitación Monitoreo, *file* Informe Capacitación Equipo de Monitoreo.pdf
Remarks	
Source of Funding	*VCU sales*
Contribution to REDD+ objectives	*Generating awareness-raising processes on the importance of conserving forests and biodiversity.*

Activity ID	*A-15*
Indicator ID	*A-15.3*
Indicator Name	*Document of constitution or formalization of the Group of Forest Ranger Families or the Indigenous Guard*
Type	*Product*
Goal	*Formalize the group of rangers or the indigenous guard.*
SDGs to be met	*SDG13 (emission reduction), SDG15 (forest habitat protection as it discourages deforestation)*
Unit of Measurement	*Number*
Monitoring Methodology	*Number of documents for the constitution and formalization of the Group of Forest Ranger and/or Indigenous Guard Families.*
Monitoring Frequency	*Annual*
Responsible for measurement	*Carbo-Terra*
Indicator Result in the reporting period	*1 document*
Documents to support the information	• *Attendance lists:* *Folder* 6. Actividades, *subfolder* Monitoreo, *subfolder* Constitución Monitoreo, *file* Listado de asistencia conformación Equipo de Monitoreo.pdf • *Minutes of the meeting:* *Folder* 6. Actividades, *subfolder* Monitoreo, *subfolder* Constitución Monitoreo, *file Informe* Acta Conformación Equipo de Monitoreo.pdf
Remarks	
Source of Funding	*VCU sales*
Contribution to REDD+ objectives	*Establishment of forest monitoring groups to discourage forest degradation, to detect threats of deforestation, and to promote environmental education processes*

Activity ID	*A-16*
Indicator ID	*A-16.1*
Indicator Name	*# of hectares of forest standing*
Type	*Impact*
Goal	*Monitoring the progress of deforestation*
SDGs to be met	*SDG13 (emission reduction), SDG15 (forest habitat protection as it discourages deforestation)*

Unit of Measurement	*Number*
Monitoring Methodology	*Evaluation of forest and non-forest maps according to PROCLIMA methodology*
Monitoring Frequency	*Annual*
Responsible for measurement	*Carbo-Terra*
Indicator Result ***in the reporting period***	*2021: 13.987,98 ha* *2022: 13.948,86 ha* *2023: 13.929,30 ha*
Documents to support the information	• *Deforestation analysis from maps* *Folder* 3. Mapas y GDB • *Calculations of deforestation and deforestation rates* *Folder* 2. Soportes de cálculo
Remarks	
Source of Funding	*VCU sales*
Contribution to REDD+ objectives	*Deforestation Monitoring Through Remote Sensing*

Activity ID	*A-16*
Indicator ID	*A-16.2*
Indicator Name	*# of tonnes of CO2e not emitted*
Type	*Impact*
Goal	*Reduce Carbon Emissions*
SDGs to be met	*SDG13 (emission reduction), SDG15 (forest habitat protection as it discourages deforestation)*
Unit of Measurement	*Tonnes (tCO2e)*
Monitoring Methodology	*To measure and report this indicator, the area of standing forest present in the territory of the indigenous reserves is identified and estimated using Geographic Information Systems and satellite images from remote sensors. Subsequently, the applicable emission factor is applied*
Monitoring Frequency	*Annual*
Responsible for measurement	*Carbo-Terra*
Indicator Result ***in the reporting period***	*362,185 tCO2e*
Documents to support the information	• *Deforestation analysis from maps:* *Folder* 3. Mapas y GDB • *Use of NREF Emission Factors:* *Folder* 7. Documentos de interés, *file* Propuesta de nivel de referencia de las emisiones forestales por deforestación.pdf • *Calculations of emissions reductions* *Folder* 2. Soportes de cálculo *Calculation Supports*
Remarks	
Source of Funding	
Contribution to REDD+ objectives	*Deforestation monitoring through remote sensing using emission factors to estimate tons of carbon emitted or not emitted*

In addition to the progress of REDD+ actions reported in the indicators listed above, the following actions were carried out during the monitoring period:

Governance Component

- ***Formation of the REDD+ Committee:*** *contributes to the strengthening of governance and the proper management, administration and investment of resources. The committee is made up of the following members:*

  Coordinator: Manuel Estrada Rivero
  Governance and monitoring: Yeison Estrada León
  Social investment and productive alternatives: Willinton Rodríguez
  Financial Administrative: Moises Amaya
  PQR Committee: Efraín León

  Evidence: see folder 6. Activities, *subfolder* Comité REDD+.

- ***Auto census update and actualization of the internal regulations:*** *contributes to the strengthening of governance and the proper management and administration of the territory. Updating the community census information is essential for making strategic decisions in the management of internal projects of the indigenous reservation, including updating the indigenous life plan. On the other hand, the internal regulations represent the rules that every member of the indigenous reserve has to comply.*

  Evidence: see folder 6. Activities, *subfolders* Actualización Censo Comunitario *and* Reglamento interno.

Social Investment Component

- ***Christmas gifts:*** *during the monitoring period, a project was carried out for the delivery of gifts from the Indigenous Reservation. Gifts were purchased for children, young people and grandparents in the communities.*

  Evidence: see folder 6. Activitdades, *subfolder* Entrega de Regalos.

- ***Diagnosis of the infrastructure of the Pastoba Corozal School:*** *during the monitoring period, a project to improve the infrastructure of the school started. The projects seek to improve the access to education in the territory.*

  Evidence: see folder 6. Actividaes, *subfolder* Diagnóstico Escuela Pastoba Corozal.

6.1.2.2 Sustainable development safeguards (SDSs)

The mitigation project was verified to correctly use the Biocarbon Registry's SDG TOOL to identify the applicable Sustainable Development Goals (SDGs). In this regard, the audit team found evidence to suggest that the implementation of the project activities contributes to the achievement of the Sustainable Development Goals.

During the documentary review and interviews with project participants, it was established that the activities proposed by Project REDD+ El Tigre have a substantial impact on the Sustainable Development Goals (SDGs). This verification was carried out using the "Tool to determine contributions to the achievement of the Sustainable Development Goals (SDGs) in greenhouse gas mitigation projects", developed by BioCarbon Registry, also known as TOOL ODS.

The choice of ecosystems was made in a cohesive manner, identifying the SDGs by default according to version 2.0 of the "TOOL ODS". This approach makes logical sense since the activities are directly related to three specific SDGs: SDG 2, SDG 4 and SDG 15. In this sense, it was verified that they responded properly to project activities and additionally that information that directly addressed the SDG indicator was adequately reported. The SDGs are reported in section 6.1.2.6.

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

During the site visit to the REDD+ El Tigre Project and throughout the document review phase, the Project Owner successfully demonstrated the development and implementation of quality control and quality assurance procedures. These procedures comprise manuals, guidelines and formats that have proven to be relevant, appropriate, sufficient and consistent, fully aligned with the criteria established by the BCR v3.1 standard.

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

Section 6.1.2.1 presents the different elements defined for the periodicity of the calculations and project activities, as well as those responsible for them. Additionally, section 6.2 shows the steps and methods used to perform these calculations. In general, the audit team identified consistency in the project information regarding the use of primary and secondary information.

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

There were people assigned roles and responsibilities associated with monitoring, including the developer, and people from the reservation's governance structure. This includes not only the calculations of reductions but also project activities that lead to this reduction in GHG emissions. In this sense, it was verified that the information was integrated, relevant and consistent, and that the MR describes how these calculations can be replicated. In this

regard, the team verified that all calculations were made in an adequate manner in order to maintain consistency.

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

The use of the Sustainable Development Safeguards V 1.0 April 2024 template and tool was verified. In addition, it was also verified that these activities were a direct product of actions carried out by the project.

SDG 2

Traditional productive systems establishment, in previously degraded areas. In this indicator, 4.26 hectares were reported.

SDG 4

Capacity building on issues related to governance, women's role, leadership, project formulation and management, entrepreneurship, indigenous role guard and establishment and management of traditional production systems, through workshops and training sessions.

Governance: 22 people (average)

Monitoring: 8 people

Productive systems: 37 people

SDG 15

Quantification of the area of forest in relation to the total area of the indigenous reservation.

2021: 98,97%

2022: 98,70%

2023: 98,56%

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

This project does not apply to any special category under the BCR standard.

6.2 Quantification of GHG emission reductions and removals

The project developer provided information in the GDB, which came from official IDEAM information up to 2022; for the year 2023, this information was reconstructed using IDEAM guidelines. The following steps were taken into account for the quantification of project reductions:

Step 1.1 Project emissions/removals

Deforestation and emissions in the Project area

Deforestation observed in the project area during the monitoring period was estimated using the following equation:

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

$$CSB_{proy,año} = \left(\frac{1}{2022.5 - 2020}\right) \times (14{,}027 - 13{,}929)$$

$$CSB_{proy,año} = 39.12\ ha$$

Where:

$CSB_{proy,año}$	=	*Annual change in forest area in project area (ha)*
t_2	=	*End year of monitoring period*
t_1	=	*Initial year of monitoring period*
$A_{REDD+proy,1}$	=	*Forest area in the project area at the start of the monitoring period (ha)*
$A_{REDD+proy,2}$	=	*Forest area in the project area at the end of the monitoring period (ha)*

The annual emission from deforestation observed in the project area was calculated from the following equation:

$$EA_{REDD+proy,año} = DEF_{REDD+proy,año} \times tCO_{2e}$$

$$EA_{REDD+proy,año} = 39.12 \times 209{,}68$$

$$EA_{REDD+proy,año} = 8{,}202\ tCO_{2e}$$

Where:

$EA_{REDD+proy,año}$	=	*Annual issue in the project area (tCO2/ha)*
$DEF_{REDD+proy,año}$	=	*Annual deforestation in the project area (ha)*
tCO_{2eq}	=	*Total carbon dioxide equivalent (tCO2e/ha)*

Step 1.2 Degradation and emissions in the project area

The observed annual degradation was calculated using the following equations. The first equation corresponds to primary degradation:

$$DFP_{REDD+proy,año} = \left(\frac{1}{t_2 - t_1}\right) \times \left(A_{núcleo} - A_{núcleo-parche}\right)$$

$$DFP_{REDD+proy,año} = \left(\frac{1}{2022.5 - 2020}\right) \times (0.56)$$

$$DFP_{REDD+proy,año} = 0.23\ ha$$

Where:

$DFP_{REDD+proy,año}$	=	*Annual primary degradation in the project area (ha)*
t_2	=	*End year of monitoring period*
t_1	=	*Initial year of monitoring period*
$A_{núcleo}$	=	*Project area in core class at start of monitoring period (ha)*

$A_{núcleo-parche}$	=	*Project area that changes from kernel to patch at the end of the monitoring period (ha)*

The following equation was used to estimate secondary degradation:

$$DFS_{REDD+proy,año} = \left(\frac{1}{t_2 - t_1}\right) \times \left(A_{perforado} - A_{perforado-parche}\right)$$

$$DFS_{REDD+proy,año} = \left(\frac{1}{2022.5 - 2020}\right) \times (286.18)$$

$$DFS_{REDD+proy,año} = 114.47\ ha$$

Where:

$DFS_{REDD+proy,año}$	=	*Annual secondary degradation in the project area (ha)*
t_2	=	*End year of monitoring period*
t_1	=	*Initial year of monitoring period*
$A_{núcleo}$	=	*Project area drilled at start of monitoring period (ha)*
$A_{núcleo-parche}$	=	*Project area changing from perforated to patch at the end of monitoring period (ha)*

Emissions from primary and secondary degradation observed in the project area were estimated as follows:

$$EA_{REDD+proy,año} = \left(DFP_{REDD+proy,año} \times DTBCO_{2eq,1}\right) + \left(DFs_{REDD+proy,año} \times DTBCO_{2eq,2}\right)$$

$$EA_{REDD+proy,año} = (0.23 \times 98.7) + (114.47 \times 59.3)$$

$$EA_{REDD+proy,año} = 6{,}806\ tCO_2e$$

Where:

$EA_{REDD+proy,año}$	=	Annual issue in the project area for the monitored period (tCO2/ha)
$DFP_{REDD+proy,año}$	=	Annual primary degradation in the project area (ha)
$DTBCO_{2eq,1}$	=	Carbon dioxide equivalent contained in the total biomass difference per hectare in the primary degradation class (tCO2e/ha)
$DFS_{REDD+proy,año}$	=	Annual secondary degradation in the project area (ha)
$DTBCO_{2eq,2}$	=	Carbon dioxide equivalent contained in the total biomass difference per hectare in the secondary degradation class (tCO2e/ha)

The summary of emissions in the project area during the monitoring period corresponds to the following:

Year	Deforestation emissions (tCO2e)	Degradation emissions (tCO2e)
2021	8,810	6,806
2022	9,058	6,806
June 2023	5,205	3,403

Step 2.1. Leakages

Deforestation and emissions in the leakage area

Deforestation observed in the leakage area during the monitoring period was estimated using the following equation:

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

$$CSB_{f,año} = \left(\frac{1}{2022.5 - 2020}\right) \times (8{,}559.4 - 8{,}314.9)$$

$$CSB_{f,año} = 97.82\ ha$$

Where:

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

The annual emission from deforestation observed in the leakage area is calculated from the following equation:

$$EA_{f,año} = \left(DEF_{f,año} \times tCO_{2eq}\right) - EA_{lb,f,año}$$

$$EA_{f,año} = (97.82\ ha \times 209{,}68\ tCO2e/ha) - 28{,}903\ tCO2e$$

$$EA_{f,año} = -8{,}391\ tCO2e$$

Where:

$EA_{Rf,año}$	=	*Annual emission in the leak area (tCO2/ha)*
$DEF_{f,año}$	=	*Annual deforestation in the leak area (ha)*
tCO_{2eq}	=	*Total carbon dioxide equivalent (tCO2e/ha)*
$EA_{lb,f,año}$	=	*Annual emission of deforestation in the leakage area in the baseline scenario (tCO2e)*

Degradation and emissions in the leakage area

The observed annual degradation was calculated using the following equations. The first equation corresponds to primary degradation:

$$DFP_{f,año} = \left(\frac{1}{t_2 - t_1}\right) \times \left(A_{núcleo,f} - A_{núcleo-parche,f}\right)$$

$$DFP_{f,año} = \left(\frac{1}{2022.5 - 2020}\right) \times (21.56)$$

$$DFP_{f,año} = 8.62\ ha$$

Where:

$DFP_{f,año}$	=	*Annual primary degradation in the leakage area (ha)*
t_2	=	*End year of monitoring period*
t_1	=	*Initial year of monitoring period*
$A_{núcleo,f}$	=	*Nucleus class in leakage area at start of monitoring period (ha)*
$A_{núcleo-parche,f}$	=	*Nucleus class to patch class in leakage area at the end of the monitoring period (ha)*

Secondary degradation was calculated using the following equation:

$$DFS_{f,año} = \left(\frac{1}{t_2 - t_1}\right) \times \left(A_{perforado,f} - A_{perforado-parche,f}\right)$$

$$DFS_{f,año} = \left(\frac{1}{2022.5 - 2020}\right) \times (315.4)$$

$$DFS_{f,año} = 126.18\ ha$$

Where:

$DFS_{f,año}$	=	*Annual secondary degradation in the leakage area (ha)*
t_2	=	*End year of monitoring period*

t_1	=	*Initial year of monitoring period*
$A_{núcleo,f}$	=	*Leakage area in perforated class at start of monitoring period (ha)*
$A_{núcleo-parche,f}$	=	*Leakage area in perforated class to patch class at the end of the monitoring period (ha)*

The annual degradation emission in the leakage area is calculated from the following equation:

$$EA_{f,año} = \left(DFP_{f,año} \times DTBCO_{2eq,1}\right) + \left(DFS_{f,año} \times DTBCO_{2eq,2}\right)$$

$$EA_{f,año} = (8.62 \times 98{,}7) + (126.18 \times 59.3)$$

$$EA_{f,año} = 8{,}330\ tCO_2e$$

Where:

$EA_{f,año}$	=	*Annual emission in the leakage area for the monitoring period (tCO2/ha)*
$DFP_{f,año}$	=	*Annual primary degradation in the leakage area (ha)*
$DTBCO_{2eq,1}$	=	*Carbon dioxide equivalent contained in the total biomass difference per hectare in the primary degradation class (tCO2e/ha)*
$DFS_{f,año}$	=	*Annual secondary degradation in the leakage area (ha)*
$DTBCO_{2eq,2}$	=	*Carbon dioxide equivalent contained in the total biomass difference per hectare in the secondary degradation class (tCO2e/ha)*

The summary of emissions in the leakage area during the monitoring period corresponds to the following:

Table 5. Resumen de fugas

Year	Deforestation emissions (tCO2e)	Degradation Emissions (tCO2e)
2021	20,511	8,330
2022	20,511	8,330
June 2023	10,255	4,165

Net GHG Emission Reductions / Removals

Given that emissions in the leakage area during the monitoring period were lower than baseline emissions, no discount is generated on the net reductions achieved within the project area, and therefore zero emissions from the leak area that must be subtracted from project performance.

Table 6. resumen de reducciones

Year	Baseline emissions (tCO2 e)	Project emissions (tCO2e)	Emissions from leakage (tCO2e)	Net GHG emission reductions (tCO2e)
01-01-2021 – 31-12-2021	159,694	15.617	0.0	144.076,95
01-01-2022 –31-12-2022	168,045	15.866	0.0	152.179,89
01-01-2023 –30-06-2023	74,538	8.609	0.0	65.929,13
Total	402,278	40,902	0.0	362,185

6.2.1 Methodology deviations (if applicable)

No methodological deviations were reported during the monitored period.

6.2.2 Baseline or reference scenario

As 10 years have not passed since the validation of the project, the baseline is still valid for this project. The steps followed for the quantification of GHG emission reductions are presented below:

Step 1.1. Annual historical deforestation in the reference region

For the estimation of the deforestation rate, an analysis was made of the change in forest cover to non-forest between 2008 and 2018. The following equation was used to estimate the historical annual deforestation in the no-project scenario:

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

$$CSB_{lb} = \left(\frac{1}{2018 - 2008}\right) \times (20{,}783 - 14{,}766)$$

$$CSB_{año} = 601.6\ ha$$

Where:

CSB_{lb}	=	*Annual change in forest area under scenario without project (ha) in reference region*
t_2	=	*End year of reference period*
t_1	=	*Starting year of the reference period*
A_1	=	*Forest area at initial time (ha)*
A_2	=	*Forest area at end time (ha)*

Step 1.2. Deforestation and baseline emissions in project area

Based on the historical deforestation rate observed in the reference region, the baseline for deforestation in the project area was projected and defined. In addition, considering the national circumstances associated with the signing of peace agreements in Colombia and their potential effects on deforestation processes in areas such as where the project is located, in which the armed conflict has historically manifested, an additional parameter was included in the baseline equation to recognize that deforestation has increased in this area compared to the historical average observed.

The value of the increase of the annual change in the forest area for the years 2018 to 2022 in the project area is based on the lower value of the interval range of increase defined as a

reference parameter for the national context and reported in the Reference Level of Forest Emissions - NREF (Minambiente and IDEAM, 2019). The value of the expected increase in the annual change in forest area by 2023 is based on the newest NREF (Minambiente and IDEAM, 2024). The values used are describe above and can be consulted in the file Calculos El Tigre_2da verificación_V2.1.xlsx located in the folder GEI calculations - monitoring and baseline. The estimated projected deforestation in the scenario without project was made using the following equation:

$$CSB_{im} = CSB_{lb} \times \% \, national \, circumstances \, increase$$

$$CSB_{im} = 412.5 \, ha \times \% \, national \, circumstances \, increase$$

Where:

CSB_{im} = *Annual change in area covered by forest in project area (ha)*

CSB_{lb} = *Annual change in forest area on stage without project (ha)*

% national circumstances increase = *Percentage of increasing expected in year*

The annual emission from deforestation in the baseline scenario is calculated from the following equation:

$$EA_{lb} = DA_{lb} \times CT_{eq} \times \% \, national \, circumstances \, increase$$

$$EA_{lb} = 412.5 \times 209.68 \, tCO2e \times \% \, national \, circumstances \, increase$$

$$EA_{lb} = 86{,}512 \, tCO2e \times \% \, increase$$

Where:

EA_{lb} = *Annual issue in baseline scenario (tCO2/ha)*

DA_{lb} = *Annual historical deforestation in the baseline scenario (ha)*

CT_{eq} = *Carbon dioxide equivalent (tCO2e/ha)*

During the monitoring period, the percentage of increase due to national circumstances corresponds to the following values: 49.62% (2021), 53.53% (2022) and 25.9% (2023).

Step 1.3. Deforestation and baseline emissions in the leakage area

To estimate deforestation in the leakage area, the following equation is used:

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

$$CSB_{lb,f} = \left(\frac{1}{2018 - 2008}\right) \times (10.317 - 8.695)$$

$$CSB_{f,año} = 162.1$$

Where:

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

t_2 = *End year of reference period*

t_1 = *Starting year of the reference period*

$A_{1lb,f}$ = *Forest area of the leakage area at the beginning of the reference period (ha)*

$A_{2lb,f}$ = *Forest area of the leakage area at the end of the reference period (ha)*

Based on the historical deforestation rate observed in the leakage area, the baseline for deforestation in the leakage area was projected and defined during project implementation. Thus, having a forest area at the beginning of the project in the leakage area of 8,695.7 ha, the annual baseline deforestation was calculated, and the result is presented below:

$$CSB_{im,f} = CSB_{lb,f}$$

$$CSB_{im,f} = 137.8\ ha$$

Where:

$CSB_{im,f}$ = *Annual change in the area covered by forest in the leakage area, on the stage with project (ha)*

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

The annual emission from deforestation in the leakage area in the baseline scenario is estimated from the following equation:

$$EA_{f,año} = DA_f \times CT_{eq}$$

$$EA_{f,año} = 137.8 \times 209.68$$

$$EA_{f,año} = 28{,}903\ tCO_2e$$

Where:

$EA_{f,año}$ = *Annual emission in the leak area (tCO2/ha)*

DA_f = *Historical annual deforestation in the leakage area (ha)*

CT_{eq} = *Total carbon dioxide equivalent (tCO2e/ha)*

Step 1.4. Degradation and baseline emissions in the project area

The following equation is used to estimate the historical annual degradation in the project area in the scenario without REDD+ project:

$$DFP_{lb,año} = \left(\frac{1}{t_2 - t_1}\right) \times \left(A_{núcleo.lb} - A_{núcle-par,lb}\right)$$

$$DFP_{lb,año} = 258.7\ ha$$

Where:

$DFP_{lb,año}$ = *Annual historical primary degradation on without project scenario (ha)*

t_2 = *End year of reference period*

t_1 = *Starting year of the reference period*

$A_{núcleo.lb}$ = *Nucleus area in reference region in the year of beginning of reference period (ha)*

$A_{núcle-par,lb}$ = *Area of the reference region passing from nucleus to patch in the final year of the reference period (ha)*

$$DFS_{lb,año} = \left(\frac{1}{t_2 - t_1}\right) \times \left(A_{perforado.lb} - A_{perforado-par,lb}\right)$$

$$DFS_{lb,año} = 29.3\ ha$$

Where:

$DFS_{lb,año}$ = *Annual historical secondary degradation on stage without project (ha)*

t_2 = *End year of reference period*

t_1 = *Starting year of the reference period*

$A_{perforado.lb}$ = *Area of reference region in perforated class in the year of beginning of reference period (ha)*

$A_{perforado-par,lb}$ = *Area of the reference region from perforated to patch in the final year of the reference period (ha)*

The annual degradation emission in the baseline scenario in the project area was calculated from the following equation:

$$EA_{d,lb,año} = (DFP_{lb,año} \times DCBT_{DP}) + (DFS_{lb,año} \times DCBT_{DS})$$

$$EA_{d,lb,año} = (175.9 \times 98{,}7) + (19.9 \times 59.3)$$

$$EA_{d,lb,año} = 18{,}553\ tCO2e$$

Where:

$EA_{d,lb,año}$ = *Annual emission due to degradation in baseline scenario (tCO2/ha)*

$DFP_{lb,año}$ = *Annual historical primary degradation at baseline (ha)*

$DFS_{lb,año}$ = *Annual historical secondary degradation on stage without project (ha)*

$DCBT_{DP}$ = *Carbon dioxide equivalent contained in the total biomass difference per hectare in the case of primary degradation (tCO2e/ha)*

$DCBT_{DS}$ = *Carbon dioxide equivalent contained in the total biomass difference per hectare in the case of secondary degradation (tCO2e/ha)*

Step 1.5. Degradation and baseline emissions in the leakage area

For the estimation of degradation in the leakage area, the following equations were used in the baseline scenario:

$$DFP_{lb,f,año} = \left(\frac{1}{t_2 - t_1}\right) \times \left(A_{núcleo,lb,f} - A_{núcleo-par,lb,f}\right)$$

$$DFP_{lb,f,año} = 191.7\ ha$$

Where:

$DFP_{lb,f,año}$ = *Annual primary degradation in the leakage area (ha)*

t_2 = *End year of reference period*

t_1 = *Starting year of the reference period*

$A_{núcleo,lb,f}$ = *Nucleus class area in leakage area at year of beginning of the reference period (ha)*

$A_{núcleo-par,lb,f}$ = *Leakage area from nucleus to patch class in the final year of the reference period (ha)*

$$DFS_{lb,f,año} = \left(\frac{1}{t_2 - t_1}\right) \times \left(A_{perforado,lb,f} - A_{perforado-par,lb,f}\right)$$
$$DFS_{lb,f,año} = 12.4\ ha$$

Where:

$DFS_{lb,f,año}$ = *Annual secondary degradation in the leakage area (ha)*

t_2 = *End year of reference period*

t_1 = *Starting year of the reference period*

$A_{perforado,lb,f}$ = *Leakage area in perforated class in the year of beginning of the reference period (ha)*

$A_{perforadoo-par,lb,f}$ = *Leakage area from perforated to patch in the final year of the reference period (ha)*

The annual degradation emissions in the leakage area in the project scenario is calculated from the following equation:

$$EA_{d,f,año} = \left(DFP_{f,año} \times DCBT_{DP}\right) + \left(DFS_{f,año} \times DCBT_{DS}\right)$$
$$EA_{d,f,año} = (191.7 \times 98.7) + (12.4 \times 59.3)$$
$$EA_{d,f,año} = 19{,}675\ tCO_2e$$

Where:

$EA_{d,f,año}$ = *Annual emission due to degradation in the leakage area (tCO2/ha)*

$DFP_{f,año}$ = *Annual historical primary degradation in the leakage area (ha)*

$DFS_{f,año}$ = *Annual historical secondary degradation in the leakage area (ha)*

$DCBT_{DP}$ = *Carbon dioxide equivalent contained in the total biomass difference per hectare in the case of primary degradation (tCO2e/ha)*

$DCBT_{DS}$ = *Carbon dioxide equivalent contained in the total biomass difference per hectare in the case of secondary degradation (tCO2e/ha)*

Step 1.6. Baseline emissions for the monitoring period

The following table shows baseline emissions in the project area (PA) and leakage area (AF) during the monitoring period:

Table 8. Emisiones reducidas en línea base

Year	AP: Emissions Deforestation Baseline (tCO2e)	AP: Emissions Degradation Baseline (tCO2e)	AF: Emissions Deforestation Baseline (tCO2e)	AF: Emissions Degradation Baseline (tCO2e)
2021	135,621	18,553	28,903	19,009
2022	141,637	18,553	28,903	19,009
June 2023	60,166	9,276	14,451	9,837

6.2.3 Additionality

The project proponent in the PDD conducted a baseline scenario analysis which was supported with different types of activities related to changes in carbon stocks at the project boundaries. This was carried out taking into account PROCLIMA's REDD+ projects methodological document version 2.2, in principle, and the developer in its gap analysis did not identify the need for additional activities with respect to the Baseline and Additionality Tool, version 1.1, in this sense the steps shown in the following table were followed:

Table 9. Steps of the Baseline and Additionality Tool.

Step 0.	*Preliminary selection based on the project activity start date:* *Regarding the start date, this is supported by the activities carried out by the company Plan Ambiente SAS so that the reservation could access the benefits of climate finance through land control activities and increase of carbon stocks in order to avoid deforestation.*

Step 1.	*Identification of alternative scenarios:* *An analysis was carried out based on workshops conducted with the help of the community of the indigenous reservation of El Tigre, in which the current land uses and those that were trending were supported.*
Sub-step 1b.	*Alternative scenarios were verified based on:* • *Continuation of current use* • *Implementation of REDD+ activities without climate finance* • *Increase of agricultural systems* *The corresponding analysis of applicable regulations and laws was made for these scenarios.*
Step 2.	*Barrier analysis:* *The barrier analysis was carried out taking into account the assumptions of the methodology in line with the provisions of the tool.*
Sub-step 2a.	*Identification of barriers that would hinder the project implementation:* *The project identified investment barriers supported by the lack of funding sources for the development of REDD+ activities; institutional barriers, due to the lack of a strong technical enforcement arm to implement the laws and exercise control over the territory by local institutions and the national government. Social barriers, associated with the lack of opportunities, sustainable productive systems, lack of skills, poor relationships with settlers and language barriers.*
Sub-step 2b.	*The identified barriers would not hinder the implementation of at least one of the identified land-use alternatives (except for the project activity):* *The project was able to adequately support the alternative land use analyses, and subsequently established an analysis to identify whether any of these barriers could prevent the development of any of the alternative land use scenarios.*
Sub-step 3.	*Project Registration Impact:* *The most consistent scenario identified was the first, which corresponds to the current land use. Subsequently, an analysis of the impact of climate finance and the implementation of REDD+ project activities was carried out to overcome the identified barriers.*

In addition, the baseline scenario showed considerable differences with respect to GHG emissions mitigated during the monitoring period. It was also found that there are activities in the territory that are directly or indirectly related and whose implementation translates into a net benefit for the atmosphere.

Furthermore, there were no reports of compensation activities for biodiversity loss, PES, activities resulting from legislative acts, among others, that would make the additionality of the project lose its consistency.

6.2.4 Conservative approach and uncertainty management

The agreed-upon level of assurance with the client to identify potential errors, omissions, underestimations, overestimations, or misinterpretations in the validation and verification process was set at 95%. Consequently, various stages were conducted during the audit, including strategic analysis, risk assessment, and the design of evidence collection.

A thorough review of 100% of the documents provided by the project proponent was carried out, along with interviews with stakeholders. The risk assessment indicated that the likelihood of finding incorrect statements or significant non-compliances with criteria is low. The consistency of the baseline of the Greenhouse Gas (GHG) Mitigation Sectoral Project with current national regulations and/or applied methodology was also examined. It was confirmed that the assessed values for the reduction activity are consistent with national reports and, for the REDD+ activity, with the National REDD+ Framework (NREF).

Regarding the quantification of mitigation results compared to the validated baseline, in accordance with current national standards and/or applied methodology, and the evaluation of co-benefits and indicators related to sustainable development goals, the audit team concluded that the assurance level for the REDD+ El Tigre was not less than 95%. Therefore, it can be stated that following the validation and verification activities, the VERSA audit team found no material discrepancy between the data supporting the quantification of greenhouse gas emission reduction results.

The project proponent, to quantify greenhouse gas (GHG) emissions and removals in the GHG Emission Reduction Activities of REDD+ Projects, has incorporated well-justified and recognized emission factors. Detailed step-by-step calculations are available for review 1Q uantification of GHG emission reduction / removals in the RM documet.

The audit team verified 100% of the calculations carried out by the project proponent for REDD+ El Tigre Project. The following table shows baseline emissions in the project area (PA) and leakage area (AF) during the monitoring period:

Table 10. Summary of mitigated emissions in monitoring period

Year	AP: Emissions Deforestation Baseline (tCO2e)	AP: Emissions Degradation Baseline (tCO2e)	AF: Emissions Deforestation Baseline (tCO2e)	AF: Emissions Degradation Baseline (tCO2e)
2021	135,621	18,553	28,903	19,009
2022	141,637	18,553	28,903	19,009
June 2023	60,166	9,276	14,451	9,837

It was possible to confirm that the project holder implements procedures to ensure the accuracy of emission calculations, considering the uncertainty associated with the accuracy of maps and field information through:

(a) the use of high-resolution satellite images and field visits to verify the presence of natural vegetation cover,

(b) the determination of uncertainty in emission factors through secondary information and standard deviation,

(c) the generation of forest-nonforest maps using Google Earth Engine with remote sensor data.

In general terms, according to the information provided by the project manager, it was established that the accuracy of the maps, assessed through control points, did not exceed 90%, in compliance with the criteria defined for the validation and verification process.

6.2.5 Leakage and non- permanence

In the description of the leakage area, as outlined in section 3.2.1.2.3 Leakage Areas REDD of the Project Document (DdP), it has been verified that the project's activity complies with the requirements established in the methodological document BCR0002 Item 8.3, Leakage Area.

The project determined the emissions resulting from leaks through a proximity analysis, allowing the establishment of the deforestation distribution. It was validated that the processes for evaluating forest loss within the temporal boundaries of the leakage belt, but no leakage where identified.

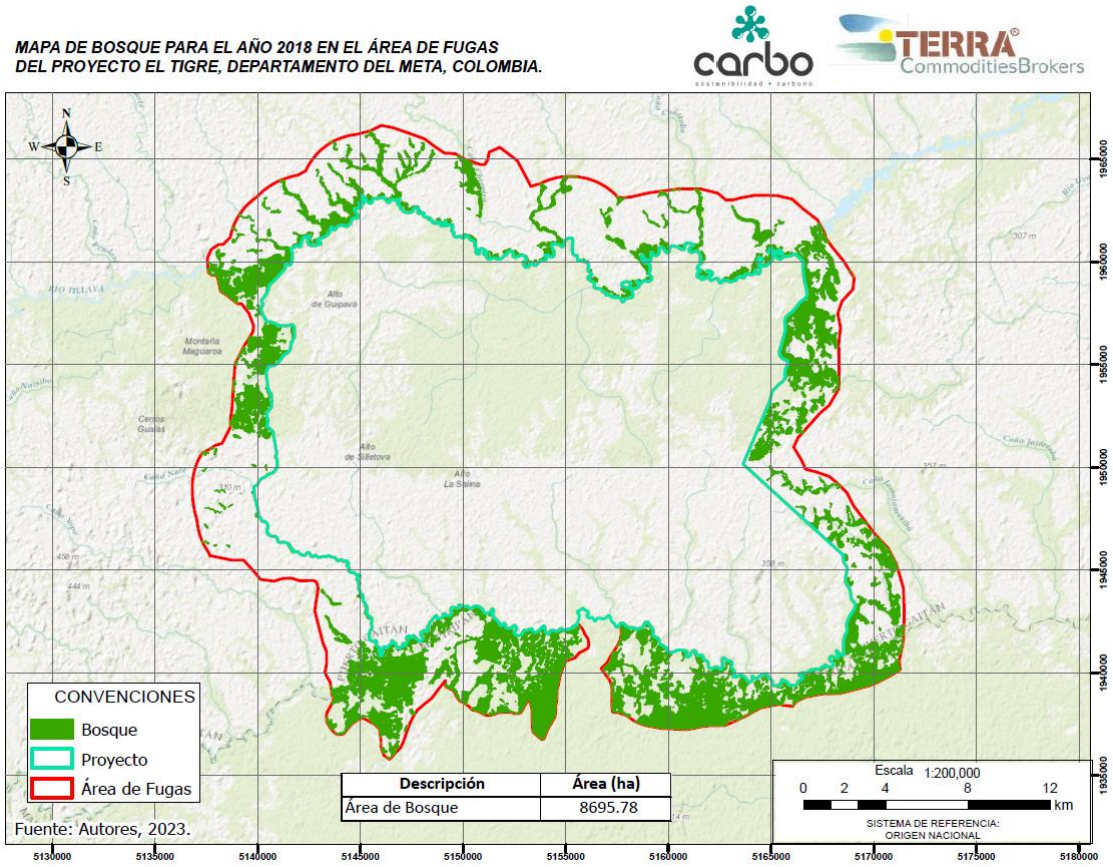


Figure 3. Project Leakage Belt

The corresponding leakage table is shown below.

Year	*Deforestation emissions (tCO2e)*	*Degradation Emissions (tCO2e)*
2021	*20,511*	*8,330*
2022	*20,511*	*8,330*
June 2023	*10,255*	*4,165*

6.2.6 Mitigation results

The mitigation initiative successfully demonstrated that it has procedures and strategies in place to manage identified risks, including environmental risks (floods and heat points-thermal variations), financial risks (non-profitability, low market demand, and contractual non-compliance), and social risks (carbon ownership). Additionally, it has mechanisms for ongoing monitoring activities over the quantification period to ensure their persistence.

The project owner provided adequate, precise, and objective evidence showcasing an analysis to classify identified risks based on their criticality, probability of occurrence, impact, and direct or indirect effect on the project. This analysis informed the design of measures to manage risks effectively.

Following the process of document review and on-site audit, it is deemed that the information related to safeguards adheres to the general principles for the national interpretation of environmental and social safeguards for REDD+ projects in Colombia.

Table 11. Project reductions summary

Year	**Baseline emissions (tCO2 e)**	**Project emissions (tCO2e)**	**Emissions from leakage (tCO2e)**	**Net GHG emission reductions (tCO2e)**
01-01-2021 – 31-12-2021	159,694	15.617	0.0	144.076,95
01-01-2022 –31-12-2022	168,045	15.866	0.0	152.179,89
01-01-2023 –30-06-2023	74,538	8.609	0.0	65.929,13
Total	402,278	40,902	0.0	362,185

6.3 Sustainable development Goals (SDSs)

VERSA's audit team verified the reporting of compliance with the Sustainable Development Goals, based on the verification of the BCR SDG tool, 2023. These were verified based on the activities carried out by the project and contrasted with interviews.

6.4 Project contribution whit the Sustainable Development Goals (SDGs)

During the second monitoring period, activities related to the following SDGs were carried out:

- *Strengthening forest governance*
- *Establishment of traditional production systems*
- *Monitoring and capacity building*
- *Monitoring the reduction of deforestation and forest degradation in the project area and leakage belt.*

Table 12. Project contribution to SDG during monitoring period (Adapted from BCR SDG tool, 2023).

Sustainable Development Goals		Targets and Indicators	Project contribution summary
	End hunger, achieve food security and improved nutrition and promote sustainable agriculture	SDG 2	Establishment of traditional productive systems in areas previously degraded
	Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all	SDG 4	Capacities strengthening in topics related to governance, women role, leadership, project formulation and management, entrepreneurship, indigenous role guard, and traditional productive systems establishment and management, through workshops and training sessions
	Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss	SDG 15	Quantification of forest area with respect to the total area of the indigenous reservation

In this aspect, the CAR2 finding was related to the adequate reporting of the SDGs, additionally to take into account the additionality of these SDGs, in order to report only those that are directly related to the project's activities.

6.5 Co-benefits (if applicable)

The project does not apply to special categories under the BCR standard.

6.6 Double counting avoidance

Following the guidelines established in the tool to Prevent Double Accounting, version 1, issued on March 9, 2023, verification of the project area and leakage was carried out. This procedure involved a thorough analysis to detect possible overlaps with other GHG mitigation initiatives, using standards databases and programs such as BioCarbon Registry, Cercarbon, ColCX and VERRA.

The main objective was to compare the coordinates or shape files of different projects registered within the area of influence of the El Tigre REDD+ Project, in order to confirm that there are no overlaps and to ensure the absence of double counting.

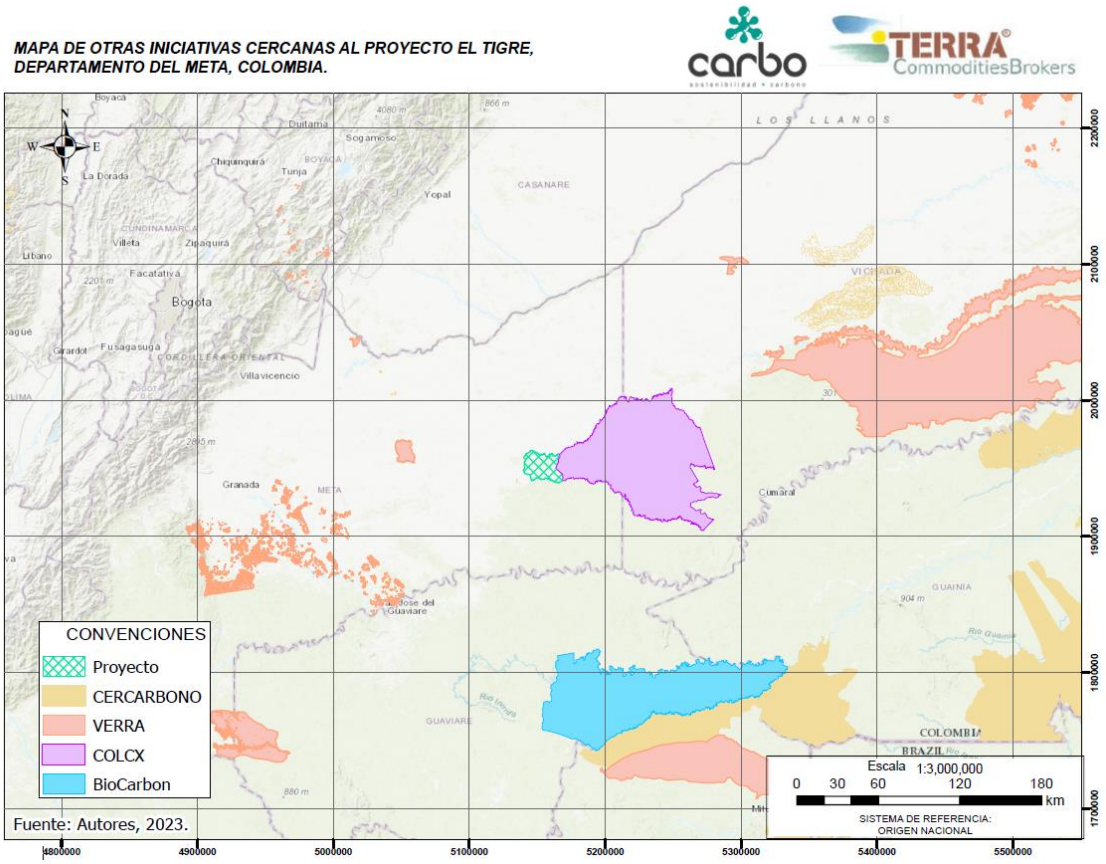


Figure 4. Map of possible projects that could represent a risk of double counting.

In addition, the evaluation considered the possible alignment with Law 2 of 1959, the absence of overlaps with protected areas (SINAP), and the possibility of overlaps with mining titles and hydrocarbon exploration and exploitation areas. After evaluating all possible overlap scenarios in the project area, the audit team determined that there are no compatible or incompatible overlaps with other programs or projects in the area.

6.7 Compliance with Laws, Statutes and Other Regulatory Frameworks

VERSA has confirmed that the greenhouse gas mitigation project complies with the applicable legal requirements, as established in the PDD documents. This verification included the identification of relevant regulations, laws or resolutions, as well as an analysis of their context of application and compliance. VERSA's audit team, in its role as validation and verification organization, relies on the transparency, consistency and traceability of the information provided by the project holder. Additionally, compliance with new standards and existing policies such as the development plan law 2294 of 2023 and the BCR Tool to demonstrate compliance with safeguards was verified.

In addition to the above, the project also implements measures to continuously monitor possible changes in relevant legislative aspects that may have an impact on the activities of the El Tigre REDD+ Project.

6.8 Carbon ownership and rights

The team audits that ownership and carbon rights are linked to land tenure rights considering that the project is implemented in the territory of the Indigenous Reserve El Tigre which is legally conferred by Resolution 041 of July 21, 1983 (issued by INCORA). Considering that the proponents of the project are the El Tigre Indigenous Reserve, CARBO Sostenible SAS and Terra Commodities SAS, during the monitoring period a distribution agreement was signed and ratified by the parties involved.

No new contracts have been presented since then.

6.9 Risk management

Table 13. Non-permanence risks identified in the PDD.

DIMENSION	***RISK***	***RISK ASSESSMENT***	***MITIGATION AND MONITORING***	***ASSESSMENT***
Environmental	*Fire*	*Low*	*- Visual detection of fires during the tours conducted by members of the community. - Interpretation of satellite images. - Define a communication and support request mechanism with entities that attend to emergencies (Cormacarena,*	*1. Communicate the detection of a fire, its location and approximate extent to the Captain of the Resguardo. 2. Record the fire information in a document: People who detected the fire, Date of Occurrence, Location, Extent, Duration of the event. Report the event to CARBO-TERRA and local emergency*

DIMENSION	*RISK*	*RISK ASSESSMENT*	*MITIGATION AND MONITORING*	*ASSESSMENT*
			Firefighters, Army, National Unit for Disaster Risk Management - UNGRD).	*response institutions (Cormacarena, UNGRD, Firefighters, etc.). 4. Estimation of the affected area by means of satellite images and field verification (if possible).*
	Floods	*Low*	*- Visual detection of flooding during community members' movements.* *- Interpretation of satellite images.* *- Define a communication and support request mechanism with entities that attend to emergencies (Cormacarena, Firefighters, Army, National Unit for Disaster Risk Management - UNGRD).*	*1. Communicate the detection of a flood, its location and approximate extent to the Resguardo Captain.* *2. Record the flood information in a document: Persons who detected the event, Date of Occurrence, Location, Extent.* *2. Record the flood information in a document: People who detected the event, Date of Occurrence, Location, Extent. Report the event to CARBO-TERRA and local emergency response institutions (Cormacarena, UNGRD, Fire Department, etc.), if necessary. 4. Estimation of the affected area by means of satellite images and field verification (only if possible).*

DIMENSION	RISK	RISK ASSESSMENT	MITIGATION AND MONITORING	ASSESSMENT
Social	Dispute over land tenure"	Medium	The existence of the resolution or administrative act that grants the ownership of the resguardo's land was verified. Likewise, the procedure described in the following cell was verified.	1. The Captain of the Indigenous Resguardo shall identify the actors who wish to claim the rights to the titled lands as Indigenous Resguardo territory. 2. Report to the Ministry of Interior, to the indigenous liaisons of the local mayor's office and respective governor's office and to CARBO-TERRA the intention of a third party to claim land titling rights. 3. Follow the regular procedures and channels for settling land tenure disputes.
	Low stakeholder participation"	Medium	- Implementation of the activities defined and agreed with the community, according to the stages to be defined. - Monitoring of progress and expected results in each stage. - Definition and implementation of improvement actions to address the identified problems of appropriation of the activities. - Provide constant accompaniment to the actors involved in the project.	1. Review the results obtained from the activities and stages of implementation and identify problems of ownership by the project stakeholders. 2. Quantify the hectares of forest of forest deforested and estimate the CO_2 emissions associated with the non-appropriation of project activities. Discount the emissions generated from the 15% buffer during the monitoring period of the REDD+ activities. The measurement of this complies with the requirements of the BCR v3.2 standard and the

DIMENSION	RISK	RISK ASSESSMENT	MITIGATION AND MONITORING	ASSESSMENT
				Permanence and Risk Management TOOL v1.

This was supplemented with the following information from the RM document

Table 14. Non-permanence risks identified in the RM.

Dimension	Risk	Prob	Imp	Q	Classification	Justification
Social	Weakening of the governance structures defined by the indigenous reservation	1	1	1	Low	During the monitoring period, government structures were strengthened by strengthening capacities, developing participatory spaces, and establishing the committee for project implementation.
	Community dissatisfaction with the implementation of the REDD+ project	1	1	1	Low	During the monitoring period, no complaints were made regarding the implementation of the project.
	Economic dependence on the income generated by the commercialization of the CCVs	1	2	2	Low	During the monitoring period, the evaluation of profitable alternatives to diversify the income sources of the reservation members began.
	Cultural changes (e.g. loss of traditional IR practices)	1	1	1	Low	During the monitoring period, the implementation of workshops and

Dimension	Risk	Prob	Imp	Q	Classification	Justification
						establishment of conucos aimed at strengthening traditional practices and cultural identity.
Financial	The project breaks even after more than 5 years	1	1	1	Low	The project has already reached financial equilibrium.
	Change in the market prices of CCVs	1	1	1	Low	During the monitoring period the variation in CCV prices was not significant.
	Annual Budget Deficit	1	1	1	Low	During the monitoring period there was no budget deficit.
	Delays in the implementation of project activities due to poor budget programming	1	1	1	Low	The implementation of the activities was carried out in accordance with the budget programming and the deadlines defined by the project proponents.
	The project secures a financing percentage of less than 50%	1	1	1	Low	During the monitoring period, the project secured a financing percentage of more than 50%.
	Financial viability of the project	1	1	1	Low	The project is financially viable.

As mentioned above, it has been verified through an exhaustive review of documents and on-site visits that a thorough and consistent risk analysis is performed. Nevertheless, the project follows the standards established in the Biocarbon Registry. This implies that 15% of the Verified Carbon Credits are set aside during the corresponding accreditation and verification periods. The project's certifying agency carries out this process by placing the reserved credits in an account, in order to ensure preservation and avoid transformation of conservation areas during the duration of the project. Furthermore, no financial risks associated with the project were identified.

6.10 Stakeholder engagement and consultation

The stakeholder that participated in the characterization process was CORMACARENA, which was interviewed in order to identify their level of knowledge of the project and its articulation. In addition, other parties that are part of the project were interviewed, such as

the governance structure of the project. In addition, the following activities were reported in the RM document, which were contrasted with the field visit.

Table 15. Activities reported in the period of verification regarding stakeholder consultation

Workshop	**Date**	**Topics addressed**
Implementation Workshop 1	*11/12/2021*	• *Concept note format for project formulation* • *Preparation of the annual investment plan*
Implementation Workshop 2	*09/07/2022* *10/07/2022* *11/07/2022*	• *Component (sustainable productive activities, social investment, governance, monitoring)* • *REDD+ Committee and roles* • *Trust and budget execution* • *Prioritization of social investment, monitoring and sustainable productive activities*
General Assembly	**Date**	**Topics addressed**
General Assembly 1	*09/07/2022* *10/07/2022* *11/07/2022*	*Definition of sustainable productive alternatives – Conucos and farina*
Assembly 2 *(REDD+ Committee)*	*20/09/2022* *21/09/2022* *22/09/2022*	• *Definition of sustainable productive alternatives activities – farina* • *Social investment prioritization* • *Governance projects requirements* • *Territorial monitoring project*

6.10.1 Public Consultation

The project was under public consultation during the period of 11/27/2023 - 12/27/2023, however, no comments were received.

Evidence provided by the proponent suggests that no complaints or grievances were received from stakeholders during this period.

6.11 REDD+ safeguards (if applicable)

VERSA's audit team verified the reporting of compliance with environmental and social safeguards, based on the verification of the REDD+ Safeguards Tool, Version 1.1 (26/01/2023). This was complemented with Article 230 of the development plan for Colombia.

Table 16. Compliance with social and environmental safeguards according to the National Interpretation for Colombia of the El Tigre REDD+ Project.

Salvaguarda Nacional	***Descripción***	***Cumplimiento***	***Evidencias/observaciones***
1. Correspondence with national legislation	*The initiative is developed within the framework of the National Forestry Development Plan, international conventions and agreements signed by Colombia in the areas of: Forests, Biodiversity and Climate Change, as well as the national policies corresponding to these agreements.*	*Compliant. The initiative complies with the provisions of the National REDD+ Project Policy and part of the climate change management strategies and forest governance instruments and environmental regulations, as indicated in the regulatory compliance follow-up matrix and in section 5 of the monitoring report.*	*See legal compliance matrix (folder 4. Legal Compliance). See monitoring report (folder 1, PDD and IM).*
	All proposed REDD+ Policies, Actions and Measures must be in correspondence with:		
	-International agreements signed by Colombia.		
	-National legislation (the Constitution, laws and decrees).		
	-National policies, programs and projects.		
2. Transformation and access to information	*Stakeholders have transparent, accessible and timely information related to REDD+ actions in the information platforms or media to be determined.*	*Compliant. As part of the project development, participatory workshops have been held with community members. The workshops have been developed in language appropriate for the understanding of the participants. Some of the topics that have been addressed*	*See folder 10. Confidential documents (signed letters of intent and commercial agreements). See document delivery report (folder 4, Legal compliance, subfolder Transparency and access to information). See folder 6, Activities, subfolder Workshops and Assemblies.*
	If there are ethnic groups involved that do not speak Spanish well, it should be ensured that in the consultation and information areas there are interpreters for their language, as well as adequate material to		

	facilitate their understanding.	*correspond to the activities prioritized for execution, their implications and responsibilities. In addition, all project documentation (both design and implementation documentation) was physically delivered.* *The letter of commitment and mandate contract signed by the authorities of the Indigenous Reserve are available. There are also minutes of approval of the project activities in General Assemblies held by the communities.*	
	Be clear in reporting on:		
	- Which entity is in charge of formulating and implementing the measure.		
	- What are the benefits to be delivered to the communities in the territory.		
	- The commitments made by the parties involved in the implementation of the measures.		
3. Accountability	*Institutions and stakeholders report on their management of REDD+ to stakeholders, institutions and the general public and include information on the implementation and compliance with safeguards.*	*Compliant. During the implementation of the project, the project owners and the organization supporting the implementation, carried out the accountability corresponding to the first verification, according to the established implementation and monitoring plans. During the event, the projects implemented, the state of progress of the implementation of the prioritized*	*See accountability supports (folder 4. Legal compliance, accountability subfolder).*
	Those in charge of the implementation of REDD+ activities should convene accountability spaces where their management reports are presented: what has been done, how, how much has been spent and how the resources have been invested, and what are the results.		

	Information on the status of implementation of safeguards for risk mitigation and benefit enhancement should be included.	*projects, results generated, investment and balance of resources were presented.*	
	Stakeholders are committed to attend these informative forums. Accountability reports must be public and accessible to the various stakeholders.		
4. Recognition of forest governance structures.	*REDD+ actions are developed in accordance with the existing forest governance structures established by the rules and/or by establishing the necessary structures among the actors involved in the process (strengthening or creating new structures can be a mechanism for implementing governance).* *In some cases where various stakeholders are involved, the establishment of new arrangements or articulation mechanisms for decision making may be required. These could be forestry roundtables, monitoring committees or the creation of spaces for dialogue within the framework of community action boards.*	*Compliant. There is an appropriate governance structure that takes into account the ethnic particularities, knowledge and traditions of the community. The project has an administration scheme that recognizes the structure of the government of the communities of the resguardo. It is recognized that the axis of the organization of the indigenous reservation that makes up the El Tigre REDD+ Project is the indigenous captaincy. In order to implement the project, the REDD+ Committee has been formed to address specific tasks and activities.*	*See Management Scheme (folder 9. Confidential documents, file Administration Scheme_El Tigre REDD+.pdf)*

		Priority has also been given to updating the Indigenous Life Plan within the project, which seeks to strengthen the communities' self-government.	
5. Capacity building	The strengthening of the technical, legal and administrative governance capacities of the actors directly involved is guaranteed, so that the parties can make documented, analyzed and informed decisions. It is necessary to have programs that contribute to the capacity building of the stakeholders involved as required in each case: - Technical skills: training in REDD+, climate change, forest governance, sustainable forest management, conservation, monitoring, and implementation of sustainable production models, among others. - Legal skills: training in national legislation and international agreements related to these issues. - Administrative skills: training in project monitoring, resource management and accountability tools	Compliant. In the development of the workshops for structuring and prioritizing the activities to be executed, the topics of climate change, REDD+, sustainable management, monitoring and sustainable production systems, among others, have been addressed. As part of the project planning exercise, capacity building is planned for each of the project's components, corresponding to sustainable production systems, social investment, governance and monitoring, which involves administrative and legal issues for the proper implementation of the project. This will contribute to the goal of achieving sustainability of	Currently, the topics of climate change, REDD+, monitoring, use of technological tools, project formulation and training of leaders have been addressed during project workshops and meetings with community members and representatives. The technical, administrative and legal capacities are part of the investment phase of resources from the commercialization of the certificates, as can be seen in the training and workshop indicators of the activities defined in the PDD. Future workshops are planned and will be recorded according to the guidelines defined in the monitoring plan.

		the results over time and once the project is completed.	
6. Free, Prior and Informed Consent	When a measure or action affects or may directly affect one or several ethnic groups, the national provisions on consultation and free, prior and informed consent established in legislation and jurisprudence must be applied, as well as the guidelines issued by the Ministry of the Interior as the competent entity in this area, with the support of the control agencies.	Compliant. The project complies with current regulations regarding consultation and relations with indigenous communities and was developed at the initiative of the indigenous reservation. Likewise, the REDD+ activities and the theory of change respond to the prioritization made by the community members during the participatory workshops that were carried out in the framework of the structuring that took place in the territory (these were previously validated).	The design, activities and final structure of the project were approved by the general assembly, which is the highest decision-making body (a process that has already been validated). In addition, the free, prior, and informed consent of the communities that are part of the project has been ratified at the General Assemblies.
7. Respect for traditional knowledge	Traditional knowledge systems and local and ethnic communities' own visions of the territory are recognized, respected and promoted in accordance with national legislation and in compliance with international agreements.	Compliant. The project complies with the regulations on consultation and relations with indigenous communities. During the implementation of project activities,	The project activities have been defined and prioritized by the members of the communities of the resguardo. In this way, the structure and needs identified by them have been respected. Priority has also been given to strengthening traditional agricultural production practices (during

	For the development of any initiative to reduce deforestation, the different cultures that inhabit the territories must be taken into account, respecting their ways of understanding and relating to the environment, so that the traditions, uses and customs of the communities are not affected.	the culture, worldview, knowledge and skills of the community participating in the project have been taken into account.	the second monitoring period the implementation of conucos was initiated), strengthening governance (workshops) and updating the internal regulations of the resguardo. These activities are closely linked to the protection and recognition of culture, self-government and traditions. The evidence is presented in folder 6. Activities.
8. Profit sharing	The participation and fair and equitable distribution of the benefits generated by policies, measures and actions to reduce deforestation for ethnic and local peoples and communities, and of all those benefits derived from traditional knowledge, innovations and practices for the conservation and sustainable use of forests, their diversity and Ecosystem Services is guaranteed.	Compliant. There is a distribution scheme for the distribution of income derived from project activities that ensures it is done in an equitable manner among project participants..	The project has a Certificate Marketing Agreement with the community and the method of resource distribution was approved at the general assembly. See folder 9. Confidential documents.
9. Territorial rights	The collective and individual territorial rights of ethnic and local peoples and communities are respected; their cultural, economic and spiritual use and significance. For this purpose, the land tenure forms in the areas where REDD+ measures and actions are expected to be implemented must be known and decisions	Compliant. The project is aligned with the regulations on consultation and relations with indigenous communities. In the formulation and implementation of project activities, the culture, knowledge, and capacities of the	The results of the workshops, as well as the legal documentation representing the resguardo demonstrate that the project has been defined by the legitimate owners of the territory and Cabildo Gobernador. Land titling is supported by Resolution 041 of July 27, 1983, issued by INCORA (see Folder 4. Legal Compliance, Land Tenure subfolder).

	must be made accordingly.	*communities have been taken into account. In addition, it is recognized that the form of land tenure corresponds to collective ownership and that the area is titled in favor of the El Tigre Indigenous Reserve.*	
10.Participation	*The right to full and effective participation of all stakeholders is respected to ensure good governance and adequate decision making on REDD+.* *The participation structures of each stakeholder group, especially communities, must be recognized and respected, in accordance with national legislation and international agreements signed by Colombia.*	*Compliant. The community has been involved in the formulation and execution of the project, taking into account the applicable regulations and considering the organizational structure of the indigenous reservation proposing the project.*	*See folder 6. Activities, subfolder Workshops and assemblies.*
11. Forest conservation and biodiversity	*REDD+ initiatives support forest conservation and the implementation of measures established for this purpose.* *REDD+ initiatives developed in the country should not be detrimental to the conservation of forests and the biodiversity they harbor.*	*Compliant. During the monitoring period, the project contributed to forest conservation in the project area and in the leakage area; during this period, forest loss and forest degradation was less than estimated in the baseline scenario.*	*See folder 3. Maps and GDB*
12. Environmental goods and services provision	*REDD+ initiatives support the provision and enjoyment of ecosystem services.*	*Compliant. The project's objective is to protect the forests present in the resguardos'*	*Project activities are aimed at implementing sustainable production systems, improving the governance of the territory and its natural*

	The implementation of REDD+ initiatives must not directly or indirectly affect the benefits provided by ecosystems, which are known as ecosystem services (provisioning, supporting, regulating and cultural), for example: water supply, soil, biodiversity, among others.	*territory, as well as implement management actions that contribute to the conservation of ecosystem services and their permanence at the local and regional level. During the monitoring period, the project contributed to forest conservation in the project area and in the leakage area.*	*resources, as well as monitoring forest cover and its permanence over time. Considering that the project investments are aimed at developing these lines of action, it is expected that the ecosystem services of climate regulation, provision of food, water and medicine, among others, will benefit from the implementation of the project.*
13.Environmental and territorial management	*REDD+ initiatives support the consolidation of land-use and environmental management instruments provided for in the legislation, with a focus on conservation and sustainable forest management.*	*Compliant. Within the framework of strengthening forest governance, the Indigenous Life Plan will be updated and a Land Management Plan will be developed, taking into account the forms of management defined by the members of the Indigenous Reservation..*	*During the monitoring period, the Indigenous Life Plan was not updated nor was the Land Management Plan prepared; however, this activity is planned to be developed within the framework of project implementation according to the priorities defined by the members of the IR.* *During the monitoring period, actions articulated with the update of the Indigenous Life Plan were implemented, such as the update of the Community Census and the Internal Regulations.*
	It is necessary that the REDD+ initiatives carried out in the country recognize, respect, adapt or strengthen the measures and instruments of territorial and environmental planning that are defined by national legislation. It is also ideal to encourage citizen participation in the formulation and adjustment of these instruments, in accordance with land use.		

	The specific forms of land management of ethnic groups and local communities should also be recognized in order to support their permanence over time.		
14.Sectorial planning	*Sectoral REDD+ actions are proposed based on environmental and territorial planning instruments, as well as legislation related to the conservation of forests and their biodiversity.*	*Compliant. Sectoral REDD+ actions are proposed based on environmental and territorial planning instruments, as well as legislation related to the conservation of forests and their biodiversity. When a sector defines and implements REDD+ actions, these must be articulated with national legislation that protects forests, their conservation and the diversity they harbor.*	*The project is articulated with the Municipal Development Plan of Puerto Gaitan, with its general approach to address unmet basic needs and meet the Sustainable Development Goals, and with programs 1.1. public health and service delivery, 1.2 on environmental health, 2.1 on quality and coverage of early childhood education, preschool, elementary and middle school, 3.1. Access to drinking water and basic sanitation services, 3.2 Access to housing solutions, 3.4 land use planning, 6.1 social and productive inclusion, 7.1 agricultural technology and innovation, 7.2 productive inclusion of small rural producers, 7.3 productive infrastructure*

	When a sector defines and implements REDD+ actions, these must be articulated with national legislation that protects forests, their conservation and the diversity they harbor.		*and marketing, 7. 3 productive use of rural territory, 10.1 productive consolidation of the electric power sector, 15.1 strengthening of environmental management and sustainable development, 15.2 conservation of biodiversity and its ecosystem services, 15.3 environmental education, 15.4 low-carbon development, 15.6 territorial environmental management.* *With respect to the Departmental Development Plan, the project supports Program 1 for strengthening agricultural, agroindustrial, forestry and agrotourism production chains, including food security, training and technical assistance, Program 2 on consolidation and access to electricity, including non-renewable energy, green and low carbon growth, biodiversity conservation and ecosystem services, and the Use of Economic Instruments; and Program 5 on planning and mitigation of climate change, Program 6 on environmental education, Dimension 2 of the plan on basic and secondary education, access to health services, better housing, access to drinking water and basic sanitation.* *Similarly, the REDD+ El Tigre project is articulated with the Institutional Action Plan 2020 - 2023 we are life, we are CORMACARENA and its operational actions*

			in relation to objective 1; Ensure the conservation of strategic ecosystems, sustainable management of water supply and adaptation to climate change and its programs of Management for conservation, preservation of forests and associated biodiversity, territorial environmental management. Likewise, regarding objective 2: Promote the sustainable use of natural resources to contribute to economic diversification and social welfare of the population; objective 3: Improve environmental education processes and ensure spaces for citizen participation..
15. Forestry control and surveillance to prevent the displacement of emissions.	REDD+ initiatives incorporate measures to reduce emissions displacement in their design and ensure timely monitoring and control when emissions displacement occurs. Community monitoring, articulated with early warning systems for deforestation, and the activation of protocols that allow for timely responses, can be decisive in ensuring that the problems associated with forest loss and degradation do not spread to other places.	Compliant. One of the project's objectives is to contribute to the monitoring and conservation of the forests and biodiversity present in the territory through the development of targeted actions. Community participation has characterized the entire process of structuring and implementing the project, as well as the definition of REDD+ activities to halt deforestation. The project also defined a leakage area that recognizes the	See evidence of community monitoring activities (folder 6, Activities, Monitoring subfolder). See folder 3, Maps and GDB

		dynamics of mobilization of deforestation agents; likewise, during the monitoring period, a forest ranger project was implemented to monitor the status and permanence of the project area.	

In addition, activities related to interviews were carried out, which together with the verification of the project's GIS information, led to the conclusion that the project was consistent with compliance with social and environmental safeguards.

6.12 Climate change adaptation

In accordance with the section 10.8 of the BCR Standard, the project carried out the following actions related to climate change adaptation during the monitoring period:

e) The project considered the National Climate Change Policy, under the following strategic lines:

iii) Strategy: Territorial Strategies

- *Line of action 1: The project of* Conucos *promoted production systems to improve competitiveness, incomes and food security, especially in vulnerable areas.*
- *Line of action 3: The project of* Conucos *promoted comprehensive actions in the traditional productive systems of communities that help the efficient use of the land, and agricultural technology assistance through workshops decreased vulnerability to climate change.*

iv) Strategy: Management and Conservation of Ecosystems and Their Ecosystem Services for Low-Carbon and Climate Change-Resilient Development

- *Line of action 1: During the monitoring period, the project promoted the conservation of terrestrial ecosystems that provide environmental services that strengthen the adaptation of socio-economic systems to climate change.*
- *Action Line 4: During the monitoring period, the project strengthened the forest governance to prevent deforestation and forest degradation through workshops and surveillance routes.*

f) The project has improved the conditions for the conservation of biodiversity and its ecosystem services, considering that it has allowed the conservation of natural forest cover and, therefore, of biological corridors in an area of high biodiversity. During monitoring period, a total forest extension of 1,412 ha was preserved within the project area due to the implementation of the project activities.

g) In participatory activities such as workshops, the capacities of communities to make decisions that allow them to anticipate the negative effects of climate change were strengthened.

h) Through the project of conucos, *the project implementation contributed to the development of comprehensive actions that promote the efficient use of the land through the conservation of existing natural covers and the strengthening of family production systems.*

7 Internal quality control

During the visit to the facilities of CARBO Sostenible y Terra Commodities and throughout the documentary review phase, the Project Owner successfully demonstrated the development and implementation of quality control and assurance procedures. These procedures include manuals, guides, and formats that have proven to be relevant, appropriate, sufficient, and consistent, fully complying with the criteria set forth by BCR Standard v3.1.

8 Verification opinion

The audit team conducted independent validation and verification of the "REDD+ El Tigre project" in accordance with the following documents and regulations:

- *BCR Standard, V 3.1 dated July 25, 2023.*
- *Methodological Document Sector AFOLU / BCR0002 Quantification of GHG Emission Reductions from REDD+ Projects. Version 3.2, September 23, 2023.*
- *ISO 14064-2:2019 Standard.*

It has been verified that all activities established in the validation and verification process have been executed successfully. Additionally, it is confirmed that the statement related to Greenhouse Gas (GHG) Emissions lacks substantial and material discrepancies, ensuring a 95% assurance level as stipulated in Resolution 1447 of 2018.

It is verified that for the monitoring period from 2021 to 2023, the total estimated reduction in Greenhouse Gas Emissions (GHG) was 362,185 tCO2e. These reductions can be traded in

the voluntary or regulated market and meet the requirements for opting out of the carbon tax, as stipulated in Decree 926 of 2017.

Table 17. EMISSION REDUCTION MONITORING PERIOD 2021-2023

Ecosystem	Baseline GHG Emissions (tCO2e)	Project GHG Emissions (tCO2e)	Net GHG Reduction (tCO2e)
Average Annual Estimate	134,092/	13,634	120,728
TOTAL	402,278	40,902	362,185

The lead auditor from VERSA recommends a positive validation and verification opinion. The validation process unfolded as follows: i) strategic planning, monitoring plan, and ex ante and ex post estimation of GHG reductions; ii) on-site audit and interviews with stakeholders; iii) resolution of outstanding issues and issuance of the final validation report and opinion. Clarifying and corrective actions were proposed during the validation process, all of which have been successfully closed, as explained in section 12.1 of this report.

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

9 Verification statement

Versa Expertos en Certificación S.A.S. been commissioned by CARBO Sostenible and Terra Commodities to verify the El Tigre REDD+ GHG emissions reduction project. The El Tigre REDD+ project involves the activities developed in Puerto Gaitán, Meta, Colombia. The El Tigre REDD+ project has been developed in accordance with the guidelines of international standards ISO 14064-2:2019, ISO 14064-3:2019 and the specific requirements of the GEI Biocarbon Registry program.

Versa Expertos en Certificación S.A.S. conducted a review of all the supporting documentation used by CARBO Sostenible y Terra Commodities for the elaboration of the El Tigre REDD+ project and made a field visit together with CARBO Sostenible and Terra Commodities, where through interviews and review of primary information sources, it confirmed the organizational and reporting limits, activity data, emission factors and global warming potentials used; as well as the methodological assumptions and exclusions made.

Versa Expertos en Certificación S.A.S. established the objectives, scope and verification criteria in the commercial proposal and legal agreement VERSA-P-201 and in the approved

audit plan for the verification of the El Tigre REDD+. The objectives, scope and verification criteria are described below:

Objective

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

Scope

Validate and verify the project activities, its PDD, its monitoring plan, its GHG sources, sinks and/or deposits, its GHG emissions reduction quantification period, its baseline scenario, its requirements management processes legal and information, guidelines and methodological documents Biocarbon Registry. Sectoral scope: Forestation and reforestation.

Criteria

- *ISO 14064-2:2019*
- *ISO 14064-3:2019*
- *AFOLU BCR0002 Quantification of GHG emission reductions. Version 3.2 REDD+ Projects Methodology*
- *BioCarbon Registry requirements*

Versa Expertos en Certificación S.A.S. ensures that the data and information supporting the GHG statement are historical in nature. Verification activities have been configured in such a way that they offer a high, but not absolute, level of assurance.

Versa Expertos en Certificación S.A.S. identified that, according to the review of the evidence provided by CARBO Sostenible and Terra Commodities and during the field visit, from the beginning of the initiative El Tigre REDD+ project has generated contributions to the Sustainable Development Goals (SDG 1, SDG 2, SDG 4 and SDG 15 defined by the project) applicable for both components (REDD+), according to the relevant criteria and indicators.

Versa Expertos en Certificación S.A.S. verified that the project presents the procedures related to the monitoring of co-benefits for the special categories. The project does not apply to special category.

Versa Expertos en Certificación S.A.S. based on the results of the activities developed, it declares that the El Tigre REDD+ project of CARBO Sostenible and Terra Commodities complies with the principles established by ISO 14064-2:2019, ISO 14064-3:2019 and the GHG Biocarbon Registry program are within the level of material assurance and importance and is free from material errors. This statement is addressed to BioCarbon Registry and other interested parties and is issued.

Report No.: GEI-P-282

Level of assurance: 95%

Legal Agreement No.: VERSA-P-0201

Material discrepancy: 5%

10 Annexes

Annex 1. Competence of team members and technical reviewers

In the following Table 1, the audit team selected by VERSA for the validation process of the EL TIGRE REDD+ Project 1 is listed:

Table 18. Equipo auditor

Full Name(s)	*Role*
Fabián Patiño	*Lead Auditor/Technical Expert*
Lucas Rivera	*Technical Reviewer*
Camilo Montaña	*Issuer of the V/V opinion*

Fabian Andres Patiño:

Forestry Engineer, Francisco José de Caldas District University, with expertise and knowledge in forest plantations, formulation and management of environmental projects, development of management plans, watershed management, establishment of forest nurseries, impact studies and environmental licenses, floristic composition studies, forest exploitation, environmental education, forest inventories, and management of prohibited species.

He has experience in urban tree management, pruning plans, completion of technical forms for the SDA, interpretation of vegetation coverages, design and execution of forest inventories, ecological restoration, maintenance of prohibited species, environmental impact assessment, among others, for infrastructure, research, and the oil & gas sector. Experienced and proficient in the use of geographic information systems, office tools, and statistical programs such as R and SPSS. Knowledgeable in REDD+ projects and as a Validation and Verification Body (OVV).

Lucas Rivera:

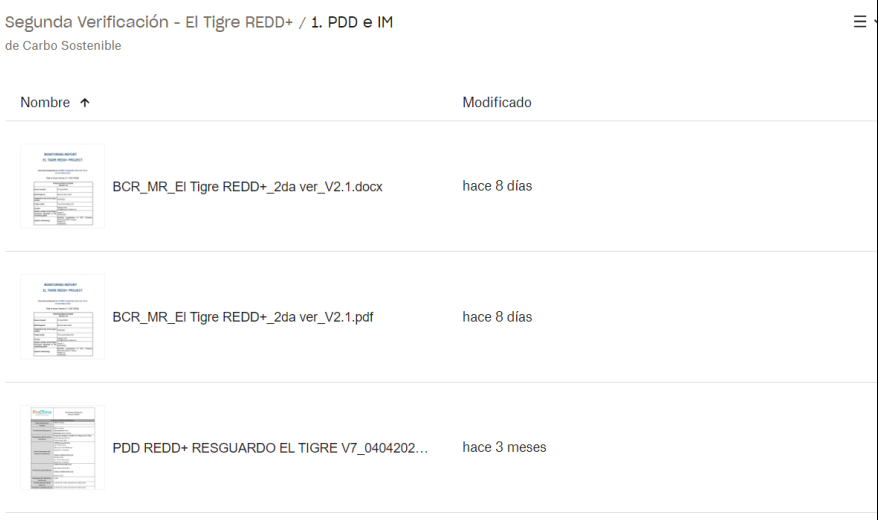
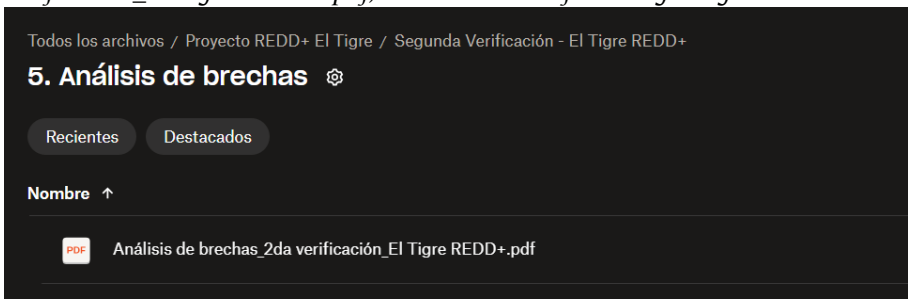
Consultant with more than thirteen years of international experience in REDD+, ARR, transportation, waste and energy for its formulation, validation, verification and issuance of carbon credits. With Master's training in Environmental Management, Master's Degree in Financial Administration and Forestry Engineering. Carbon Footprint and GHG Auditor.

Camilo Andres Montaña Salamanca:

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

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

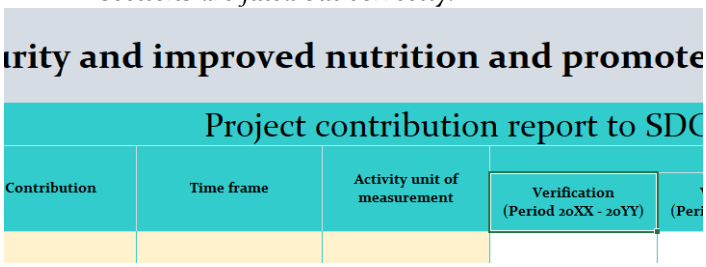
Finding Nº:	*1*	*Type of finding:*	*CAR*	*X*	*CL*	
Description:	There is no evidence in the project of how the BCR Version 3.2 standard, paragraph 29 Transition Plan, is complied with.					
Objective Evidence	*During the review of the MONITORING REPORT EL TIGRE REDD+ PROJECT document, no evidence was found of the gap analysis that should be taken into account by projects that were previously validated under the criteria of the latest version of the BCR standard, its methodologies, guidelines and tools.*					
Response:	*The project adopted the version of the standard applicable for the preparation of the monitoring report, taking into account the transition periods. Considering that the current version of the standard corresponds to version 3.2 of September 23, 2023 and that the transition period is 30 days, the project included the following aspects considering the update of the standard with respect to the version used at the time of developing the project and carrying out the first verification:* • *Climate change adaptation - Section 6 of the MR* • *Project permanence and reversion risk - Sections 7 and 8 of the RM* • *Environmental and socioeconomic aspects - MR Section 7 and 8* • *Avoidance of double counting - Tool (see Folder 12. Double counting)* • *REDD+ Safeguards - Section 11 of the MR* • *Avoidance of social and environmental damages and safeguards - Section 7 and 8 of the MR* • *Contributions to SDGs - Tool (see folder 8. SDGs)*					

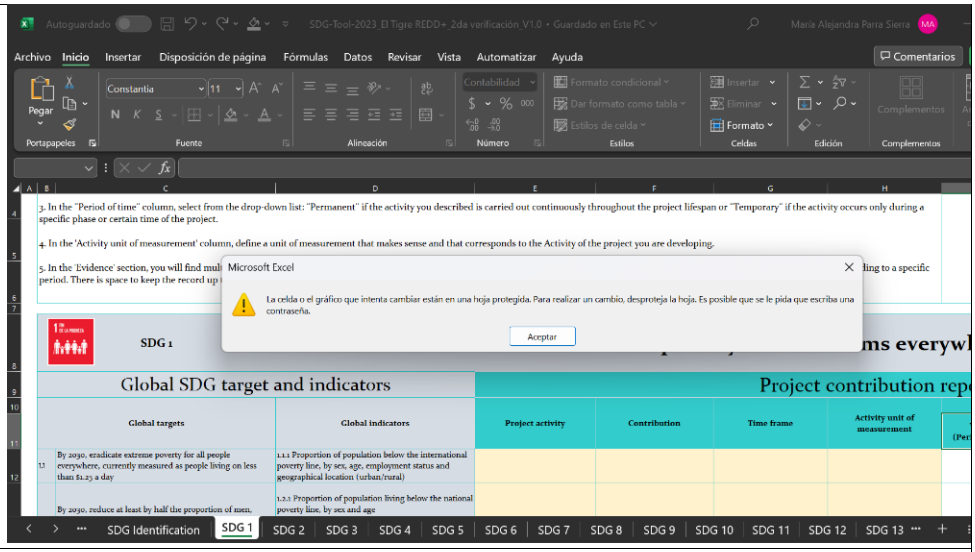
VVB Evaluation:	*It is important for the audit team to be able to identify how the developer carried out the process, action plan or improvement plan to address compliance with the new BCR standard criteria in an integral manner.*					
Conclusion :	*Close finding*		*Maintain finding*	*X*	*FAR*	
Response:	*PDD and IM the document Gap Analysis_2nd verification_El Tigre REDD+.pdf, includes the gap analysis in accordance with the provisions of section 29 of the BCR Carbon Standard, V3.2 of September 23, 2023.*					
VVB Evaluation:	*The Gap Analysis document mentioned by the developer was not found when reviewing the above-mentioned folder.*  *You are again requested to submit this document Gap Analysis_2nd verification_El Tigre REDD+.pdf in order to assess its adequacy.*					
Response:	*Gap analysis document is presented in folder 5. Gap analysis, file Gap analysis_2nd verification_El Tigre REDD+.pdf, as shown in the following image:* 					
VVB Evaluation	*The gap analysis document was found to clearly identify the differences between the different versions of the standard. However, it is necessary that in the future the developer performs this analysis for future verifications.*					
Conclusion :	*Close finding*		*Maintain finding*		*FAR*	*X*

Finding Nº:	2	Finding type:	CAR	X	CL	
Description:	The project is not clear on how it will comply with the right to prior consultation by the black and indigenous communities of the project, which is contrary to Law No. 21 of March 4, 1991 Decree 2353 of 2019 numeral 1 of Article 16 A of the aforementioned decree, assigned to the Technical Subdirectorate of Prior Consultation of the Directorate of the National Authority for Prior Consultation, the function of "Determining the appropriateness and timeliness of prior consultation for the adoption of administrative and legislative measures and the implementation of projects, works, or activities, according to the criterion of direct affectation, and based on the legal, cartographic, geographic or spatial studies required"; Safeguard b decision 1/COP. 16 paragraph 19 and safeguard 2 BCR Tool for demonstrating compliance with REDD+					
Objective Evidence	No evidence was found in the RMV or PDD document that the project has advanced the prior consultation process.					
Response:	The project does not require Prior Consultation as required by Decree 1320 of 1998 by the indigenous communities of the project, considering that among the owners of the project is the Indigenous Resguardo El Tigre. That said, the project has the Free, Prior and Informed Consent of the communities of the resguardo for its development and implementation, which was ratified in a participatory meeting held on September 9, 2021 (see folder 9. Confidential documents, file Acta Acta aprobación acuerdo comercial_REDD+El Tigre.pdf). Similarly, the project was approved in a general assembly held on April 24, 2021, being this the highest decision-making body of the resguardo (see folder 9. Confidential documents, file Acta Acta Asamblea aprobación de proyecto_REDD+ El Tigre.pdf). In 2018, the Resguardo Indígena El Tigre generated approaches with the company Plan Ambiente with the interest to develop and implement carbon projects in their territory (see folder 9. Confidential Documents, file Power to develop carbon project_El Tigre 062018.pdf). From this expression of interest, the communities began to implement actions aimed at protecting their territory. Subsequently, the companies Plan Ambiente, CARBO Sostenible and Terra Commodities identified the opportunity and defined the joint work scheme in order to support the previous relationship with the indigenous reservation and the development of the REDD+ project. In 2020, the Carbo-Terra business alliance visited the resguardo, presented information related to the REDD+ project and the conditions of the contract that would mediate the development of the REDD+ project; in their autonomous spaces, the community reviewed the proposal and decided to participate as a proponent of the project, then the letter of intent and exclusivity between the Resguardo Indígena El Tigre, CARBO Sostenible and Terra Commodities was signed for the development and sale of certificates of the REDD+ project of the RI. Subsequently, in 2021, the agreement for the development and commercialization of emission reductions between CARBO Sostenible, Terra Commodities and Resguardo Indígena El Tigre for the development of the REDD+ project was signed and ratified (see Folder 9. Confidential Documents, files Resguardo El Tigre_Signed Letter of Intent.pdf, Minutes of approval of commercial					

	agreement_REDD+El Tigre.pdf, Development and Commercialization Agreement El Tigre.pdf). *It should be noted that the project design and investment priorities correspond to those defined by the community in the workshops held for the project design (see folder 13. Workshops - Project Design). Similarly, the REDD+ Committee was established as the decision-making body for investment decisions for the implementation of the project, which is made up of members of the various communities that are part of the Indigenous Reserve (see Folder 9. Confidential Documents, file Acta Acta aprobación acuerdo comercial_REDD+El Tigre.pdf).*
VVB Evaluation:	*Although the developer presents information regarding the FPIC process, the right to prior consultation should not be omitted because it responds to the possible level of impact that a project may have, so that its omission may violate the rights of indigenous communities. As stated in tutela Action No. 2023-00095, "...it is NOT the nature of the act that conditions the realization or not of the prior consultation, but the degree of impact that the ethnic community may have with the execution of a certain activity..." ilarly, it is necessary to highlight what was mentioned in the first instance in this finding because it is not the developer's authority to determine the timeliness of prior consultation, since this responsibility falls as stated in Decree 2353 of 2019, paragraph 1 of Article 16 A of that decree, assigned to the Technical Subdirectorate of Prior Consultation of the Directorate of the National Authority for Prior Consultation, the function of "Determining the appropriateness and timeliness of prior consultation for the adoption of administrative and legislative measures and the implementation of projects, works, or activities, according to the criterion of direct affectation, and based on the legal, cartographic, geographical or spatial studies required". In this way, the developer is required to provide evidence of how this right will be guaranteed and additionally of how this procedure will be managed, providing the letter of filing with the Ministry of the Interior of such consultation as evidence.* *Regarding this finding, a technical round table was held in which it was determined that a concept would be sent to the competent entities in order to give a concept regarding the development of this procedure. Once the Certifier gives a concept regarding this finding, the developer must carry out the procedure related to it.* *As shown below the Ministry of the Interior which is attached to the mail.* *It mentions that this procedure must be carried out "...regardless of the stage of the project..."*
Response	*In compliance with the provisions of Decree 2893 of 2011, as amended by Decree 2353 of 2019, and Presidential Directive 10 of 2013, Directive 08 of 2020 and other regulations in force, the project owner filed with the Directorate of the National Authority for Prior Consultation of the Ministry of the Interior the request for Determination of Propriety and Timeliness of Prior Consultation for Projects, Works or Activities of the El Tigre REDD+ project. The support of the filing is presented in folder 14. Consulta Previa (see file Radicado - Solicitud de Evaluación de procedencia.pdf).*

VVB Evaluation:	*It is verified that the developer submitted the request for prior consultation for works or activities of the El Tigre REDD+ project. However, in the future it is necessary that the developer performs and documents this procedure sufficiently, in order to comply with the rights of ethnic*						
Conclusion:	*Close Finding*		*Mantain Finding*		*FAR*	*X*	

Finding Nº:	*3*	*Finding type:*	*CAR*	*X*	*CL*		
Description:	*Sustainable Development Goals SDG Tool Item 10 step 2, demonstrate how the project activities will contribute to the SDG targets and indicators.*						
Objective Evidence	*The developer needs to provide additional evidence or relate it more directly in the documentation, as well as justify and explain how the project contributes directly and coherently in terms of its activities to the SDGs in both the Tool and the MONITORING REPORT EL TIGRE REDD+ PROJECT document.* *1) It is not clear how the project activities are considered to contribute to land tenure rights since this right was granted by INCORA resolution 041 of July 21, 1983. Therefore, this right comes by order of the Colombian state and not on account of the project.* *2) Similarly, it is not clear how the project activities contribute to SDG 5 5.a.1 (a and b), since it uses as evidence a census update that, although it is key for informed decision making, does not directly impact these indicators. The same is true for SDG11 and SDG 13.* *3) It is important to fill out this section of the tool and also to verify that all sections are filled out correctly.*  **ırity and improved nutrition and promote** Project contribution report to SDG Contribution | Time frame | Activity unit of measurement | Verification (Period 20XX - 20YY) | (Peri						
Response:	*1) Recognizing that indicator 1.4.2. is directly associated with the ownership and rights to land legally granted by Resolution 041 of 1983 issued by INCORA to all inhabitants of the resguardo, it was eliminated from the indicators reported by the project.* *2) The adjusted SDG tool is presented without the report of indicators 5.a.1 (a and b), 11.b.2 and 13.b.1 (see folder 8. SDG Report, file SDG-Tool-2023_El Tigre REDD+_2nd verification_V2.0.xlsx).* *3) The section indicated by the auditor cannot be edited in the tool, as evidenced by the following screen capture:*						

	
VVB Evaluation:	*Compliance with the above requirements is verified.*

Conclusion:	*Close finding*	*X*	*Mantain findin*		*FAR*	

Finding Nº:	*4*	*Finding type:*	*CAR*	*X*	*CL*	
Description:	It was found that the project does not take into account criteria related to safeguards and therefore does not comply with Article 232, Paragraph 2, Law 2294 of 2023 which states "The holders of greenhouse gas mitigation initiatives shall comply with... the social and environmental safeguards defined by the United Nations Framework Convention on Climate Change - UNFCCC, and adopted by the country through its National Interpretation of Social and Environmental Safeguards..." and Decision 1/COP.16 paragraph 19 BCR tool to demonstrate compliance with safeguards.					
Objective Evidence	*1. the analysis of complementarity and compatibility was not found to include at least, I the legal framework of the applicable national forest policy; II identification of policy guidelines and objectives, III list the objectives and goals of each of the forestry programs and perform complementarity analysis... additionally, a more exhaustive review of policy instruments applicable to the territory should be conducted.* *2. it is not clear how the project guarantees that its dissemination and socialization channels are suitable taking into account the local context, language, customs, access to technology....* *3. the project should establish the periodicity and mechanism for suitable and inclusive participation (working groups).*					

	4. There is no written community mapping document that identifies a strategy to respect their rights according to their qualities and qualities. 5. It is not clear how the project has maintained the PQRS system, nor is it clear how it has carried out actions so that the different stakeholders are aware of this channel of attention and its mechanism for accessing information in a clear, appropriate and transparent manner. This should be complemented with reasonable response times and deadlines adjusted to the realities of the territory. 6. It is essential that the developer provides an organizational chart of the project's management bodies, the reserve and the developer company, as well as the roles and positions that exist in a succinct and clear manner. *Finally, it is not clear how it complies with Colombian regulations since, although the standard prevails, there are still criteria that are not contrary to it within the national interpretation of safeguards. Therefore, these criteria should be shown to be in compliance.*
Response:	*The project presents the development of the REDD+ Safeguards tool established by the BCR Standard in section 11 of the monitoring report. Similarly, the matrix for monitoring compliance with the national interpretation of the safeguards is presented in folder 4. Legal Compliance, file Matrix National Interpretation of Safeguards_El Tigre REDD+_june2023.xlsx.* *1) The complementarity and compatibility analysis is presented in section 5.1 Forestry and climate change policy and regulatory framework of the monitoring report.* *2) The project recognizes the uses and customs of the indigenous reservation, as well as the conditions regarding access to technology. Taking this into account, workshops and participatory spaces were held during project implementation (see folder 6. Activities, Workshops and Assemblies subfolder), and the documentation generated during project development and implementation was physically delivered (see folder 4. Legal Compliance, Transparency and Access to Information subfolder).* *3) The project has participation mechanisms; in this case, workshops and assemblies are being held to determine the order of priorities for resource execution, follow-up of activities and dissemination of implementation progress (see folder 6. Activities, Workshops and Assemblies subfolder).* *4) The project has an administration scheme that recognizes the structure of the government of the communities of the resguardo, as well as the organization at the community level, recognizing that there is a captain per community, which was corroborated in the project validation process. According to the attached management document, a committee was established as a body for the implementation of the project, which is made up of members of the different communities that are part of the resguardo, thus guaranteeing respect for their rights and their exercise of self-government (see folder 9. Confidential documents, file Esquema de Administración_El Tigre REDD+.pdf).* *It is important to note that during the monitoring period the community census was updated and also, within the framework of the actions to be implemented by the project, priority has been given to strengthening the*

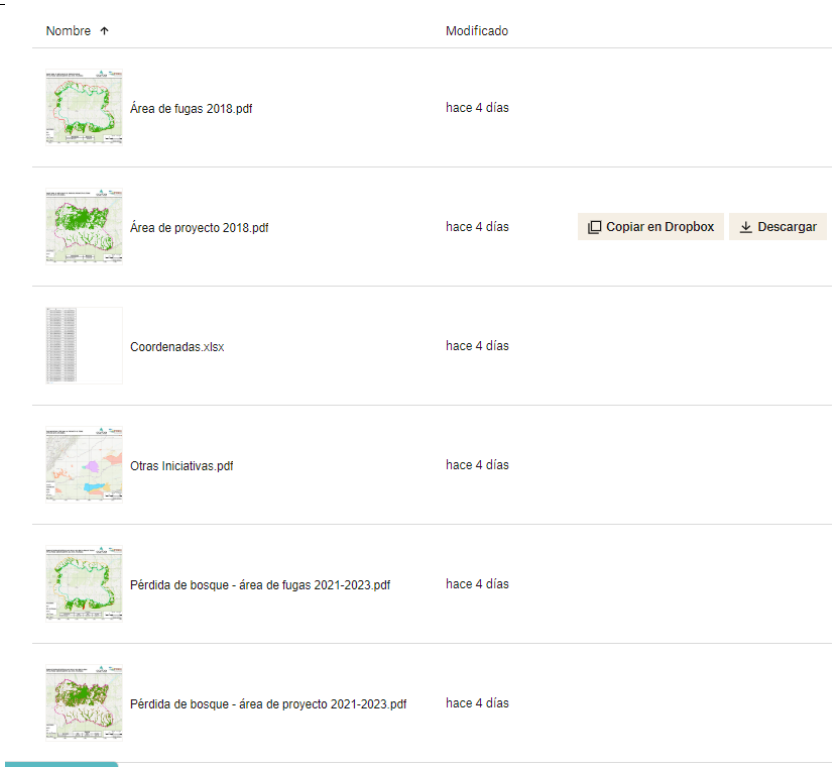
	indigenous guard and updating the Indigenous Life Plan within the framework of the project, which is expected to strengthen the self-government of the communities. *5) The project has a mechanism for dealing with PQR defined during project design. During 2021, the mechanism was socialized in a workshop in which the functioning of the mechanism was explained and the PQR committee coordinator was elected (see folder 9. Confidential Documents, file Acta aprobación acuerdo comercial_REDD+El Tigre.pdf).* *6) The project management bodies are presented in the management scheme (see folder 9. Confidential documents, file Administration Scheme_El Tigre REDD+.pdf).*
VVB Evaluation:	*1) The complementarity analysis is verified, which shows compliance.* *2) The information provided by the developer does not show that the means of delivery and dissemination of information have an ethnic differential approach, taking into account that during the field visit it was identified that, except for the governance structures, most of the people of the resguardo spoke in their native language. In this sense, in the minutes there is no evidence of the use of suitable means of communication such as those indicated by the REDD+ Tool-Salvaguardas-REDD+, therefore, it is requested that in the future the minutes and other implemented communication actions include the use of a translator.* *3) Evidence was found of the development of dissemination and participation activities, however, there is no evidence to support that these spaces are suitable and have an ethnic differential approach, on the other hand, no information was found regarding their chronological plan.* *4) The developer submits a document that still does not meet the requirement of a written community mapping document in which a strategy to respect their rights according to their qualities and qualities is identified.* *5) In the minutes indicated by the developer it is mentioned in paragraph a) numeral 4, that the PQR committee will be defined in an autonomous space, on the other hand, in the document Management Scheme_El Tigre REDD+, some functions are defined in numeral 7.4. However, no evidence is provided to support how the project has maintained the PQRS system, nor is it clear how it has carried out actions to ensure that the different stakeholders are aware of this channel and its mechanism for accessing information in a clear, appropriate and transparent manner. This should be complemented with reasonable response times and deadlines adjusted to the realities of the territory.* *6) The delivery of the project's organization chart is verified.*
Response:	*2) and 3) A translator is present at all meetings, ensuring that developers and community members understand all issues discussed. As stated in the PDD, in the Management Scheme document (see folder 9. Confidential documents, file Esquema de Administración_El Tigre REDD+.pdf), both the project design and the definition of priorities are defined in a participatory manner by the community members in workshops and assemblies (see folders 6. Activities and 13. Workshops - Project Design), subsequently, the community representatives through the REDD+ COMMITTEE present the prioritized projects and implement the activities.*

	It should be noted that, to achieve the prioritization of activities, and to be able to execute the resources, there must be an understanding of these, which is achieved in the internal meetings of the resguardo that are developed in their own language, and in the joint meetings, which, as stated, have translators. In this sense, for future activities and participatory spaces, the section in which it is mentioned that the meeting was translated will be included in the minutes. *In terms of frequency, these spaces are held at least twice a year, and additional meetings, workshops and/or assemblies are held on occasions when it is necessary to deepen some specific aspect.* *4) The map of the communities that compose the Indigenous Reservation El Tigre is presented in folder 3. Maps and GDB, file Map of communities RI.pdf* *5) The document QC-QA EL TIGRE_v1.3.pdf is presented (see folder 10. PQR), which in section 1.9 establishes the procedures for the registration, follow-up and management of PQR. Also presented is the log of the log of attention to the PQR presented during the monitoring period and the minutes of socialization of the PQR procedure (see folder 10. PQR, file PQR Log_Jan2021-Jun2023.pdf and Minutes of Socialization_Project REDD + El Tigre_15082022.pdf).*
VVB Evaluation:	*2. The project still does not address the finding, there is no verifiable evidence through documentation of compliance with the requirements cited in previous evaluations by the OVV, although some recordings of the use of translators are presented, this does not represent materiality that the project ensures adequate access to information by the developer.* *3. There is still no evidence to demonstrate that the project guarantees adequate spaces for participation with the communities, nor was evidence found regarding the chronological plan.* *4. A map of the communities that make up the resguardo is provided, which does not address the finding "Written document of mapping of communities in which a strategy of respect for their rights according to their qualities and qualities is identified".* *5. The developer provides evidence regarding the project's PQR procedure and what actions have been taken to comply with them; however, it still does not address the requirement related to the definition of "reasonable response times and deadlines adjusted to the realities of the territory"*
Response:	*2. 3. and 4. The model of access and dissemination of information and participation mechanisms used in the framework of the REDD+ project are based on the social structure and self-government of the Sikuani community of the resguardo. The Indigenous Life Plan of the resguardo describes the characteristics and particularities of the Resguardo Indígena El Tigre and its self-government structure (see Annex 7, document Plan de Vida Resguardo El Tigre.pdf, section 4.9 Self-Government and Special Jurisdiction). For the project to be designed, validated and verified (first implementation period), and monitored, it was necessary to accept this structure and recognize the functional reality of this group of Sikuani*

	communities, an approach that was maintained during the second monitoring period. *The main elements for determining the relationship mechanism, guaranteeing the suitability of the work spaces, and ensuring access and dissemination of project information are the following: 1) the members of the resguardo are of the Sikuani ethnic group, they are of oral tradition, 2) each family has a chief, and each community has a captain who represents a group of families, and there is a senior captain who represents all the communities, 3) the captains are freely elected and replaced by each community, who are in charge of making decisions, 4) the general assembly is the most important decision-making body in the resguardo and it is the community that decides how to develop and implement its REDD+ project, 5) within the framework of an assembly, the REDD+ Committee was formed as a body to implement the project activities that are defined and prioritized in the assemblies, 6) all meetings in which the project developer participates require translation into the Sikuani language, 7) project documents, meeting records, financial reports and activity execution reports must be physically delivered. The application of these elements is supported by the evidence presented in the work spaces and the general acceptance of the project by the community (meeting minutes, attendance lists, notices, community testimonies, and the support of the implementation activities).* *During the second monitoring period, the number, frequency and characteristics of the meetings that were held responded to the specific coordination needs to implement the activities that were approved in the framework of the assemblies held during the first monitoring period (see Annex 13. Workshops - Project Design). However, all participants of the resguardo are responsible for disseminating information and providing explanations according to the relationships and links within the community, as established by their own government and the agreements defined in the assemblies.* *It is evident that several activities implemented in the second monitoring period are aimed at improving the mechanisms for participation and ownership of the project by community members, as well as strengthening their capacity to manage, organize, execute and improve the project implementation process (see Annex 6 folder, Governance Strengthening subfolder). A process of characterization of all members of the resguardo was also developed (see Update Community Census folder in Annex 6) and a work plan was approved to develop the internal regulations of the community whose main goal is to train a high percentage of families, individuals and leaders of the resguardo to empower and provide knowledge to facilitate activities such as choosing, defining and leading their own projects (within and outside the context of the REDD+ project) (see file PP-RT-0008_Construccion Reglamento Interno_EL TIGRE.pdf in Annex 6, Internal Regulations subfolder). This last activity has been underway since July 2023 and the evidence is presented for consultation by the audit team (see sub-folders Report 1 and Report 2, in the Internal Regulations folder included in Annex 6).*

	To document the cultural and appropriate approach used by the REDD+ project, the Relationship and Participation Scheme document is presented, which gathers information from the communities that has been generated by the project, recognizes the work spaces, frequency of meetings, calls, access and delivery of information, among other elements (see folder Annex 9, file AR-PT-001 Relationship and Participation Scheme_RI_EL_TIGRE_v2.pdf). *5. The updated PQR Procedure is presented to meet the appropriate response times for the project (see folder Annex 9, file AR-PT-002 Procedimiento PQR_RI_EL_TIGRE.pdf).*					
VVB Evaluation:	*The strengthening of the elements of the differential approach with respect to the communities of the territory is identified. However, it is necessary that even when there are activities delegated to territorial actors of the community, these are documented in a suitable, organized and sufficient manner, in order to provide greater support for subsequent reviews, therefore more documented information and support for project activities is expected.*					
Conclusion:	*Close Finding*		*Mantain Finding*		*FAR*	*X*

Finding Nº:	*1*	*Finding Type:*	*CAR*		*CL*	*X*
Description:	No geographic information was found to support the data reported in the monitoring period, which goes against the principle of transparency of numeral 4.4 ISO 14064-2:2019.					
Onjective Finding	1. *The developer did not provide the GDB, in order to be able to adequately review the information regarding the deforestation processes of the period to monitor.*					



2. *Se The information corresponding to the project's emission factors for both deforestation and forest degradation should be updated, as well as the uncertainty calculations.*
3. *When reviewing the calculations of national circumstances, an inconsistency was found in the formulas; the operator is supposed to be EXP() and not LN(). This causes the values to vary drastically.*

Until the geographic information is available, it will be difficult to adequately review the project monitoring information.

Response:	*1) The project's GDB is presented in folder 3. Maps and GDB, see El Tigre GDB.zip* *2) Information on emission factors, uncertainty calculations were updated and included in the monitoring report, see folder 1. PDD and IM, file BCR_MR_El Tigre REDD+_2da ver_V2.0.pdf* *3) The formula for the estimation of national circumstances was adjusted and the associated values were updated in the reduction calculation tool (see folder 2. Calculation Support, file Calculos El Tigre_2da verificación_V2.0_20122023.xlsx) and in the monitoring report (see folder 1. PDD and IM, file BCR_MR_El Tigre REDD+_2da ver_V2.0.pdf).*
Evaluación OVV:	*1) The GDB was sent for verification and conformity assessment.* *2) The update of the emission factor calculations was verified.* *3) Updated calculations associated with national circumstances were verified.* *The finding remains open, because there is no support for the base data used for the uncertainty calculations, in this aspect it is key to note that bibliographic*

	citations are presented, however, there is no bibliography section in the document, which should be consistent with the citation system that the project is using for the construction of its documents.
Response:	*The Monitoring Report was revised to include the bibliographic source to the uncertainty data. Likewise, the document referenced in the folder 7. Documents of interest was attached (see file 31122019_anexo_circunstancias_nref_nal_v7.pdf).*
VVB Evaluation:	*It is important that because Colombia submitted its NREF to the UNFCCC, the calculations of further emissions are adjusted. https://redd.unfccc.int/media/colombia_submission_nref_2023_-_2027_vf.pdf.*
Respuesta:	*Based on the latest NREF submitted by Colombia to the UNFCCC (2023-2027), the emission factors for aboveground biomass, belowground biomass and soil organic carbon for the Orinoquia biome were updated, and the average increase in historical deforestation by national circumstances for the year 2023 was also updated. To date, the technical annex with the uncertainty values of the emission factors used is not available. For reporting purposes, an approximation of the uncertainty values is presented using the values recorded in the previous NREF (2018-2022). In this regard, it is important to note that BCR Standard 3.2 states that when using the emission factors that were used for the construction of the national reference scenarios, it is not necessary to apply discounts in the estimates of project reductions, and, therefore, the lack of this information does not impact the estimated GHG reductions of the project.* *The GDB used to update the EFs of aboveground and belowground biomass, based on a weighting according to core and edge forest cover in the project area (Annex 3, subfolder Core and edge forest in the project area) and the monitoring report with updated sections 1.5 and 16 are provided.*
VVB Evaluation:	*Compliance of the finding is verified.*

Conclusion:	*Close Finding*	*X*	*Mantain Finding*		*FAR*	

Finding Nº:	*2*	*Finding Type:*	*CAR*		*CL*	*X*
Description:	Weaknesses were found, which prevent compliance with the principles of consistency and relevance of numeral 4.4 ISO 14064-2:2019; Tool No Net Harm.					
Objective Evidence	*Although the project mentions that it has identified social and environmental effects due to project implementation, and risk management is mentioned within the PDD, it is not clear how this identification was updated taking into account the BCR No Net Harm tool; it is noted that deforestation has been reduced through satellite images with respect to the baseline scenario, but it is important to better support the positive monitoring results.*					

	Additionally, it is important to clearly and coherently support how the socioeconomic and environmental effects were identified during this report and then how the possible risks and their management were identified. It is important to keep in mind that the context of the risk analysis varies over time, so any changes in project circumstances should be documented.					
Response:	*The monitoring report is presented with sections 8 and 9 indicating how the identification of socioeconomic and environmental impacts was carried out. The updated risk analysis for each dimension is also presented, see folder 1. PDD and IM, file BCR_MR_El Tigre REDD+_2da ver_V2.0.pdf.*					
VVB Evaluation:	*During the field visit it was possible to identify positive impact references in different dimensions of the project.*					
Conclusion:	*Close Finding*	*X*	*Mantain Finding*		*FAR*	

Finding Nº:	*3*	*Finding Type:*	*CAR*		*CL*	*X*
Description:	Deficiencies were found with respect to data management and data quality assurance, which is contrary to ISO14064-2:2019 data quality management 6.9.					
Objective Evidence	*When reviewing the activity of establishing Conucos, there was no clear information on the exact location of these and weaknesses in the collection of information, which is also reflected in the attendance lists, workshop minutes, among others. Therefore, the project should strengthen its data management and quality assurance protocol.*					
Response:	*Cartographic information regarding the conucos project is presented in folder 6. Activities, subfolder Conucos (traditional productive systems), subfolder Cartographic information. According to the auditor's observation, for future verifications, the project will implement actions to strengthen the data management protocol and ensure the quality of the information generated.*					
VVB Evaluation:	*The presence of information regarding the location of the conucos was verified; however, it is important that this information be included in the RMV document.*					
Response:	*The monitoring report is presented referencing the cartographic information regarding the conucos project (see folder 1. PDD and IM, file BCR_MR_El Tigre REDD+_2da ver_V2.1.pdf).*					
VVB Evaluation:	*The inclusion of cartographic information is verified. However, the project still does not demonstrate the strengthening of a data management and quality assurance protocol or any of its substitutes.*					
Response:	*The project has a protocol for quality management and assurance (see folder 9, file QC-QA Procedure EL TIGRE_v1.3.pdf), previously prepared and reviewed during the validation stage. It is important to note that the strengthening of quality management and assurance is already contemplated within the defined procedure (see section 1.7. Accuracy review and improvement opportunities), in which specific measures have been established to ensure that the standards defined for quality control and assurance are consistently and efficiently met at all stages of the project.*					
VVB Evaluation	*It should be taken into account that the information management system should be strengthened over time because it is important that, for future verifications, an*					

	adaptive management approach is taken into account in order to better document the information related to the verification of activities, as well as strengthening the project's governance figures in this regard.					
Conclusion:	*Close Finding*	*X*	*Mantain Finding*		*FAR*	

Finding Nº:	*4*	*Finding Type:*	*CAR*		*CL*	*X*
Description:	It was found that the accounting of emission reductions is not aligned with the stipulations of Resolution 1447 of 2018, since as mentioned in Article 44. Validation and verification criteria for REDD+ Projects, Paragraph 1°. The OVV shall identify the mitigation results achieved by the project against the maximum GHG mitigation potential subject to national accounting as established in Article 40 of this Resolution and against the official monitoring data generated by the SMByC for the respective validity.					
Objective Evidence	*When verifying the GDB provided by the developer, there is a report of reductions for the year 2023; however, the official deforestation data from the SMByC is not published. Therefore, it is not possible to identify the mitigation results achieved in the project for that period. According to the characteristics defined by the intended user, which is not reported in the PDD or the RMV, it is important that the source of the official information from the IDEAM is evidenced in the GDB, therefore, it is requested that this information be provided in an original and unpublished manner.*					
Response:	*The cartographic information used for the deforestation analysis during the monitoring period was taken from the United States Geological Survey (Earth Explorer - USGS), considering that the official cartographic information (published by IDEAM) is not available and its publication may take months or even years; however, the forest layers were reproduced under the same methodology used by the entity, as indicated in the file Cartographic Processing_El Tigre REDD+.pdf, available in the folder 3. The Landsat 8/9 images have a resolution of 30m, meeting the criteria established for IDEAM cartographic inputs (resolution at a scale of 1:100,000). The pixels were classified into forest and non-forest categories, to finally perform a quality control of the results.* *Considering that the reference standard does not mention the need to specify the intended users, it is considered that the characterization of the interested parties provides relevant information on the users that can use the GHG-related information.*					
VVB Evaluation:	*Regarding the information submitted for the 2023 period, there is still no clarity on the relevance of the use of own information for the Colombian regulated market (carbon tax), therefore, a communication will be sent to the Ministry of Environment in order to know the relevance of the use of this information for this expected user.* *It is important for the developer to clearly identify the intended user since:*					

The BCR standard is clear about its normative structure.

8 Referencias normativas

Las siguientes referencias son indispensables para la aplicación de este Estándar:

a) Los Documentos metodológicos y/o las Guías y Herramientas de BioCarbon Registry, que apliquen a los proyectos de GEI;

b) Reglas, procedimientos, metodologías y herramientas metodológicas del Mecanismo de Desarrollo Limpio, cuando aplique;

c) La legislación nacional aplicable a los proyectos de GEI;

d) Norma ISO 14064-2:2019(es). Gases de efecto invernadero — Especificación con orientación, a nivel de proyecto, para la cuantificación, el seguimiento y el informe de la reducción de emisiones o el aumento en las remociones de gases de efecto invernadero, o aquella que la actualice;

Referring to ISO14064-2:2019, as shown in the following figure establishing the ISO 14060 family of standards (which includes ISO 14064-2 and ISO 14064-3), the level of assurance should be consistent with the needs of the intended user.

La Figura 1 ilustra la relación entre las normas de GEI de la familia ISO 14060.

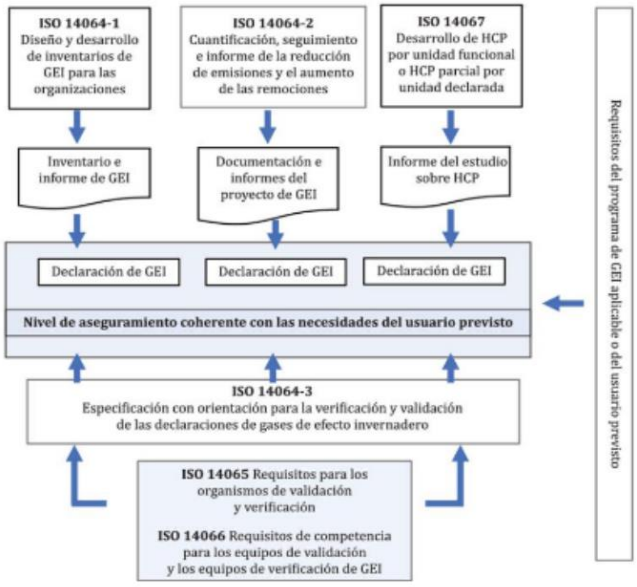


Figura 1. Relación entre las normas de GEI de la familia ISO 14060

ISO 14064-2 numeral 6.13 GHG PROJECT REPORT states that the proponent shall include in the GHG project report:
identify the intended use and intended user,

... include content consistent with the needs of the intended user....
Additionally, it is important to be clear that the intended user is defined since as defined by the BCR standard that: the opinion on the V/V, is oriented to the intended user, additionally, it is based on their requirements that key concepts such as materiality and uncertainty are defined, among other requirements,

	which are key to the performance of the audit process. In the case of the regulated market, these are established by Resolution 1447 of 2018.					
Response:	*Section 14.4 of the monitoring report (Notification or request of approval of changes) was modified, indicating the incorporation of the section corresponding to the intended user of the project, in accordance with the definition of intended user established in ISO 14064:2018.*					
VVB Evaluation:	*The project identifies the carbon tax as the intended user; however, due to the temporality and lack of information, it is necessary that once the information from the SMByC is sent, an analysis is made regarding the discrepancies found between the information provided by the developer and that of the official source, in order to verify the consistency of the monitored period.*					
Conclusion:	*Close Finding*		*Mantain Finding*		*FAR*	*X*

The following is a list of all those Strengths and Opportunities for improvement, which, although they do not represent a finding in itself to be corrected, they do represent an identification in order to achieve a Conformity Assessment according to quality processes. It is an identification in order to achieve a Conformity Assessment according to quality processes.

STRENGTHS	***IMPROVEMENT OPPORTUNITIES***
It was evidenced that during the audit activities were carried out for the community to understand the information issued by the developer in its communication, by the people of the community.	*Improve the system of information and control of documented information, since there were profound weaknesses in the development of the meeting minutes, since the presence of translators who speak the native language of the community is not specified or documented in an objective manner; in addition, it is necessary to order the photographic and filmic record that is developed during the project activities, whether carried out by the community or the developer.*
	Within the PDD it is important to specify the intended user for the understanding of all stakeholders.

Annex 3. Documentation review

N°	Document	Organization
Proyect Documents		
1	BCR_MR_El Tigre REDD+_2da ver_V2.1.docx	Carbo Sostenible
2	BCR_MR_El Tigre REDD+_2da ver_V2.1.pdf	Carbo Sostenible
3	BCR_MR_El Tigre REDD+_2da ver_V2.2_TC.docx	Carbo Sostenible
4	BCR_MR_El Tigre REDD+_2da ver_V2.2.docx	Carbo Sostenible
5	PDD REDD+ RESGUARDO EL TIGRE V7_04042022.pdf	Carbo Sostenible
6	Bitácora PQR_ene2021-jun2023.pdf	Carbo Sostenible
7	PQR1_Solicitud 3 talleres de gobernanza.jpeg	Carbo Sostenible
8	PQR2_SOLICITUD ARACEA - REGLAMENTO INTERNO RESG. EL TIGRE.pdf	Carbo Sostenible
9	Procedimiento QC-QA EL TIGRE_v1.3.pdf	Carbo Sostenible
10	Respuesta PQR1_Reglamento Interno ELTIGRE mayo 29.pdf	Carbo Sostenible
11	Respuesta PQR2_Reglamento Interno ELTIGRE junio 7.pdf	Carbo Sostenible
12	Formato Bitácora PQR_v1.docx	Carbo Sostenible
13	Formato de Radicación PQR_v1.docx	Carbo Sostenible
14	Formato_ACTA_TALLER_PARTICIPATIVO 1_Indigenas.docx	Carbo Sostenible
15	Formato_ACTA_TALLER_PARTICIPATIVO_2_Indigenas.docx	Carbo Sostenible
16	Acta_Reunion_Asuntos_Etnicos_Gaitan_28_09_2023.pdf	Carbo Sostenible
17	Acta_Socializacion_Cormacarena_29_09_2023.pdf	Carbo Sostenible
18	Asistencia_Reunion_Asuntos_Etnicos_28_09_2023.pdf	Carbo Sostenible
19	Asistencia_Socializacion_Cormacarena_29_09_2023.pdf	Carbo Sostenible
20	Radicado_Solicitud_Informacion_Asuntos_Etnicos_28_09_2023.pdf	Carbo Sostenible
21	Herramienta de permanencia y riesgos_2da verificación_V1.0.pdf	Carbo Sostenible
22	Herramienta para evitar la doble contabilidad_2da verificación_V1.0.docx	Carbo Sostenible
23	Herramienta para evitar la doble contabilidad_2da verificación_V1.0.pdf	Carbo Sostenible
24	Acta_taller_El_Tigre.pdf	Carbo Sostenible
25	Asistencias_Taller_El_Tigre.pdf	Carbo Sostenible
26	Taller_El_Tigre_Árbol_Problemas_.pdf	Carbo Sostenible
27	Taller_El_Tigre_Mapeo.pdf	Carbo Sostenible

28	Taller_El_Tigre_Matriz_Calificacion.pdf	Carbo Sostenible
29	Taller_El_Tigue_Arbol_Soluciones.pdf	Carbo Sostenible
30	Taller_2_Tigre_Acta.pdf	Carbo Sostenible
31	Taller_2_Tigre_Asistencia.pdf	Carbo Sostenible
32	Taller_2_Tigre_Consolidado_Carteleras Priorización.pdf	Carbo Sostenible
33	Radicado - Solicitud de Evaluación de procedencia.pdf	Carbo Sostenible
34	Calculos_El Tigre_2da verificación_V2.1 NREF 2024_04032024.xlsx	Carbo Sostenible
35	Calculos El Tigre_2da verificación_V2.0_20122023.xlsx	Carbo Sostenible
36	Calculos El Tigre_2da verificación_V1.0_10112023.xlsx	Carbo Sostenible
37	Área de fugas 2018.pdf	Carbo Sostenible
38	Área de proyecto 2018.pdf	Carbo Sostenible
39	Coordenadas.xlsx	Carbo Sostenible
40	Mapa comunidades RI_V2.pdf	Carbo Sostenible
41	Otras Iniciativas.pdf	Carbo Sostenible
42	Pérdida de bosque - área de fugas 2021-2023.pdf	Carbo Sostenible
43	Pérdida de bosque - área de proyecto 2021-2023.pdf	Carbo Sostenible
44	Procesamiento Cartográfico_El Tigre REDD+.pdf	Carbo Sostenible
45	Bosque núcleo y borde El Tigre 2018.xlsx	Carbo Sostenible
46	Matriz Cumplimiento Legal_Junio 2023.xlsx	Carbo Sostenible
47	Matriz Interpretación Nacional de Salvaguardas_El Tigre REDD+_junio2023.xlsx	Carbo Sostenible
48	Asistencia_Taller_Rendicion_Cuentas_Tigre_27_09_2023 .pdf	Carbo Sostenible
49	Taller_Rendicion_Cuentas_Tigre_27_09_2023.pdf	Carbo Sostenible
50	Acuerdo INCODER No. 257 27-09-2011 (Ampliación).PDF	Carbo Sostenible
51	Resolución INCORA No. 041 21-07-1983 (Creación).pdf	Carbo Sostenible
52	Acta de entrega documentos físicos y lista de asistencia de EL TIGRE.pdf	Carbo Sostenible
53	Análisis de brechas_2da verificación_El Tigre REDD+.pdf	Carbo Sostenible
54	Anexo 1 - Comunidades 3-2023 x 2 pág.pdf	Carbo Sostenible
55	Anexo 2 - Jefes de Familia 3-2023 x 20 pág.pdf	Carbo Sostenible
56	Anexo 3 - Prom. Edad Jefes Fam x Comunid x 14 pág.pdf	Carbo Sostenible
57	Anexo 4 - Lista Total de Habitantes x 39 pág.pdf	Carbo Sostenible
58	Anexo 5 - Lista Total Grupos Familiares x 34 pág.pdf	Carbo Sostenible

59	Anexo 6 - Vivienda y Servicios Básicos x 12 pág.pdf	Carbo Sostenible
60	Entregable Actualización CENSAL para el Plan de Vida.pdf	Carbo Sostenible
61	Salidas graficas para Ecosistema Páramo	Carbo Sostenible
Applicable legislation		
63	Guía divulgativa de criterios para la delimitación de páramos de Colombia.	Humbolt Institute, Ospina, D. R., & Rodríguez
64	Ley 1819 de 2016. Por medio de la cual se adopta una reforma tributaria estructural, se fortalecen los mecanismos para la lucha contra la evasión y la elusión fiscal, y se dictan otras disposiciones.	Ministerio de Hacienda y Crédito Público.
65	Decreto 926 de 2017	Ministerio de Hacienda y Crédito Público.
66	Ley 2169 de 2021	Congreso de la República de Colombia
67	POLÍTICA NACIONAL DE CAMBIO CLIMÁTICO 2017	Ministerio de Ambiente y Desarrollo sostenible.
68	Resolución 1447 de 2018. Por la cual se reglamenta el sistema de monitoreo, reporte y verificación de las acciones de mitigación a nivel nacional de que trata el artículo 175 de la Ley 1753 de 2015, y se dictan otras disposiciones.	Ministerio de Ambiente y Desarrollo sostenible.
69	Resolución 831 de 2020	Ministerio de Ambiente y Desarrollo sostenible.
70	Ley 2169 de 2021	Congreso de la República de Colombia
71	Ley 2294 de 2023. Por el cual se expide el Plan nacional de Desarrollo 2022-2026 "Colombia Potencia Mundial de la Vida¨	Congreso de la República de Colombia
72	Aprobación de la Convención RAMSAR (Ley 357), año 1999	Congreso de la República de Colombia
73	Plan Nacional de Desarrollo Forestal, año 2000	Ministerio de Medio Ambiente
74	Plan Nacional de Lucha contra la desertificación, año 2005	MINISTERIO DE AMBIENTE, VIVENDA Y DESARROLLO TERRITORIAL VICEMINISTERIO DE AMBIENTE. Dirección de Ecosistemas.
75	Política Nacional de Gestión de la Biodiversidad y los Servicios Ecosistémicos, año 2012	Ministerio de Ambiente y Desarrollo Sostenible
76	Estrategia de desarrollo bajo en carbono, año 2012	DEAM - Instituto de Hidrología, Meteorología y Estudios Ambientales
77	Estrategia "Bosques Territorios de Vida", año 2017	MINAMBIENTE

78	Actualización NDC, año 2020	Ministerio de Ambiente y Desarrollo Sostenible
79	Estrategia largo plazo climático – E2050, año 2020	Ministerio de Ambiente y Desarrollo Sostenible, el DNP y la Cancillería
80	Política para la consolidación del Sistema Nacional de Áreas Protegidas, año 2021	DNP
81	Carácter vinculante de las salvaguardas sociales y ambientales | Ley 2294 de 2023	Congreso de la República de Colombia
Other references and guidelines		
82	Coberturas de la Tierra escala 1:100.000 (2002 – 2018). Leyenda Nacional de Metodología CORINE Land Cover Adaptada para Colombia. Instituto de Hidrología y Meteorología y Estudios Ambientales	IDEAM
83	Ramirez Delgado J,P., Galindo, Yepes A.P., Cabrera E., Estimación de la degradación de Bosques de Colombia a través de un análisis de fragmentación, 2018	IDEAM, MINITERIO DE AMBIENTE Y DESARROLLO SOSTENIBLE Y ONU-REDD

Annex 4. Abbreviations

Abbreviations	**Full texts**
BCR	Biocarbon Registry
CMNUCC	United Nations Framework Convention on Climate Change
AFOLU	Agriculture, Forestry and Other Land use
PdD	Project Design document
RM	Monitoring Report
GHG	Greenhouse Gas