



VALIDATION AND VERIFICATION REPORT

DABUCURY REDD+ PROJECT

MONITORING PERIOD

01/01/2019 to 31/12/2020

GHG PROJECT – SECTOR AFOLU

VERIFIT COLOMBIA SAS

Carrera 37 N° 10 52 – Medellín – Antioquia – Colombia

OVERVIEW	
Project Title	DABUCURY REDD+ PROJECT
Reference number of the project in the PROCLIMA® Program.	The project will be registered after validation and verification
Type of project	REDD+ project, AFOLU sector
Scale of the project	Not applicable
Validation and Verification Report Version Number	Version 1.1
Validation and Verification Report End Date	15/10/2021
Version number of the Project Document - PD to which this validation and verification report applies	Version 6 (13/10/2021)
Version number of the Monitoring Report to which this validation and verification report applies	Version 6 (14/10/2021)
Date the Project Document-PD was uploaded for public consultation with stakeholders (if applicable)	The owner of the project are three indigenous reserves located in Miraflores, Guaviare, and applying to their right of autonomy, a public consultation was not necessary.
Project owner (company name and NIT)	LAGOS EL DORADO, LAGOS DEL PASO Y EL REMANSO INDIGENOUS RESERVATION- José María Morera Fonseca. C.C. 6,649,869
	VUELTA DEL ALIVIO INDIGENOUS RESERVATION-Martha Lucia Pedroza Amaya. C.C. 30.042.582
	YAVILLA II INDIGENOUS RESERVATION – Hernando López Valencia. C.C. 1.123.160.401
Project participants (company name and NIT)	CARBO SOSTENIBLE SAS. NIT 900.909.227-2 Juan Andrés López Silva
	TERRA COMMODITIES SAS. NIT. 900.241.092-6 Federico Ortiz
Host Country	Colombia
Methodologies applied	ProClima: AFOLU Sector Methodological Document. Quantification of GHG Emission Reductions or Removals from REDD+ Projects. Version 2.2. 05-February-2021.

<p>Evaluation Criteria</p>	<p>ISO 14064-2:2006 – Part 2 Decree 926 of 2017. Resolution 1447 of 2018. Resolution 831 of 2020. ProClima Standard: Certification and Registration Program for GHG Mitigation Initiatives and other Greenhouse Gas Projects. Version 3.0. ProClima: Methodological Document of the AFOLU Sector Quantification of GHG Emission Reductions or Removals from REDD+ Projects. Version 2.2. Proposal for a reference level of forest emissions from deforestation in Colombia for payment for REDD+ results under the UNFCCC-MADS-IDEAM, 2019.</p>
<p>Applicable Scopes</p>	<p>Validation: project description, selection of methodologies, project boundaries, baseline, additionality, monitoring plan, ex ante estimates, and compliance with environmental legislation. First verification: implementation of the project according to what has been validated, monitoring report and ex-post calculations.</p>
<p>Estimated average annual amount of GHG emission reductions or removals (ex ante)</p>	<p>283,370 tCO₂e/year</p>
<p>Estimated amount of GHG emission reductions or removals (exante) for the monitoring period</p>	<p>854,677 tCO₂e</p>
<p>Monitoring period (both days included)</p>	<p>01/01/2019 to 31/12/2020</p>
<p>Number of verified GHG emission reductions or removals</p>	<p>992,472 tCO₂e</p>
<p>Name and reference number of the OVV</p>	<p>VERIFIT COLOMBIA S.A.S. ONAC Part Number: 20-GEI-004</p>
<p>Approved by (Name, Role, and Signature)</p>	<p> Ricardo Lopes Executive Director</p>

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ABBREVIATIONS

AFOLU	Agriculture, Forestry and Other Land Use
PROCLIMA	Voluntary Carbon Certifying Company
UNFCCC	United Nations Framework Convention on Climate Change
Project Document-DP	Project Document
IPCC	Intergovernmental Panel on Climate Change
ISO	International Organization for Standardization
GHG	Greenhouse Gases
NC	Non-conformity
CDM	Clean Development Mechanism
ONAC	National Accreditation Body of Colombia
OVV	Validation and/or Verification Body
PRR-GEI	Greenhouse Gas Removal or Reduction Projects
tCO ₂ e	Tonnes of carbon dioxide equivalent
VERIFIT	VERIFIT COLOMBIA S.A.S.

INTRODUCTION

1.1 Objective

VERIFIT, contracted by CARBO SOSTENIBLE SAS, has carried out the independent validation and verification of the DABUCURY REDD+ PROJECT, in Colombia, in accordance with the evaluation criteria, requirements of the selected REDD+ methodology, the ISO 14064-2:2006 – Part 2 standard and legislations applicable to the carbon market in Colombia.

Validation is the independent assessment that the project activity is in compliance with all legal requirements, with the selected REDD+ methodology, and that it can be registered under the ProClima program.

Verification is the independent assessment that:

- the project activity is implemented in accordance with the validated Project Document-PD;
- Monitoring is carried out in compliance with what is described in the validated monitoring plan;
- estimates of baseline and project net GHG emissions and/or GHG removals are calculated free of errors and omissions, conservatively and in accordance with applicable methodology, procedures and legislation.

1.2 Scope of the process

The scope of validation is to establish that:

- the project complies with all relevant host country criteria (Colombia) and all certification program rules and requirements (PROCLIMA);
- the Project-PD Document and other supporting documents provided are complete, in accordance with the latest applicable version, verifiable and in accordance with the evaluation criteria, of ISO 14064-2:2006 – Part 2 and of the applicable legislation under the legal framework of the carbon market in Colombia;
- The project complies with the conditions of the latest version of the Methodological Document of the AFOLU Sector Quantification of GHG Emission Reductions or Removals from REDD+ Projects. Version 2.2. (PROCLIMA, 2021).

The scope of verification is to establish that:

- the project activity has been implemented as described in the validated Project Document-PD and produces the GHG emission reductions or removals declared by the project manager;
- the monitoring report and supporting documents provided by the project proponent are complete in accordance with the applicable requirements of the evaluation criteria and the certification program;
- the actual monitoring systems and procedures comply with the systems and procedures described in the validated monitoring plan, including the approved methodology and applicable tools;
- the data recorded and stored according to the monitoring methodology and calculations are appropriate and consistent;
- the GHG emission reductions or removals determined in that verification process are only counted for the given monitoring period.

1.3 Level of confidence and materiality

The level of assurance used in the validation and verification was not less than 95% and the maximum material discrepancy of the data accepted was 5%, in accordance with the provisions of Article 44 of Resolution No. 1447 of August 1, 2018 of the Ministry of Environment and Sustainable Development.

2 PROJECT DESCRIPTION

2.1 Summary

The DABUCURY REDD+ PROJECT is located in the municipality of Miraflores in the department of Guaviare and seeks to contribute to the sustainable development of communities and preserve the existing forests in the territory of the Lagos El Dorado, Lagos del Paso and El Remanso Indigenous Reserve; Vuelta del Alivio Indigenous Reservation and the Yavilla II Indigenous Reserve, through the strengthening of territorial governance by indigenous peoples, the development of sustainable productive activities compatible with nature that contribute to food security and the generation of surpluses, monitoring and protection of biodiversity.

For the present validation and first verification, the project includes approximately 81,000 hectares of stable forest in its project area, with a 30-year horizon (2019-2048), in which it is estimated that 8,501,119 tCO₂e can be reduced.

2.2 Specifications

The project describes its activities focused on the control of deforestation and the development of activities for the conservation and sustainable use of forests associated with traditional activities existing in the indigenous territory of three reserves located in the municipality of Miraflores, Guaviare. It also defines the geographical boundaries of the project area, the reference region and the leakage area, presents the characterization of the environmental, socio-cultural, political and economic conditions of the project area, describes its monitoring plan, its results for the first verification and adequately quantifies the GHG emission reductions.

The project provides the methodology and calculations for the estimation of GHG emission reductions, adequate identification of carbon pools, REDD activities and presents the support of the monitoring results in a clear and precise way. Actions to reduce deforestation and degradation are associated with the ecological conditions of the territory, with traditional customs and with the proper management of the territory, based on the governance capacity of the project owners and the articulation with the institutional actions that have previously been carried out in the territory by state entities and cooperation agencies and others that are proposed to integrate into the life plans of the community. communities.

There is consistency between the development of the project activities and the GHG estimates in accordance with the selected methodology and with what is described in the Project Document (Project Document - DP) and what is established in the national standards in which the initiative is framed.

3 VALIDATION & VERIFICATION, TECHNICAL REVIEW & APPROVAL TEAM

3.1 Validation & Verification Team

Table 1. Audit team.

No.	Name	Surname	Function	Site Visit
01	Pablo	Rodriguez Ramirez	Lead Auditor Technical & Country Expert	Yes

3.2 Technical Review & Approval Team

Table 2. Technical review and approval team.

No.	Name	Surname	Function
01	Bibiana	Duarte Rojas	Technical Reviewer, Technical & Country Expert
02	Ricardo	Lopes	Final Approver

4 MEANS OF VALIDATION AND VERIFICATION

4.1 Validation and Verification Plan

The validation and verification process involved the following:

- contract with the legal representatives of Carbo Sostenible SAS, on behalf of the indigenous reserves included in the project, for the scope of validation and verification;
- document review;
- on-site inspection;
- issuance of validation and verification findings;
- reporting, calculation checks, QA/QC, and resolution of findings;
- issuance of the draft validation and verification report;
- independent technical review of project documentation to confirm whether the internal procedures established and implemented by VERIFIT were duly complied with and whether such opinion or conclusion was reached objectively and in compliance with applicable requirements. The independent technical reviewer may approve the report as such or return it, with the comments or findings to be resolved by the validation and verification team;
- Issuance of the validation and final verification report.

4.2 Evaluation Criteria

- ISO 14064-2:2006 – Part 2. Specification with project-level guidance for quantifying, monitoring, and reporting emission reductions or increases in greenhouse gas removals.
- Decree 926 of 2017 of the Ministry of Finance and Public Credit.
- Resolution 1447 of 2018 of the Ministry of Environment and Sustainable Development.

- Resolution 831 of 2020 of the Ministry of Environment and Sustainable Development.
- Proposal for a reference level of forest emissions from deforestation in Colombia for payment for REDD+ results under the UNFCCC-MADS-IDEAM, 2019.
- ProClima Standard: Certification and Registration Program for GHG Mitigation Initiatives and other Greenhouse Gas Projects. Version 3.

The validation and verification team evaluated the requirements of the PRR-GHG considering:

- The methodology applied: ProClima: Methodological Document AFOLU Sector Quantification of GHG Emission Reductions or Removals from REDD+ Projects. Version 2.2.
- the method for determining the scope and limits of the commitment;
- GHGs and GHG emission sources and/or reservoirs to be accounted for;
- quantification methods;
- the sampling plan and its justification;
- thresholds for material error;
- the revision of the definition of ownership (land tenure and carbon rights) of the PRR-GHG, with the appropriate supports;
- the OVV's conflict of interest check or review
- the review of compliance with the project's environmental legal requirements, co-benefits and compliance with REDD+ safeguards.

4.3 Document analysis

The validation and verification team conducted a desk review (Appendix 1) that included:

- a review of the submitted data and information to verify its completeness;
- a review of the Project Document-DP and proposed monitoring plan, monitoring methodology, including applicable tools, paying particular attention to the procedure for monitoring and quality assurance and quality control procedures;
- monitoring the scope of project activities;
- an assessment of compliance with applicable regulations to verify relevance, especially those related to the Monitoring, Verification and Reporting System (MVR) (Resolution 1447 of 2018) and location in the social, environmental and political context of the activity;
- a review of the consistency of area eligibility and an evaluation of documents proving land tenure and/or PRR-GHG carbon rights;
- a review of the monitoring report, details of the parameters, data monitored, appropriate use of factors, equations, REDD activities included and results obtained;
- an assessment of the controls envisaged to ensure the quality of the project's information and documentary control;
- reviewing compliance with the project's environmental legal requirements; and
- other supporting documents (mapping, spreadsheets, etc.).

As part of the document review, an office audit was carried out on June 11, 2021 (lead auditor and audited team) at the headquarters of Carbo Sostenible SAS in Bogota.

4.4 Site Visit

Table 3. Field audit plan.

Programming			
Date	Hour	Team	Area/Activity
21/05/2021	14:30-18:30	Pablo Rodriguez	Opening Meeting: Presentation of the audit team and Verifit, rules, times and general conditions of the service, Impartiality/Confidentiality. Joint review of audit plan, confirmation of scope. Confirmation of times and dates, interviews with institutional and local actors, field trips. Interviews with project proponents Q&A session
24/05/2021	15:35 - 17:00	Pablo Rodriguez	Commute Bogota- San José del Guaviare
25/05/2021	06:00-10:00	Pablo Rodriguez	Displacement San José del Guaviare- Miraflores
	10:00-16:00	Pablo Rodriguez	Tour of Points of Interest within the North and Central Zone Leak Area.
	16:00-17:00	Pablo Rodriguez	Return tour to Miraflores
26/05/2021	08:00-12:00	Pablo Rodriguez	Presentation and interviews with Resguardo Representatives Lakes of El Dorado, Lagos del Paso, El Remanso, Yavilla II and Community in general. General Questions on Community Engagement headlines in the project.
	13:00-17:00	Pablo Rodriguez	Route in the northern part of the Yavilla II reservation Lagos del Dorado- Puerto Viejo. Verification of Deforestation Drivers, Deforestation Activities, project, project boundaries.
	17:00-18:00	Pablo Rodriguez	Return from Lagos del Dorado to Miraflores
27/05/2021	07:00-11:00	Pablo Rodriguez	Route of the Vaupés Oriente River sector, Limits with Resguardo Bacatí and Carurú, Miraflores Carurú Limits. Verification of Drivers, Project Activities, Driver Limits, project.
	11:00-14:00	Pablo Rodriguez	Presentation and interview with representatives of Vuelta El Alivio. General Questions on Community Engagement headlines in the project.
	14:00-18:00	Pablo Rodriguez	Return from El Alivio to Miraflores

Programming			
Date	Hour	Team	Area/Activity
28/05/2021	06:00-10:00	Pablo Rodriguez	Displacement Miraflores- San José del Guaviare-
	10:00-14:00	Pablo Rodriguez	Institutional interviews in San José del Guaviare: CDA- Guaviare Sectional Directorate Government of Guaviare- Planning Office. Articulation of the project at the regional level
	15:00-16:00	Pablo Rodriguez	Auditor's interview with Director of PNN Serranía de Chiribiquete.
29/05/2021	07:30 08:45	Pablo Rodriguez	Return San José del Guaviare- Bogotá D.C.





Figure 1. Tours carried out in accordance with the Audit Plan

The on-site visit was carried out taking all safety measures in the face of the public health crisis due to COVID-19.

The visit began with the opening meeting, which was held in the city of Bogotá, at the facilities of Carbo Sostenible SAS and, from May 21, 2021 and May 24, the field phase began, with the transfer to the municipality of San José del Guaviare. The field tours and interviews in the territory were carried out between May 25 and 27, recording in the Geo PDFs prepared by the proponent, the control points and displacements to the reservations, these tours were developed mainly along the Vaupés River and in the Yavilla 2 reservation a route was made by land in a North-South direction, along the road that is associated with deforestation processes in the Yavilla II Reserve, from a point called Barranquillita, near the hamlet of Lagos El Dorado, where the Audit meeting and interviews were held with the members of the Lagos El Dorado, Lagos del Paso and El Remanso and Yavilla II reservations (May 26, 2021). The activities, the limits of the project, the activities foreseen in the monitoring, the responsible persons and the community involved in the project and all aspects for the assurance of the safety of the project were verified.

information that makes up the Project Document-DP and that serves as the basis for calculations on the reduction of GHG emissions or removals.

On May 27, the tour between Miraflores and the eastern limit of the project was brought forward to identify the types of use of the forest, drivers of deforestation, limits and adjoining with other reserves. A meeting was held with the members of the Vuelta El Alivio Reservation and interviews with the community were conducted.

The interviews linked people belonging to each reservation, including the captains and interest groups within each community, seeking to verify the level of participation in the formulation of the project, understanding of the REDD theme, participation in the activities proposed for the control of deforestation and their monitoring.

Therefore, those responsible for the project have provided all the information necessary for a clear and accurate understanding of the project activity, which has been considered sufficient by the audit team for the purposes of this validation and verification.

4.5 Interviews

In addition to the interviews with the communities that own the project, other interviews were conducted with stakeholders in the project during the field visit, in the municipality of San José del Guaviare and also in the city of Bogotá, which were considered relevant for compliance with the legal requirements and technical aspects of the project and in compliance with the social and environmental safeguards of the project. The interviews are consolidated in a PDF file that is attached to this report (Appendix control, interviews, institutions and communities).

No.	Interviewee	Theme	Date
01	Gobernación del Guaviare, in San José del Guaviare	Local consultations, articulation with territorial planning instruments.	28/05/2021
02	Staff in charge of the Serranía de Chiribiquete National Natural Park in San José del Guaviare.	Local consultations, articulation with territorial planning instruments.	28/05/2021
03	Corporation for the Sustainable Development of the North and East of the Amazon - CDA	Local consultations, articulation with territorial planning instruments.	07/06/2021
04	Ministry of Environment and Sustainable Development -MADS	RENARE/Use of parameters and methodological reconstruction of the NREF	08/06/2021

4.6 Findings – Non-conformities

There were 13 findings or non-conformities, of which twelve (12) emerged during the audit and one (1) during the technical review (Appendix 2).

Table 4. Findings in the validation process.

Validation process	Non-conformities
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Project Name and Owner	-
Identification of the type of project and sectoral scope	-
Project Description	-
Project Start Date and Duration	NC 01
Project Area, Reference Region, and Leak Belt	NC 02
	NC 03
	NC 06
Description of methodologies:	
- Methodology and applied tools	-
- Sources emission levels, reservoirs and types of GHGs	-
- Scenario Baseline	NC 02
	NC 03
- Scenario Project	NC 01
	NC 09
- Leaks & Drivers	NC 03
	NC 04
	NC 05
	NC 06
- Additionality	-
- Plan Monitoring	-
Ex ante estimates	NC 04
Non-permanence assessment and risk analysis	NC 05
	NC 06
	NC 09
Land tenure and carbon rights	NC 02
	NC 03
	NC 07
	NC 09
Compliance with current legislation	NC 06
	NC 07
	NC 08
	NC 10

	NC 12
Co-benefits and safeguards	NC 06 NC 09 NC 10
Contribution of the project to the Sustainable Development Goals – SDGs	NC 11
Local Stakeholder Consultations	NC 06 NC 09 NC 10 NC 11
Information management and information quality, document control, disruption events and issuance of carbon credits	NC 07 NC 08

Table 5. Findings in the verification process.

Verification Process	Non-conformities
Compliance with project implementation in accordance with the project document – Project Document-PD	-
Relationship between actors and project development process	NC 05 NC 06 NC 10
Compliance of the monitoring plan with the methodologies and tools applied	
- Period Monitoring	-
- Monitoring of activity data and emission factors	NC 02
- Monitoring of the increase in carbon stocks	-
- Monitoring of leaks	NC 04
- Monitoring of parameters and equations	NC 02 NC 03
- Methods applied in monitoring	-
- Events Disturbance	-
Data Evaluation and Calculation of Net GHG Emission Reductions or Removals	
- Calculation of baseline GHG emissions or net baseline GHG removals by sinks	NC 04 NC 13 RT

- Calculation of the project's GHG emissions or net GHG removals by sinks	NC 04 NC 13 RT
- Calculation GHG emissions leakage	NC 02 NC 03 NC 04 NC 13 RT
- Calculation summary of GHG emission reductions or net GHG removals by sinks	NC 02 NC 13 RT
- Comparison of actual GHG emission reductions or removals (ex post) with projected estimates (ex ante)	NC 02 NC 13 RT

The project owner carried out the corresponding corrective actions and clarifications to close the Non-Conformities successfully.

4.7 Information and Data Control

Evaluation of evidence collection activities is necessary to assess the design and effectiveness of the information system, information quality, and data control. Thus, VERIFIT considered evaluating:

- the selection and management of GHG data and information;
- control over the processes for collecting, processing, consolidating and reporting GHG data and information;
- the existence of systems and processes that ensure the validity and accuracy of GHG data and information;
- the existence of systems, processes and specialized personnel that support the GHG information system in order to ensure data quality;
- managing uncertainty and controlling risks that may result in errors, omissions or misinterpretations in carbon estimates or quantification.

5 VALIDATION RESULTS

5.1 Identification of the type of project and sectoral scope

The "DABUCURY REDD+ PROJECT" is a REDD+ project belonging to the AFOLU sector and fulfills its objective of developing actions to control deforestation in the area of the three (3) indigenous reserves owned by the project and generate certificates of emission reduction or GHG removal in accordance with the provisions of Decree 926 of 2017.

5.2 Project Description

5.2.1 Name, owner, participants and objectives of the project

This project is identified under the name "DABUCURY REDD+ PROJECT" and is consistent with all associated documentation.

The Lagos El Dorado, Lagos del Paso, El Remanso, Yavilla II and Vuelta El Alivio reservations, as owners of the project, are the legal entities responsible for the formulation, implementation, monitoring and registration of the forest project for climate change mitigation. The Project Owners signed agreements that allow Carbo Sostenible SAS and Terra Commodities SAS¹ to originate, structure, design, implement and fully develop the project; manage the processes of validation, monitoring, verification and registration, as well as carry out the commercialization of the emission reduction or GHG removal units.

Table 6. Data of the owner of the REDD+ project.

Legal person	Lagos El Dorado, Lagos Del Paso and El Remanso Indigenous Reservation
Legal Status of the Indigenous Reservation	Legal entity under public law constituted by Resolution 076 of April 14, 1993.
Legal Representative	José María Morera Fonseca
Identity document	C.C. 6,649,869
Location	Miraflores, Guaviare
Legal person	Yavilla II Indigenous Reservation
Legal Status of the Indigenous Reservation	Legal entity under public law established by Resolution 007 of May 11, 1998.
Legal Representative	Hernando López Valencia
Identity document	C.C. 1.123.160.401
Location	Miraflores, Guaviare
Legal person	Vuelta El Alivio Indigenous Reservation
Legal Status of the Indigenous Reservation	Legal entity under public law constituted by Resolution 046 of November 30, 1998.
Legal Representative	Martha Lucia Pedroza Amaya
Identity document	C.C. 30.042.582
Location	Miraflores, Guaviare

Table 7. Data from other participants in the REDD+ project.

Legal person	CARBO SUSTAINABLE SAS
NIT	900.909.227-2
Legal Representative	Juan Andrés López Silva
Identity document	C.C. 80.407.748
Location	Calle 77 ^a 12- 60, Oficina 301, Bogotá D.C.
Mobile phone	+57 311 4814086
Email	jlopezsilva@carbostenible.com
Legal person	TERRA COMMODITIES SAS
NIT	900.241.092-6
Legal Representative	Federico Ortiz
Identity document	C.C. 19.498.342
Location	Calle 77 ^a 12- 60, Oficina 301, Bogotá D.C.
Mobile phone	+57 310 2235070
Email	fortiz@terra.commodities.net

¹ Project folder: ANNEX 4. DOCUMENTS ON THE EXISTENCE AND LEGAL REPRESENTATION OF THE OWNER AND THE PARTICIPANT.

5.2.2 Objectives of the project

The general objective of the project is to reduce deforestation and degradation of the forests present and contribute to the sustainable development of the communities in the territories of the Lagos El Dorado, Lagos del Paso and El Remanso Indigenous Reserves, the Vuelta del Alivio Indigenous Reservation and the Yavilla II Indigenous Reservation, in the municipality of Miraflores (Guaviare).

The specific objectives of the project are:

- Develop productive systems compatible with nature conservation and community well-being.
- Contribute to improving the living conditions of the communities that live in the indigenous reserves.
- Strengthen land use planning and mechanisms to guarantee food security for communities living in indigenous reservations.
- Contribute to the monitoring and conservation of the biodiversity present in the area of the indigenous reserves.

5.2.3 Location and geographical boundaries

The activities of the REDD+ project are carried out in Miraflores in the jurisdiction of the department of Guaviare (Colombia). The geographical limits of the project, made up of the entire area that make up the linked indigenous reserves, which has an approximate area of 112,999 hectares, includes the eligible areas that correspond to the category of forest² in an area of 81,000 hectares, whose general location is described below:

Table 8. Geographic coordinates of the project's endpoints.

Extreme Point	This	North
West	72°03'22,7"	1°06'32,8"
South	71°59'30,8"	0°52'52,3"
North	71°53'00,6"	1°17'15,7"
This	71°39'33,5"	1°14'06,4"

The assurance of the location and geographical boundaries of the project consisted of the review of the cartographic information, the results of the definition of eligible areas³ and their potential implementation within the framework of the climate change mitigation project⁴.

The GIS information associated with the eligibility and identification of the project boundaries provided by the project owner is consistent, complies with the provisions of the benchmark and its quality is that required for this type of project.

² Eligible areas are those that have stable forest cover for a period of at least 10 years prior to the start date of the project.

³ Complying with the condition of forest presence at least ten (10) years prior to the start of project activities (eligibility analysis).

⁴ Analysis of the agents and causes of deforestation.

5.2.3.1 Project Area

The delimitation of the project area is part of the territory of the linked indigenous reserves and covers an area of 112,199 ha according to official information from the Ministry of the Interior (although the data differs from that generated when adding the extensions of the reserves in the administrative acts declaring them 112,730 ha, in accordance with the provisions of the resolutions creating the reservations). Of this area, the eligible area of stable forest that the project includes is 81,000 hectares.

5.2.3.2 Reference Area

The delimitation of the reference area (820,105.78 ha) where the agents and causes of deforestation are analyzed was carried out with biophysical and social representativeness criteria (numeral 5.2 of the Project Document-PD). The delimitation of this area complies with the criteria set forth in the PROCLIMA methodology, especially b) and c) of section 8.2, and that there are different characteristics in forest types, political-administrative context related to the characteristics of the department of Guaviare and the accessibility conditions of the agents that cause deforestation.

Following what is established in the reference, the analysis of deforestation drivers has an adequate typification and characterization of these, as well as a description of the activities focused on the governance of the reservation to counteract them and on the monitoring of the identified drivers (NC 05).

5.2.3.3 Leakage area

The delimitation of a leakage area of 20,058.76 ha was carried out based on the analysis of the agents and causes of deforestation that could be displaced due to the execution of the project. Its delimitation includes biophysical, social and economic criteria that characterize the mobilization of these agents and causes (numeral 5.3 of the Project Document-PD) and the criteria for the delimitation of the leakage belt were justified taking into account the existence of the REDD+ projects adjacent to the project area and other surrounding collective territories, as well as the socio-cultural context that is associated with the indigenous reservations (NC 05) and the pressure that the indigenous peoples have to deal with them. Settlers and peasants have been confronting the territory.

5.2.4 Environmental, socio-cultural, political and economic conditions.

The Project Document-PD (numerals 7.2) presents the environmental, sociocultural, political and economic context of the indigenous communities that inhabit the project area, which according to the National Census carried out by the National Administrative Department of Statistics (DANE) in 2018, 419 people live in the Lagos El Dorado IR, of which 319 are indigenous. the remainder identified themselves as black and as not belonging to any ethnic group; for its part, in the RI Vuelta del Alivio the DANE counted a total of 859 indigenous members of the reservation. In the case of RI Yavilla II, a total of 12 families are estimated.

Each reservation is inhabited by several communities, organized around a traditional authority or captain. In the case of the RI Vuelta del Alivio and the RI Yavilla II, the communities belong to the Cubeo (Tucano) group, originally from Vaupés, where the family is the basis of social organization and have captains for the purposes of internal management and spokesperson before individuals and departmental and national bodies. Some communities are segmented and hierarchized into units identified as clans organized from largest to smallest for the distribution of territory (Miraflores Mayor's Office, Guaviare, 2017a); On the other hand, the RI Lagos El Dorado is founded on the traditional authorities and there are councils.

The axis of the indigenous organization is the Indigenous Captaincy, which is the highest authority and is elected by consensus of the inhabitants of the reservation and is in charge of organizing, directing and representing their communities (Mayor's Office of Miraflores, Guaviare, 2017b). Within the communities, there are also instances for discussion and decision-making, such as local committees and community assemblies.

Indigenous people and settlers have subsistence farming systems that provide them with food such as cassava, plantain, rice and corn. Usually these systems are around or in the vicinity of your homes. The food that makes up the family basket and that is not produced in the area (coffee, flour, panela) is transported from the Municipal Seat of Miraflores (Guaviare).

The presence and establishment of settlers in the territory has occurred mainly since the 1970s, with the economic opportunities associated with the boom in illicit crops. Subsequently, links are created with the indigenous people and the social relationship between these two groups is strengthened, allowing their occupation of the territory to be maintained over time. Likewise, historically, the presence of illegal armed groups has been recorded in the territory of the reservations. The interaction between indigenous peoples, settlers and these groups has been mediated mainly by indigenous fear and limitations in defending their culture and territory. Settlers and outsiders are usually the ones who have working capital and resources to invest in productive activities, and indigenous people benefit from the job opportunities offered by these groups in the territory.

The climate of the region where the project area is located corresponds to the intertropical climate zone, typical of humid tropical forest ecosystems (Alexander von Humboldt Biological Resources Research Institute, 1997). It is a warm climate, typical of the transition system between the dry plains of the Orinoco and the humid tropical forest; temperatures range between 25°C and 30°C, with an average of over 28°C and a relative humidity of 87% (Salazar, Gutiérrez, & Franco, 2006).

As evaluated on site, the project has been implemented in accordance with its formulation and demonstrates the relevance of the activities to be developed according to the environmental conditions of the project area.

5.2.5 Project activities

The project prioritized with the community the following two (2) activities foreseen in the methodology used (numeral 13) of the Project Document-PD):

- Reduction of emissions from deforestation.
- Reduction of emissions from forest degradation.

In a transversal manner, 14 activities are proposed within the framework of the REDD+ project (numeral 8 of the Project Document-PD), which guarantees the comprehensiveness and compliance with environmental and social safeguards.

This validation and verification of the "DABUCURY REDD+ PROJECT" project ensures the calculation of carbon mitigation attributable to forestry activities in 81,000 ha of forest.

5.3 Application of methodologies

5.3.1 Methodology applied

The methodology used for the project is: ProClima.: AFOLU Sector Methodological Document. Quantification of GHG Emission Reductions or Removals from REDD+ Projects. Version 2.2.05- February-2021. In compliance with what is described in the methodology, the removals were estimated between the baseline scenario and the scope of the implementation of the GHG mitigation initiative, considering that the project activities comply with the applicability of the methodology:

Table 9. Applicability of the methodology

Condition of applicability	Compliance
a) The areas within the geographical boundaries of the project fall into the category of forest at the beginning of the activities of the	Meets. Of agreement with the analysis carried out, it can be determined that the project area corresponds to

Condition of applicability	Compliance
project and ten years before the start date of the project.	forest that was present ten years prior to the start date of the activities.
(b) The causes of deforestation identified include: expansion of the agricultural frontier, mining, timber extraction, and infrastructure expansion.	Meets. It was identified that the expansion of the agricultural frontier and the extraction of wood for self-consumption and sale are causes of deforestation in the project area.
(c) The causes of degradation include: selective logging, firewood, forest fires, forest grazing and expansion of the agricultural frontier – illicit crops.	Meets. In the project area, selective logging, forest grazing and the expansion of the agricultural frontier - illicit crops - were identified as causes of forest degradation as causes of degradation.
(d) Reduction of deforestation or degradation is not expected to occur in the absence of the project.	Meets. The trend of deforestation and degradation has historically continued and may continue in the absence of the project.
(e) In deforested areas, carbon stocks in soil organic matter, leaf litter and dead wood may decrease or remain stable.	Meets. In deforested areas, carbon stocks in soil organic matter, leaf litter and dead wood decrease.
f) The quantification of GHGs other than CO ₂ should be included in the quantification of emissions caused by forest fires during the monitoring period.	Meets. During the monitoring period, if forest fires are detected, GHG emissions will be quantified and included in the estimates of emissions associated with the project.
(g) The activities constituting the REDD+ project shall not result in the violation of any applicable law.	Meets. REDD+ activities comply with national regulations.

The methodology used by the project is in line with the provisions of the second chapter of Resolution 1447 of 2018, as they are methodologies proposed and approved to be used under the UNFCCC GHG mitigation mechanisms applicable to Colombia; developed by GHG certification programs or carbon standards. In this case, the methodology is developed by the PROCLIMA program.

Colombia submitted to the UNFCCC the proposal for a Reference Level of Forest Emissions – NREF for deforestation in Colombia for payment for REDD+ results, the project "DABUCURY REDD+ PROJECT" is consistent with the data, technical aspects and methodological processes of the country (CN 02 and CN 03).

5.3.2 Deviation in the application of the methodology

There are no deviations from the methodology applied.

5.3.3 Reservoirs, Sources and GHGs

5.3.3.1 Carbon reservoirs

When estimating carbon variations, aboveground and groundwater biomass reservoirs should be considered as a minimum. In any case, the project must take into account those reservoirs that are likely to generate emission reductions in the project scenario or significant reservoirs in restoration processes.

The carbon reservoirs considered in the project are: aboveground biomass, groundwater biomass and soil organic carbon.

5.3.3.2 Sources of GHG emissions

The project accounts for CO₂ emissions generated by the loss of soil biomass and organic carbon due to deforestation processes. The project included CO₂ emissions from forest degradation processes based on official information sources (CN 03), which are used consistently and conservatively.

5.3.3.3 Types of GHGs

The project only includes carbon dioxide (CO₂) in the quantification of GHG emission reductions, which is relevant and consistent with the methodology and the NREF.

5.3.4 Baseline

The baseline scenario is specified and supported by the definition of Resolution 1447 of 2018 and represents the sum of the changes that would occur in the carbon stock of the reservoirs within the project boundaries. According to the PROCLIMA methodology applied by the project, the baseline scenario consists of the estimation of the amount of carbon in the reservoirs and emissions from significant sources of REDD+ activities.

With the information and data described in numeral 7 of the Project Document-PD, the deforestation baseline was made for the reference area, the project area and the leakage area, which was estimated between the years 2000 and 2016 with cartographic inputs from IDEAM performing the respective multitemporal analysis.

Table 10. Reference values for natural forest cover.

Reservoir	Datum	Source
Biomass area	258 t/ha	NREF for Colombia (2019) ⁵
Underground biomass	57 t/ha	NREF for Colombia (2019)
Soil Organic Carbon	4 tC/ha	NREF for Colombia (2019).

⁵ Aristizábal J., Cabrera E., Cardona M., Cubillos A., Galindo G., Gonzales J., Hernández C., Pérez I., Olarte C., Rodríguez C., Salinas N., Turriago J., Urrego D. & Zúñiga E., 2019. PROPOSED REFERENCE LEVEL OF FOREST EMISSIONS FROM DEFORESTATION IN COLOMBIA FOR REDD+ PAYMENT FOR RESULTS UNDER THE UNFCCC. Ministry of Environment and Sustainable Development – MINAMBIENTE. Institute of Hydrology, Meteorology and Environmental Studies – IDEAM.

The audit team showed that the consistency of the use of the data for the definition of the baseline with respect to the methodological reconstruction process accepted in the current regulations applicable to the country (CN 03) is demonstrated.

5.3.5 Additionality

According to Resolution 1447 of 2018, additionality is the characteristic that makes it possible to demonstrate that the reductions in GHG emissions or removals derived from the implementation of a GHG project generate a net benefit to the atmosphere within the limits of the project, which would not have occurred in the absence of the forestry activity implemented.

Since the project must be included in the National Registry for the Reduction of Greenhouse Gas Emissions - RENARE by national law and have the additionality criteria expressed in Resolution 1447 of 2018; It must demonstrate that the mitigation results would not have occurred in the absence of the project and that it generates a net benefit to the atmosphere.

According to PROCLIMA's methodology, the project must have procedures in place to assess or demonstrate additionality as a reasonable guarantee that GHG removals or reductions would not have occurred in the absence of the project. With this in mind, the project describes how mitigation outcomes contribute to country goals and generate a net benefit to the atmosphere (NC 013).

5.3.6 Monitoring plan

The project owner proposes to monitor the reduction of emissions or removal of GHGs, attributable to the activities of the forestry project, in accordance with the principles of the Monitoring, Reporting and Verification (MRV) system of mitigation actions at the national level and the accounting rules established in Resolution 1447 of 2018.

The project manager establishes periodic monitoring of the main components of the project in order to ensure control over the associated variables and compliance with the project's emission reduction or GHG removal goals.

The monitoring plan describes the methodology used by the project manager to monitor and quantify the reductions in GHG emissions or removals attributable to the project activities that were proposed by the members of the reserves that own the territory.

The methodology applied for monitoring is relevant to what is described in the Project Document and the methodological reference.

5.3.7 Emission Reduction Estimation

Estimates were made for the carbon reservoirs and emission sources mentioned above and according to the duration of the project (30 years). The quantification method was the one proposed in the PROCLIMA methodology, and the calculations were adjusted to the official data reported for the country (CN 02).

Table 11. Ex ante estimates.

Year	Dates	Estimation of GHG reductions from deforestation	Estimation of Cumulative Deforestation GHG Reductions	Estimation of degradation GHG reductions	Estimation of cumulative degradation GHG reductions	Estimating Total GHG Reductions	Total cumulative reductions in deforestation and avoided degradation (tCO2)
1	01/01/2019 to 31/12/2019	417.554,17	417.554,17	2.773,60	2.773,60	420.327,77	420.327,77
2	01/01/2020 - 31/12/2020	431.577,08	849.131,25	2.773,02	5.546,62	434.350,10	854.677,87
3	01/01/2021 - 31/12/2021	442.378,25	1.291.509,50	2.772,44	8.319,06	445.150,69	1.299.828,56
4	01/01/2022 - 31/12/2022	449.692,67	1.741.202,17	2.771,86	11.090,92	452.464,54	1.752.293,10
5	01/01/2023 - 31/12/2023	289.156,14	2.030.358,31	2.771,29	13.862,21	291.927,43	2.044.220,52
6	01/01/2024 - 31/12/2024	286.365,03	2.316.723,35	2.770,71	16.632,92	289.135,74	2.333.356,26
7	01/01/2025 - 31/12/2025	283.600,73	2.600.324,08	2.770,13	19.403,05	286.370,86	2.619.727,13
8	01/01/2026 - 31/12/2026	280.862,99	2.881.187,07	2.769,55	22.172,60	283.632,54	2.903.359,66
9	01/01/2027 - 31/12/2027	278.151,53	3.159.338,60	2.768,97	24.941,57	280.920,51	3.184.280,17
10	01/01/2028 - 31/12/2028	275.466,12	3.434.804,72	2.768,40	27.709,97	278.234,52	3.462.514,69
11	01/01/2029 - 31/12/2029	272.806,50	3.707.611,22	2.767,82	30.477,79	275.574,32	3.738.089,01
12	01/01/2030 - 31/12/2030	270.172,43	3.977.783,65	2.767,24	33.245,03	272.939,67	4.011.028,68
13	01/01/2031 - 31/12/2031	267.563,66	4.245.347,31	2.766,66	36.011,69	270.330,32	4.281.359,00
14	01/01/2032 - 31/12/2032	264.979,94	4.510.327,25	2.766,09	38.777,78	267.746,03	4.549.105,03
15	01/01/2033 - 31/12/2033	262.421,05	4.772.748,29	2.765,51	41.543,29	265.186,56	4.814.291,59
16	01/01/2034 - 31/12/2034	259.886,73	5.032.635,02	2.764,93	44.308,23	262.651,66	5.076.943,25
17	01/01/2035 - 31/12/2035	257.376,76	5.290.011,78	2.764,36	47.072,59	260.141,11	5.337.084,36
18	01/01/2036 - 31/12/2036	254.890,89	5.544.902,67	2.763,78	49.836,37	257.654,67	5.594.739,04
19	01/01/2037 - 31/12/2037	252.428,91	5.797.331,58	2.763,20	52.599,57	255.192,11	5.849.931,15
20	01/01/2038 - 31/12/2038	249.990,57	6.047.322,15	2.762,63	55.362,20	252.753,20	6.102.684,35
21	01/01/2039 - 31/12/2039	247.575,66	6.294.897,81	2.762,05	58.124,25	250.337,71	6.353.022,06
22	01/01/2040 - 31/12/2040	245.183,95	6.540.081,76	2.761,48	60.885,73	247.945,42	6.600.967,48
23	01/01/2041 - 31/12/2041	242.815,21	6.782.896,96	2.760,90	63.646,63	245.576,11	6.846.543,59
24	01/01/2042 - 31/12/2042	240.469,22	7.023.366,19	2.760,32	66.406,95	243.229,55	7.089.773,14
25	01/01/2043 - 31/12/2043	238.145,78	7.261.511,96	2.759,75	69.166,70	240.905,53	7.330.678,67
26	01/01/2044 - 31/12/2044	235.844,65	7.497.356,62	2.759,17	71.925,88	238.603,83	7.569.282,49
27	01/01/2045 - 31/12/2045	233.565,63	7.730.922,25	2.758,60	74.684,47	236.324,23	7.805.606,72
28	01/01/2046 - 31/12/2046	231.308,51	7.962.230,76	2.758,02	77.442,50	234.066,53	8.039.673,26
29	01/01/2047 - 31/12/2047	229.073,07	8.191.303,83	2.757,45	80.199,94	231.830,52	8.271.503,77
30	01/01/2048 - 31/12/2048	226.859,11	8.418.162,93	2.756,87	82.956,81	229.615,98	8.501.119,75
Total estimated GHG Emission Reduction (tCO2e)			8.418.162		82.956		
Annual GHG Emissions Reduction (tCO2e/year)			280.605		2.765		283.370

The project describes in the Project Document-PD the contribution to the national climate change mitigation goals (CN 11) which, according to ex ante calculations, is expected to have mitigated a total of 8,501,119 tCO₂e attributable to the activities of the REDD+ project during the project horizon, in compliance with the monitoring plan. to the applicable environmental regulations, among others.

5.4 Start date, project duration, and monitoring period

The mitigation project has carried out actions since January 1, 2019 (numeral 6.1 of the Project Document-PD) related to the improvement of the quality of life of the communities of the indigenous reservation and environmental sustainability. It includes support and evidence that is considered valid and supports the first direct actions in which the project began to generate the reduction of GHG emissions (CN 01).

The activities carried out during the period by the project holders correspond to the strengthening of territorial governance that the communities and their leaders undertook, even before this date, when the members of the armed groups definitively withdrew from their territory, within the framework of the implementation of the Peace Agreement between the national government and these groups. The initial actions consist of a greater exercise of territorial control and identifying the needs to ensure the protection of their territory and forests.

The duration of the project is 30 years, 2019 – 2048, being relevant to the objectives, activities and conditions of the REDD+ project.

5.5 Environmental Impacts

The project has not reported any negative impacts of its activities as it subscribes to the rules and regulations applicable in the territory; The environmental legal matrix applicable to the geographical area of the project (CN 07) is included in the documentation submitted.

The correct implementation of REDD+ Safeguards is provided as a measure to prevent the impact on social, economic or environmental rights, as well as the occurrence of negative impacts due to the design and implementation of REDD+ activities. Positive environmental impacts are described as part of co-benefits and safeguards.

5.6 Benefit-related criteria and indicators

The project articulates its actions in the context of the environmental planning of the territory and the determinants defined by the environmental authority and the territorial entities, establishing synergies with regional and local planning instruments. The economic development and sustainable community production activities that are driven by the project, as well as those of capacity building and social investment, include indigenous and peasant people.

The Project promotes the active participation of these focus groups, contributing directly to the country's goal of reducing the annual deforestation rate to 50,000 ha/year by 2030, with a trajectory of 155,000 ha/year in 2022, and 100,000 ha/year in 2025. The historical reference rate of deforestation in the project area is equivalent to approximately 985 ha/year, and it is expected that by 2030 the project's actions will maintain a maximum of 50 ha/year. This represents a reduction of 935 ha/year, equivalent to 1.7% of the national target for 2025 and 0.89% of the deforestation reduction target for 2030.

The project describes the environmental, social and economic co-benefits derived from the implementation of the project activities (paragraph 8 of the Project Document-DP) and compliance with safeguards (numeral 9 of the Project Document-PD), non-conformities related to the benefit-sharing Mechanism (CN 09) and compliance with other safeguards related to capacity building, effective communication, free, prior and informed consent and articulation with governance Mechanisms applicable in the region were addressed, to allow the project owner and the communities to have clarity on the strategic lines and the implementation of

activities to halt deforestation in their territory (NC 10).

5.7 The project's contribution to the Sustainable Development Goals

The project contributes to the Sustainable Development Goals (SDGs) through the implementation of the 14 activities within the framework of the REDD+ project (number 8 of the Project Document-DP), which will be developed in various periods, starting in years 1, 2 and 3 and over the 30-year horizon to ensure the improvement of the environment and the quality of life of the inhabitants of the indigenous reserve.

5.8 Local Stakeholder Consultation

The project is led by the reservation and the indigenous communities that inhabit the project area, and both the reservations that hold the title and the proponents of the project (Carboterra SAS) ensure the participation of stakeholders in all processes. In accordance with the above, the obligation to carry out prior consultation does not apply, but it does apply to carry out the socialization of the project for the granting of the free, prior and informed consent of the indigenous community of the project area.

The socialization was carried out through meetings, assemblies and workshops and allowed the approval of the project and the signing of the declaration of free, prior and informed consent by the inhabitants of the reservations included in the project.

The project has protocols for the effective participation of related actors and some deficiencies were satisfactorily adjusted to carry out these protocols after the on-site visit (CN 09 and CN 10).

5.9 Land tenure and carbon rights

VERIFIT verified the conditions of ownership, and the existence of all the supports of land tenure in the areas in which the REDD+ project is executed, being a territory with three owners who are the indigenous reservations, owners of the project. The Certificates of Tradition and Freedom⁶ list the indigenous communities that are part of the three reservations, as well as other supporting documents that are included as evidence for the signing of the agreements.

5.10 Compliance with current environmental legislation

The environmental legislation that applies to the project was ensured through documentary review and visual inspection during the on-site visit. As a result, compliance with the environmental legislation applicable to the project was evidenced:

- An environmental legal matrix (NC 07) is presented.
- Overlap with other REDD+ initiatives (CN 04) has been clarified.
- There is evidence of articulation with departmental and municipal development plans (NC 06).
- The capacity-building safeguard (CN 10) is complied with.
- Compliance with Resolution 1447 of 2018 and Resolution 831 of 2020 regarding the use of data at the national level (NC 02 and NC 03) is evidenced, and the non-existence of overlaps in the National Emission Reduction Registry of GHGs – RENARE (NC 06 and NC 08).

⁶ Annex 4. Documents Representation and Land Tenure RI

5.11 Information Management

The project prioritizes the management and traceability of information to ensure its quality and proper handling. The information system established to obtain, record, compile, analyse and safeguard project data and information is adequately established and described in both the project document and its annexes (CN 07).

5.11.1 Information Quality Management

VERIFIT evidenced that initially an information quality system was not adequately implemented to guarantee consistency in the processes, finding errors and absence of support in the review of data and information that affected the uncertainty related to the quantification of the reduction of GHG emissions. The project took the pertinent corrective actions and generated an appropriate information quality management system to consolidate the support for the implementation of the activities.

5.11.2 Document management

The project controls its documents through consolidation, recording and review procedures to properly handle any inconsistencies found. All records and archiving of information are handled by Carbo-Terra team members. All documentation related to the project and the respective supports (forms, spreadsheets, geographic information, formats and other evidence of development) must be physically archived (if applicable) and digitized to be stored in the digital archive of the project that rests in the cloud using the Dropbox software or that defined by the project coordination. All information generated during the development of the project must be kept for a period of no less than 5 years.

5.11.3 Risk analysis

The project presents an adequate risk analysis that includes the analysis of some barriers that are decisive, according to what was evidenced in the field audit, as well as adverse events to the project, which would affect its potential results (NC 06), as specified by the PROCLIMA methodology.

6 VERIFICATION RESULTS

6.1 Project Implementation

The team in charge of the activities in the territory was questioned, the pertinent visits were made and the implementation of what was described in the documentation presented by the person in charge of the project was evidenced.

The project has been developed in accordance with its formulation and its implementation status is in accordance with the provisions of the Project Document and what has been verified through visual on-site inspection and cartographic analysis with Geographic Information Systems (GIS) tools.

The spatial boundaries of the project, the drivers of deforestation, the typologies of deforested areas in the project area and the reference area for the reference period and the monitoring period were 100% verified using the spatial information included in the GDB and the corroboration carried out during the field phase.

The field information also allowed to verify the project's assumptions regarding changes in carbon pools and forest cover in the project area by 100%.

The review of compliance with the requirements of the ISO 14064-2 standard, in the development of the validation/verification, included the strategic and risk analysis, where the audit team evaluated the contents of the ISO 14064-3 standard, in this regard.

VERIFIT verified the knowledge that the project proponents and the developer have in relation to the natural conditions, the causes and agents of deforestation and the monitoring activities proposed and so far developed, as well as compliance with the requirements of the benchmark, so the risks are minimal and assumable.

Spreadsheet calculations were evaluated. 100% of the spreadsheets attached to the PDD were reviewed and corroborated for the calculation of the baseline and for the monitoring period.

The 100% review of the information included in support of the project and of the sources cited in the PD was carried out.

Regarding the data and procedures provided by the proponent for the selection of the reference area, their correspondence with official national documents and the relevance of the assigned limits were verified.

6.2 Compliance of the monitoring plan with the applied methodology

6.2.1 Parameters and fixed data

The project adequately develops the activities defined by the standard, considering monitoring actions on the following elements:

- Project Boundaries
- Implementation of proposed REDD+ activities
- Compliance with Safeguards
- Permanence
- Project Emissions

The monitoring report consolidates the description of the actions carried out in the verification period in each of the items established by the standard in an appropriate manner.

6.2.2 Monitored Data

The monitoring includes data on annual deforestation and degradation within the project boundaries, the emissions generated by deforestation and degradation, and the reduction in emissions that occur as a result of the development of activities, both total and net.

6.2.3 Measurement and data collection

The activities carried out during the monitoring period are adequately consolidated by the project and the figures and indicators included in the monitoring formats are duly supported in the documents that are structured in the project's Information Management System and in accordance with what is requested by the benchmark.

6.3 Data Evaluation and Calculation of Net Emission Reductions or Removals

6.3.1 Calculation of baseline GHG emissions or net baseline GHG removals by sinks

For baseline validation and verification, the cartographic analysis, its consistency with regulations, on-site inspection, and secondary information used for baseline estimates were reviewed. Likewise, in order to verify the reduction of emissions or GHG removals generated from January 2019 onwards, the project baseline was validated in accordance with the provisions of Resolution 1447 of 2018.

Table 18. Carbon Content Per Hectare - Baseline

Aboveground Biomass (mt.s/ha)	Groundwater biomass (mt.s/ha)	Total biomass (mt.s/ha)	CO ₂ e/ha in total biomass (CBFeq)	Soil Carbon Content (TC/ha)	Soil Carbon Content 20 years (t CO ₂ e/ha)	Ton CO ₂ e/ha Soils (COSeq)	Ton CO ₂ e/ha (Cteq)
258	57	315	544	74	3,7	13,6	557,60

The CO₂e/ha contents used by the project are consistent with those defined by the country in the most up-to-date NREF approved by the UNFCCC.

6.3.2 Calculation of project GHG emissions or net GHG removals by sinks

The total reduction in emissions from deforestation and degradation avoided during the 2019-2020 monitoring period is estimated in the following table:

Table 19. Ex-post estimates.

	Deforestation	Degradation	Total
Total GHG reductions for the monitoring period (tCO ₂ e)	1.090.463	3.773	1.094.236
Reductions – Uncertainty 9.3% (tCO ₂ e)	101.413	351	101.764
Total net reductions for the monitoring period (tCO ₂ e)	989.050	3.422	992.472

6.3.3 Calculation of GHG Emission Leaks

No emission leaks were identified during the current monitoring period, but the discount associated with the uncertainty values reported directly by IDEAM in the NREF document was applied, using the equation for the combination of the uncertainties of various emission sources proposed by the IPCC (2006) the uncertainty of the emission factor was calculated and using the equation for combination of uncertainties of the emission source, also proposed by the IPCC (2006), the approximate error of the Project reductions was calculated.

6.3.4 Summary calculation of GHG emission reductions or net GHG removals by sinks

In compliance with the guidelines of the benchmark and other relevant criteria, the estimated net GHG reduction from January 1, 2019 to December 31, 2020 is 992,472 tCO₂e.

Table 20. Estimation of current net GHG reductions (tCO₂e) due to the development of the project.

	Deforestation Avoided	Degradation Avoided	Total
Total net reductions for the monitoring period (tCO ₂ e)	989.050	3.422	992,472

6.3.5 Comparison of actual GHG emission reductions or net GHG removals by sinks with estimates in registered Project Document-DP and observations on the difference from the estimated value in validated Project Document-DP

The ex post value (992,472) is 13.9% higher than the estimated ex ante value (854,677). This indicates, on the one hand, a change in the historical trend in the project area in the face of the actions carried out by the owners in the territory, accompanied by the political changes related to the peace process.

6.4 Evaluation of non-permanence

The person responsible for the mitigation project estimated and deducted from its calculations of total carbon attributable to the actions of the project, a reserve of 15% (148,870 tCO₂e) of the total calculated reductions (992,472 tCO₂e) resulting in a net reduction of 843,601 tCO₂e that can be marketed in the voluntary or regulated market, complying with the requirements to apply to the non-causation of the carbon tax according to Decree 926 of 2017 for reduction emissions from avoided deforestation and degradation attributable to the

Dabucury REDD+ Project.

The 15% reserve covers aspects related to the permanence or longevity of the carbon stores quantified by the project and their stability with respect to environmental variables, as defined by Resolution 1447 of 2018.

6.5 Disturbance Events

The verification of the disturbance events was carried out through the on-site visit, ensuring that all areas of the project did not present evidence of disturbances that would significantly affect the results of the calculation of the GHG emission reductions to be verified. Disturbances refer to those events that are not related to the identified deforestation drivers, which are controlled by the actions of the project, nor to the projected risks according to the analysis carried out by the project and for which some contingency measure is implemented.

As a result of the tours within the project boundaries, there was no evidence of areas affected by natural or anthropogenic events that influence the accounting of mitigated carbon.

6.6 Validity of carbon credits

The project has a 30-year projection, in turn, the carbon credits will be valid until the end of the project's duration, according to the number of certified carbon credits, through audits carried out by the validation and verification body (OVV) and with the document issued by the certifying body.

7 VALIDATION & VERIFICATION OPINION

VERIFIT, contracted by Carbo Sostenible SAS, on behalf of the project owners, has carried out the independent validation and verification of the activity of the "DABUCURY REDD+ PROJECT", in Miraflores, Guaviare, Colombia.

VERIFIT initiated validation and verification based on the ProClima methodology: AFOLU Sector Methodological Document. Quantification of GHG Emission Reductions or Removals from REDD+ Projects. Version 2.2., .

VERIFIT has carried out the independent verification of the emission reductions for the project activity, based on the baseline and methodology applied, the monitoring plan contained in the validated PDD version 6, and the Monitoring Report version 6, for the monitoring period from 01/01/2019 to 31/12/2020 (including both days).

Verify's validation and verification approach is based on an understanding of the risks associated with the project activity description, monitoring system, reporting of GHG emissions data, and controls to be implemented to mitigate GHG emissions. VERIFIT planned and carried out the validation and verification by obtaining evidence, other information and explanations that VERIFIT deemed necessary to perform the tasks and provide the agreed level of assurance and that the reported GHG emission reductions are fairly declared.

The validation and verification team confirms, based on version 6 of the Project Document-PDD, that:

- the project activity is in accordance with all the relevant criteria of the host country (Colombia) and the rules and requirements of the ProClima Program Version 3.0, corresponding to the last published version.
- The project activity complies with all the conditions of the latest version of ProClima's REDD+ methodology: AFOLU Sector Methodological Document. Quantification of GHG Emission Reductions or Removals from REDD+ Projects. Version 2.2.
- In accordance with Colombia's legal requirements, prior consultation was not necessary, but the required safeguards were applied on the free, prior and informed consent of the indigenous communities in the project area, which was supported by the evidence provided by the project owner.
- the monitoring plan is transparent and adequate and confirms that all information has been applied appropriately and consistently in the Project Document-DP.

APPENDIX 1 – REVISED OR REFERENCED DOCUMENTS

num ber.	Document
1.	ISO 14064-2:2006 – Greenhouse gases – Part 2: Specification with guidance, at project level, for the quantification, monitoring and reporting of emission reductions or increases in greenhouse gas removals.
2.	ISO 14064-3:2006 – Greenhouse gases – Part 3: Specification with guidance for validation and verification of greenhouse gas claims
3.	ProClima 2021. Methodological Document: AFOLU Sector Quantification of GHG Emission Reductions or Removals from REDD+ Projects. Version 2.2.
4.	ProClima 2021. GHG Mitigation Initiatives and Other Greenhouse Gas Projects Certification and Registration Program
5.	Proposed Reference Level of Forest Emissions from Deforestation in Colombia for REDD+ Results-Based Payment under the UNFCCC-MADS-IDEAM, 2019
6.	Resolution 1447 of 2018 – Ministry of Environment and Sustainable Development.
7.	Decree 926 of 2017 – Ministry of Finance and Public Credit.
8.	IDEAM, UNDP, MADS, DNP, FOREIGN MINISTRY. (2016). National and Departmental Inventory of Greenhouse Gases -INGEI – Colombia. Third National Communication on Climate Change. IDEAM, UNDP, MADS, DNP, FOREIGN MINISTRY, GEF. Bogotá D.C., Colombia.
9.	IDEAM & UNDP. Sf. National Greenhouse Gas Inventory Report – Colombia. Coordinating Unit for Colombia's Second Biennial UPDte Report to the UNFCCC. IDEAM & UNDP. Bogotá D.C., Colombia
10.	IPCC publications – www.ipcc-nggip.iges.or.jp
11.	UNFCCC – http://cdm.unfccc.int
12.	REDD+ TRAINING AND EXCHANGE WORKSHOP FOR NATIONAL PROGRAMMES UN-REDD Panama City, 25-27 October 2011. The nested approach and leaks in REDD+. Lucio Pedroni – lpedroni@carbondecisions.com
13.	Deforestation monitoring results 2017. IDEAM and REM Program

The revised documentation that was provided by the project manager is described below:

Folder	Document
1. Document Project Design	PDD_Dabucury_ProClima_V14_sep222021.pdf
2. Monitoring Report	IM_Dabucury_ProClima_V.13.pdf

Annex 1. Community Engagement Activities	1.1. RI Lagos El Dorado	1.1.1. Workshop 1 - El Dorado Lakes: 7 PDF files and a Folder with 33 JPG files
		1.1.2. Workshop 2 - Lagos El Dorado: 6 PDF files and two folders with 17 JPG, JPEG and mp4 files
		1.1.3. Workshop 3 - El Dorado Lakes: 4 PDF files and a folder with 10 mp4 files and 3 PDF files.
		1.1.4. PDD Approval - General Assembly - Lagos El Dorado: 1 PDF file and a folder with 20 JPG files.
		1.1.5. Settler Participation Agreements RI Lagos El Dorado: 3 PDF files and a folder with 3 mp4 files.
	1.2. RI Back The Relief	1.2.1. Workshop 1 – Vuelta El Alivio: 7 PDF files and a Folder with 14 JPG files
		1.2.2. Workshop 2 - Vuelta El Alivio: 3 PDF files and two folders with 14 JPEG, PDF and mp4 files
		1.2.3. PDD Approval - Vuelta El Alivio: 1 file in PDF, an mp4 file and a folder with 11 JPEG files.
		1.2.4. Workshop 3 - Vuelta El Alivio: 2 PDF files and two folders with 13 mp4 and JPG files.
	1.3. RI Yavilla II	1.1.1. Workshop 1 - Yavilla II: 6 PDF files and a folder with 25 JPEG files and 1 mp4
		1.2.2. Workshop 2 - Yavilla II: 6 PDF files and a folder with 14 JPEG files.
		1.1.3. PDD- Yavilla II approval: 1 PDF files, 1 PPTX file and a folder with 5 JPG files.
	1.4. Ratification Free, prior and informed consent	1.4.1. Acts of Ratification of Agreements: folder with 3 PDF files.
		1.4.2. Formation of Committees, beneficiary families, schedule and mapping of activities: 3 PDF files
		1.4.3 Audiovisual Record: 2 subfolders with 6 PDF files and 6 mp4 files
1.4.4. Photographic Record: subfolder 1: with 7 subfolders with files in JPG format as a support for each activity.		
1.4.5. Meeting attendance lists: 2 PDF files.		
Annex 2. RI Families Surveys	2.1. RI Lagos El Dorado	2.1.1. Lagos del Dorado Survey part 1.pdf
		2.1.2. Lagos del Dorado surveys, part 2.pdf
		2.1.3. Lagos del Dorado surveys.xlsx
	2.2. RI Back The Relief	2.1.2. Surveys Vuelta El Alivio.pdf
		2.1.3. Surveys Vuelta El Alivio.xlsx
	2.3. RI Yavilla II	2.3.1. Yavilla Surveys II.pdf
2.3.2. Yavilla II.xlsx Surveys		
Annex 3. Confidential Agreements and Documents	3.1. RI Lagos El Dorado Trade Agreement and Letter of Intent: 3 PDF files	
	3.2. RI Vuelta El Alivio Trade Agreement and Letter of Intent: 4 PDF files	
	3.3. RI Yavilla II Trade Agreement and Letter of Intent: 3 PDF files	

	3.4. Project Management and Profit Sharing: 2 PDF files
	3.5. CARBO and TERRA Chamber of Commerce: 2 PDF files
	3.6. CARBO-TERRA Agreement with the Environment Plan: 1 PDF file
	3.7. RUT REDD+ Dabucury: 3 PDF files
	3.8. IR Mandate Agreements: 3 PDF files
	3.9. Environment Plan Authorization – Orlando Orozco: 1 PDF file
Annex 4. Documents Representation and Land Tenure RI	4.1. RI Lagos El Dorado Representation: 7 PDF files
	4.2. RI Lap of Relief Rendering: 5 PDF files
	4.3. RI Yavilla II Representation: 5 PDF files
Annex 5. Evidence Monitoring	5.1. Life Plan - Nare-Monfort-Lagos El Dorado-C... of Miraflores.pdf
	5.2. Action Plan for the Control of Deforestation (Sentence 4360 of 2018).pdf
	5.3. PMTR Municipality of Miraflores - 2018.pdf
	5.4. Public Bidding Contract - Lagos El Dorado Health Center.pdf
	5.5. Resolution 152 of 2018 - Health Center (award) Lagos El Dorado.pdf
	5.6. Public Bidding Contract - Adaptation of Lagos El Dorado Classrooms.pdf
	5.7. Resolution 291 of 2020 - Adaptation of classrooms - (award) Lagos El Dorado.pdf
	5.8. Analysis of the initial phase of design and implementation of the PNIS - 2017.pdf
	5.9. Monitoring of affected territories (2018) UNODC.pdf
	5.10. PNIS Executive Report No. 19 - 2019.pdf
	5.11. PATR Macarena-Guaviare Subregion -2019.pdf
	5.12. Change from forest to other land uses 2018-2020 (Project Area).bmp
Annex 6. Procedure Quality Control and Formats	6.1. Procedure QC-QA Dabucury.pdf
	6.2. Formats and templates (Folder): 5 files in docx format and 1 file in PDF format.
Annex 7. Legal Compliance	7.1. Dabucury Legal Compliance Matrix July 2021.xlsx
	7.2. Regulations and Other Documents: 19 PDF files and one compressed file in RAR format
	7.3. RI Resolutions: 4 PDF files
Annex 8. Dabucury REDD+ Safeguards	8.1. Matrix Safeguards Dabucury September 2021.xlsx
	8.2. REDD+ Booklet Dabucury.pdf
	8.3. REDD+ Project Dabucury_V2.pdf
	9.1. Dabucury REDD+.gdb

Annex 9. Maps & Geodatabase	9.2. Change from forest to other land uses 2018-2020 (Reference Area).bmp
	9.3. Change from forest to other land uses 2018 -2020 (Project Area).bmp
	9.4. Change from forest to other land uses 2008-2018.bmp
	9.5. Switching from forest to other land uses 2018-2020.bmp
	9.6. Project leak map.bmp
	9.7. Localization of production systems and good practices Dabucury 2018.bmp
	Annex 10. RENARE Registration
10.2. Registration RENARE_04_Dabucury.pdf	
10.3. Release Deadlines RENARE - 031220.pdf	
10.4. Report on the Status of the Dabucury REDD+.pdf Initiative	
Annex 11. Inter-Agency Management	11.1. Rapporteurship of the Mayor's Office of Miraflores.pdf
	11.2. Response Government of Guaviare.pdf
	11.3. Meeting March 19, Government SJG - Environment Plan.mp4
	11.4. Rapporteurship of the Government of Guaviare.pdf
	11.5. INDICADORES_Prog_Bosques_PDD_2020-2023.docx
	11.6. Info_A_Tribunal_STC_4360_2018_Nov_2019_Sintesis.docx
	11.7. Informe_Gestión_SDAMA_2020_A_Gober_Mar_2021.pptx
	11.8. Letter to the CDA_Guaviare.pdf
Annex 12. Plans	12.1. Life Plan - Nare-Monfort-Lagos El Dorado- Municipality of Miraflores.pdf
	12.2. Action Plan for the control of deforestation (Sentence 4360 of 2018).pdf
	12.3. Guaviare Development Plan 2016 - 2019.pdf
	12.4. Miraflores Municipal Development Plan 2016 - 2019.pdf
	12.5. Guaviare Development Plan 2020 - 2023.pdf
	12.6. Miraflores Municipal Development Plan 2020 - 2023.pdf
	12.8. CDA Action Plan 2020-2023.rar
	12.9. PATR Macarena-Guaviare Subregion -2019.pdf
	12.10. PMTR Municipality of Miraflores - 2018.pdf
	Annex 13. Audit , Validation-Verification
13.2. Responses Report REDD Findings Dabucury_19072021 Resp 1 CARBO Audit.docx	
13.3. Responses Report REDD Findings Dabucury_09082021 Resp 2 CARBO Audit.docx	

	13.4. Responses Report on REDD Findings Dabucury_22082021 Resp 3 CARBO Audit.docx
Annex 14. Start Date	14.1. Start of Project Activities.docx
	14.2. PMTR Municipality of Miraflores - 2018.pdf
	14.3. PATR Macarena-Guaviare Subregion -2019.pdf
	14.4. PNIS Executive Report No. 19 - 2019.pdf
	14.5. Analysis of deforestation reduction.xlsx
	14.6. Change from forest to other land uses 2018-2020 (Reference Area).bmp
	14.7. Change from forest to other land uses 2018- 2020 Project Area).bmp
Annex 15. Stands Calculation (Folder)	15.1. VF_Calculos 22082021_Línea Basis and Monitoring.xlsx
Annex 16. Financial Model	16.1. Dabucury.xlsx REDD+ Financial Model

APPENDIX 2 – LIST OF FINDINGS OR NON-CONFORMITIES

NC	01
Description	<p>The support of the project start date is not assured, according to the information provided by the project proponent.</p> <p>The project proponent does not attach support to support the first sectoral direct action in which the project began to generate the reduction of emissions as a result of actions in the territory.</p>
Answer 1 <i>Customer Response</i>	<p>The start date was defined based on the moment when the forest protection activities voluntarily implemented by the community and the decrease in deforestation with respect to the regional trend are evidenced in the area of the reserves. It is about the integral action of the communities in the territory as a result of a decision to conserve their forests and avoid deforestation within their territory, taking as a reference the regional trend of deforestation. The effects result from the combination of community members' activities and their interaction with third parties.</p> <p>The communities have been planning to work on forest protection since October 2017, when representatives of the Lagos El Dorado, Lagos del Paso and El Remanso Reservations, as well as the Yavilla II Reservation, established an alliance with the company Plan Ambiente S.A.S. to develop a carbon project. As evidence of this effort, bank accounts were opened in favor of the receipts where the resources from the sale of the certificates would be deposited, and the tax records of the receipts were uPDted (see <i>Annex 1.1 Bank Accounts and RUT REDD+ Dabucury</i>). The community's interest in protecting its forests as a mechanism to access economic incentives materialized from that moment, when the members of the community decided to take better care of their territory, expecting financial retribution for the environmental service associated with forest conservation. Likewise, the community of the Vuelta del Alivio Reservation has worked for the conservation of its territory since 2017, as evidenced in the minutes of the workshop on the history of the reservation (<i>Annex 1.2 Minutes of the Vuelta del Alivio history workshop</i>). The management of these communities in the territory, however, has been affected by the active presence of armed groups, which until 2018, hindered actions aimed at reducing deforestation in the territory.</p> <p>Starting in mid-2018, the presence of armed groups has decreased significantly along the three reserves of the Dabucury REDD+ project, as a result of the progress made in the implementation of the peace agreements reached by the national government. With the progressive departure of these agents from the territory, together with the intention of accessing financial mechanisms associated with the protection of forests, the communities increased conservation activities and decreased the conversion of forests to other land uses (pastures, illicit crops, expansion of the agricultural frontier). In this way, the initial direct actions consist of direct conservation activities by the communities, reflected in the decrease in the rate of deforestation compared to the regional trend, which is also directly related to a greater exercise of territorial control and articulation between the communities of the reservations. Since 2019, there has been a significant decrease in deforestation, as shown in <i>Annex 1.3 Dabucury Deforestation Reduction Analysis</i>.</p>

	<p>In this way, the start date is supported by the agreements with Plan Ambiente, the opening of bank accounts, interviews and workshops with the community where they point out conservation activities and the analysis of the decrease in deforestation since 2019. It is important to highlight that the oral tradition characterizes these communities of the Dabucury Project, which implies that they transmit their knowledge and guidance on land management orally, and the record of the passive conservation actions they have carried out since 2019 can be seen in the maps of analysis of changes in cover and the testimonies of the people of the community.</p> <p>In addition, the work of the communities in this regard is evidenced when evaluating the geographic data. Since 2019, there has been evidence of a drop in the deforestation trend in the reserves compared to the reference area, effectively showing an initial but important impact of territorial management. The project aims to increase the impact of these efforts and bring deforestation in the territory to zero in the medium term, as shown in the project document.</p> <p>This information has been included in section 5.4 of the PD.</p>
<p>Evaluation 1 <i>Validation Team Assessment</i></p>	<p>The information provided by the project owner meets the considerations expressed by the Audit, however, it is difficult to locate the supporting information indicated in the response, because the annexes mentioned in this document and in the PDD do not correspond to the numbering of those delivered in the project information drive or the description assigned to the files included in the folder "Start Date and Agreement" Project Management".</p> <p>The supports of the action carried out are attached and included in a folder, these include documentary supports that come from 2017, among these: evidence of opening bank accounts of the Resguardos and a pre-feasibility support issued by an entity called Plan Ambiente S.A.S (<i>Reference: Land leasing process for the sale of carbon credits</i>, it should be clarified that it is prohibited by the rules that govern collective territories to lease land for any purpose) in order to develop a CDM project with a period of two (2) months to formalize this initiative with the owners, however there is no evidence of the signing of such agreements, nor of the actions that were carried out as a result of these agreements in the monitoring period established by the owner of the project or the entry of resources to the safeguards for the fulfillment of some REDD activities.</p> <p>There is no methodological description and conclusions about the audiovisual material included and the actions and evidence that support the start date, which would allow us to determine its relevance.</p> <p>Chapter 5.4 of the PDD, which states that the supporting information to resolve the Non-Conformity is included, is incomplete and has a title highlighted in yellow (COMPLETE WITH RICHARD'S ANALYSIS, page 40 of the PDD), which shows that the version delivered is not the final version of the document and a part of the support for the resolution of this non-conformity is missing.</p> <p>Cartography is included in which it is supported that deforestation decreased in the project area during the monitoring period, however, it does not include support that these reductions are attributable to the project owners.</p>

	<p>Among the information provided in the folder (Start Date and Project Management Agreement), there is no support for actions carried out during the monitoring period (2019-2020) nor is the justification that they do not exist sufficient.</p> <p>In conclusion, the start date of the project is not duly justified, according to the reference used, which provides:</p> <p><i>"Date on which activities begin that will result in effective GHG emission reductions/removals. For REDD+ projects, this start date corresponds to the <u>date on which the implementation of project activities directly related to the reduction of deforestation and/or forest degradation begins.</u>" (Emphasis added)</i></p> <p>Monitoring of the project's contribution to the fulfillment of the SDGs, included in Table 1 of the PD, is not included as an activity in the Monitoring Plan or in the Monitoring Report.</p>								
<p>Conclusion</p>	<p>Non-conformance pending, not closed.</p>								
<p>Answer 2 <i>Customer Response</i></p>	<p>1. In general, for all responses, we have restructured the Attachment File and renumbered everything, to facilitate greater understanding. The new structure is as follows:</p> <table border="1" data-bbox="414 963 1420 1299"> <thead> <tr> <th>Folder</th> <th>Documents</th> </tr> </thead> <tbody> <tr> <td>1. Document Design Version)</td> <td>Last version of the PD of the Dabucury REDD+ project (Project 6)</td> </tr> <tr> <td>2. Report by Monitoring</td> <td>Latest version of the REDD+ Project Monitoring Report Dabucury for the verification period (Version 4)</td> </tr> <tr> <td>3. Calculation Supports</td> <td>Contains two files: Spreadsheet with ex-ante estimation of the emissions avoided by deforestation and degradation of the project, and the spreadsheet with the reduction quantification emissions for the monitoring period</td> </tr> </tbody> </table> <p>Annex 1. Presentation of supports, minutes, attendance lists, registration Participation photographic and audiovisual record of the workshops held with the Communities limbs of the indigenous reservations proposing the project</p> <p>Annex 2. Surveys It presents the systematization and support of the applied surveys RI Families to the families who are members of the proposing indigenous reservations of the project</p> <p>Annex 3. Presents the supports of commercial agreements, letters of intent, project management Mechanism, distribution Agreements and of benefits, legal documentation of CARBO Sustainable SAS and Documents Terra Commodities SAS, agreement with Plan Ambiente SAS, Confidential accounts and RUT of the indigenous reserves proposing the project, Contracts brokerage of the Indigenous Reserves participating in the project</p> <p>Annex 4. Documents of Indigenous Reservations issued by the Mayor's Office of Miraflores, of the RI MinInterior Representation, Certificates of Freedom and Tradition and resolutions of the creation of the receipts</p> <p>Annex 5. Evidence: Presents the support for the execution of the activities of the Monitoring project for The Monitoring Period</p>	Folder	Documents	1. Document Design Version)	Last version of the PD of the Dabucury REDD+ project (Project 6)	2. Report by Monitoring	Latest version of the REDD+ Project Monitoring Report Dabucury for the verification period (Version 4)	3. Calculation Supports	Contains two files: Spreadsheet with ex-ante estimation of the emissions avoided by deforestation and degradation of the project, and the spreadsheet with the reduction quantification emissions for the monitoring period
Folder	Documents								
1. Document Design Version)	Last version of the PD of the Dabucury REDD+ project (Project 6)								
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Annex 6. Quality Control Procedure and Formats	Presents the QC-QA procedure and the formats and templates defined for the Dabucury REDD+ project
Annex 7. Legal Compliance	It contains the project's legal compliance matrix, regulatory documents, resolutions for the creation of indigenous reservations, and other applicable documents
Annex 8. Dabucury REDD+ Safeguards	Presents the REDD+ Safeguards Compliance Matrix under the project
Annex 9. Maps & Geodatabase	It contains the information and cartographic files developed within the framework of the Dabucury REDD+ project
Annex 10. RENARE Registration	Presents the support of the registration of the initiative in the RENARE
Annex 11. Inter-Agency Management	It presents communications supports and evidence of communication and meetings held with institutions at the municipal, departmental and regional levels
Annex 12. Plans	It contains the applicable departmental, municipal and Environmental Authority development plans, as well as the Life Plan of the Mi Miraflores – Guaviare Indigenous Peoples, among others
Annex 13. Audit, Validation-Verification	It contains the documentation submitted by the OVV within the framework of the validation and verification process of the project
Annex 14. Start Date	Submit the documents that support the start date of the project

Note. The detailed documentary list is presented in the file called *REDD+ Documental_Dabucury Relationship*, attached to the Dabucury REDD+ Dropbox folder

2. Regarding the evidence for the start date, as mentioned above, this is defined based on the evidence of forest protection, which results from a change in behavior regarding land use, reducing deforestation with the expectation of income in exchange for the conservation of the territory. We take January 2019 as the start date, considering the evidence in the deforestation processes (See Annex 14, file 14.5. *Deforestation Reduction Analysis*). However, the start of the project's activities is determined by the alliance with Plan Ambiente, to manage a project that would allow access to the carbon market (see Annex 3, files 3.10.1. *Brokerage Contract - RI Lagos El Dorado 2017*), 3.10.2. *Brokerage Contract - RI Puerto Nare (2017)*, 3.10.3. *Brokerage Contract - RI Yavilla II (2017)*). Although these contracts are not fully enforceable, they do constitute early evidence of the willingness of the reserves to initiate the project, and to improve the management of the territory. On the basis of these agreements, bank accounts were opened in favor of the reserves and project activities were generated, as well as land conservation and stubble management within the framework of the Life Plan (see Annex 5, file 5.1. *Life Plan - Nare-Monfort- Lagos El Dorado-Downtown Miraflores*). In 2018, the representatives of the reservations participated in the formulation of the Municipal Pact for Regional Transformation in Miraflores, in which the actions required to recover indigenous culture and traditions were defined, to have a totally legal economic model based on the agro-environment and with strengthened governance in all aspects (administrative, technical, political, social, cultural, economic, sustainable) (see Annex 14, Files 14.2. *PMTR Municipality of Miraflores – 2018* and 14.3. *PATR Macarena-Guaviare Subregion -2019*). Complementary actions are narrated by

	<p>the captains in interviews aimed at documenting the oral tradition (see video annex <i>Lagos_Dorado_VID_20210317_01 Presentation.mp4</i>, review minute 8:00 to minute 9:30, located in the folder <i>Annex 1. Community Engagement Activities</i>, sub-folder <i>1.1.3.5. Audiovisual Record T3 - Lagos El Dorado</i>). Also since the end of 2018, the reserves have participated with the National Comprehensive Substitution Program (PNIS), in the voluntary eradication of illicit crops as a strategy to access the benefits granted by the PNIS. In the 2019 management report of the PNIS, through satellite monitoring carried out, they confirmed the eradication of the compromised areas (see Annex 14, file <i>14.4. PNIS Executive Report No. 19 - 2019</i>).</p> <p>In January 2019, new agreements with a broad and sufficient mandate to manage the development of carbon projects were signed with Plan Ambiente, correcting the approach, and clearly establishing that land ownership is not affected by the type of project (see Annex 3, files <i>3.8.2. Mandate Contracts - RI Lagos El Dorado – 2019</i>, <i>3.8.4. Mandate Contract - RI Puerto Nare – 2019</i>, <i>3.8.6. Contracts Mandate - RI Yavilla II - 2019</i> for the Development of Carbon Projects). In June 2020, Plan Ambiente contacted CARBO and TERRA for the development of the PDDs of the projects and the commercialization of certificates. In July 2020, with the investment of Plan Ambiente, the Letters of Intent of the Indigenous Reservations with CARBO and TERRA were signed (See Annex 3, files <i>3.1.2. Letter of Intent - RI Lagos El Dorado</i>, <i>3.2.2. Letter of Intent - RI 2Lap of Relief</i>, <i>3.3.2. Letter of Intent - Yavilla II</i>). In August, the contract between Plan Ambiente and CARBO and TERRA was formalized (see Annex 3, file <i>3.6.1. Service Provision Agreement - Environment-Terra-Carbo Plan</i>). Based on the agreements already agreed, a workshop will be held to socialize the Letter of Intent and the PDD development process in October 2020 with the participation of the reservations, the Environment Plan, and CARBO and TERRA (See Annex 1, folder <i>1.1.4. PDD Approval - General Assembly Lagos El Dorado</i>, <i>1.2.3. PDD Approval - Relief Return</i>, <i>1.3.3. PDD Approval Yavilla II</i>)tags. Then, in 2021, after several socialization and participation workshops (See Annex 1), <i>the Commercialization Agreements with CARBO – TERRA were signed</i> (See Annex 3, files <i>3.1.1. Trade Agreement - RI Lagos El Dorado</i>, <i>3.2.1. Trade Agreement - RI Lap of Relief</i>, <i>3.3.1. Trade Agreement - Yavilla II</i>).</p> <p>3. Regarding section 5.4 of the PD, it has been uPDted in the most recent version of the PD (Annex PDD v4).</p> <p>4. On the audiovisual material, the protocol is attached (See Annex 6, file <i>6.2.6. Protocol for the collection of information on territorial governance transmitted through oral tradition</i>) to collect the experience of the communities in relation to the implementation of the project in the last 2-3 years. In the same way, we include a Rapporteurship, which indicates at what point in each interview each topic is addressed in order to facilitate follow-up. (see Annex 5, Archives <i>5.11. Rapporteurship on the application of the protocol on activities históricas_Lagos Dorado</i>, <i>5.12. Rapporteurship on the application of the protocol on activities históricas_El Remanso</i>, <i>5.13. Rapporteurship on the application of the protocol on activities históricas_Vuelta of the Relief</i>).</p> <p>5. Regarding the SDGs, the PD Monitoring Plan and the Monitoring Report indicate which SDGs are met with each of the project's activities.</p>
<p>Evaluation 2 <i>Validation Team Assessment</i></p>	<p>Evidence that supports the monitoring period and even others that are prior to that date are included, as well as verbal supports that account for the intention of increasing conservation actions in the project area by the owners of the territory. In the case of related supports, the following analysis is made:</p> <p>Supports related to Brokerage Contracts (Annex 3, files 3.8.1, 3.8.3 and 3.8.5) and Opening of Bank Accounts in favor of the project owners</p>

	<p>(documents of the year 2017), present amendments covered with correction, include particular agreements that are contrary to the general regulations that apply to collective territories and that are enshrined in the paragraph of Article 21 of Decree 2164 of 1995.</p> <p>The Mandate Contracts (Annex 3, files 3.8.2, 3.8.4 and 3.8.6), concluded in January 2019, only include the signature of the legal representatives of the collective territories and do not include the signature of the counterparty. Likewise, the relationship of this counterparty with Plan Ambiente SAS and with the developer of the project is not clear, since it does not include support for it.</p> <p>The Monitoring Report does not include evidence of the conservation actions that the communities that own the project have developed in their territory and that are mentioned in the Life Plan (Annex 5, File 5.1) and in the supporting audiovisual material and those that have been advanced due to the implementation of the National Comprehensive Substitution Program (PNIS) (Annex 14, File 14.4. PNIS Executive Report No. 19 - 2019).</p> <p>The signatures of the legal representatives of CARBO and TERRA that are included in the contracts differ markedly from those that are included in the letters of intent.</p> <p>The Marketing Agreement signed between the Yavilla II Reservation and CARBO and TERRA (Annex 3, file 3.3.1), presents an imprecision in the name of the reservation, which appears under the name of "RESGUARDO INDÍGENA CAÑO YAVILLA II". In none of the Marketing Agreements with the three reservations is the name of the project mentioned.</p>
<p>Conclusion</p>	<p>Non-conformance pending, not closed.</p>
<p>Answer 3 <i>Customer Response</i></p>	<p>The 2017 Brokerage Agreements provide early evidence of the community's decision to conserve its forests and improve land management in exchange for remuneration. They are also the initial step towards starting to control deforestation, through activities developed in line with the objectives of the REDD+ project. In January 2019, the Mandate Contracts were signed, the date on which the monitoring period began. The final versions are attached with the counterparty's signatures (See Annex 3, files 3.8.1, 3.8.2 and 3.8.3). In the same way, the powers conferred by Plan Ambiente on the signatory of the Mandate Contracts are annexed (See <i>Annex 3</i>, file 3.9.1).</p> <p>The Monitoring Report clarifies the specific strategies and guidelines of the Life Plan, which are related to the activities of the project and which are being executed. The evidence corresponds to the cartographic analyses of deforestation, and the audiovisual material provided, as clearly detailed in the IM.</p> <p>Regarding the questioning of the signatures of the Letters of Intent and the Marketing Agreements, we can only reaffirm that the signatures included in the contracts, in the letters of intent and in any document signed in the development of the same correspond to our signatures. Although they may not have been exactly the same, under oath we affirm that they correspond to our signatures.</p> <p>Regarding the Commercialization Agreement with the Yavilla II Reservation, the first paragraph effectively states that the Agreement between Carbo and Terra with the Caño Yavilla II Reservation is concluded. However, it is clear that the legal entity with which the contract is the Yavilla II Indigenous Reservation. This, because in the first paragraph</p>

	<p>not only does the name appear in the same way as it appears on the Real Estate Registration Tradition Certificate (<i>Annex 4, file 4.3.4. Certificate of Freedom and Tradition - RI Yavilla II</i>), but refers to the territory titled with Resolution 007/98 of INCORA (which is cited in the Certificate of Tradition). In addition, it is expressly stated that it is signed with the Resguardo legally represented by Mr. Hernando López Valencia. We attach the Mayor's Certification of the legal representation that Mr. López Valencia exercises for the Yavilla II Indigenous Reservation (<i>Annex 4, file 4.3.2. Mayor's Certificate – Legal Representation – RI Yavilla II</i>). With all of the above, it can be clearly established that it corresponds to the Yavilla II Indigenous Reservation itself, and that there is no legal doubt in this regard, since the universe of documents that make up the Agreement must be considered and not just an isolated text. In this case, priority must be given to substance over form, a principle recognized at the constitutional level by article 228 of the Political Constitution of Colombia; in this case, if the substance of the Agreement were analyzed, it is clear that the person who signed the Agreement is the Resguardo itself.</p> <p>Paragraph 2 of the agreement mentions the project to be developed within the framework of the agreement (see <i>Annex 2, file 3.3.1. Trade Agreement - Yavilla II</i>).</p>
<p>Evaluation 3 <i>Evaluation of the Validation Team</i></p>	<p>The evidence supports in Annexes 3.8.1, 3.8.2 and 3.8.3 and Annex 3.9.1 are adjusted, including all required signatures. Included in the monitoring report is the reference to the evidence requested.</p> <p>It is understood that in a contractual document there may be formal inconsistencies that do not affect the fulfillment of obligations by the parties that sign the agreement and the justification given in this regard by the project developer is accepted. In relation to the Project Management System, it is considered pertinent that as an action for continuous improvement of the project, clarifications are made to the supporting documents.</p>
<p>Conclusion</p>	<p>Non-conformity satisfactorily resolved and successfully closed.</p>

NC	02
<p>Description</p>	<p>According to the evidence analyzed and other supports collected during the audit, it is not clear that the methodological reconstruction process of the NREF for the definition of the project's baseline, in accordance with the provisions of articles 40 and 41 of Resolution 1447 of 2018, has been complied with.</p>
<p>Answer 1 <i>Answer Customer's</i></p>	<p>Colombia's Forest Emissions Reference Level (NREF) is not set for projects; the NREF is developed for a jurisdiction that encompasses the entire country and takes into account historical deforestation dynamics from 2008 to 2017. The NREF does not consider fundamental aspects for the projects such as the leakage areas or the reference region.</p> <p>To comply with Articles 40 and 41 of Resolution 1447 of 2018, the project used the variables defined in the IDEAM methodology to reconstruct the process advanced in the development of the Proposal for a <i>reference level of forest emissions from deforestation in Colombia for payment for REDD+ results under the UNFCCC</i> (MINAMBIENTE and IDEAM, 2019) and adapted, based on PROCLIMA's methodological guidelines, the development of the deforestation analysis to the region where the Dabucury REDD+ project takes place.</p>

NC	02
	<p>The reconstruction of the NREF methodology begins with the use of the same definition of forest to delimit the area of the REDD+ project. According to IDEAM, the forest corresponds to land occupied mainly by trees that may contain shrubs, palms, bamboos, grasses and lianas, in which tree cover predominates with a minimum canopy density of 30%, a minimum canopy height (in situ) of 5 meters at the time of identification, and a minimum area of 1.0 ha. This definition excludes tree cover from commercial forest plantations, palm plantations, and trees planted for agricultural production. It is also consistent with the criteria defined by the UNFCCC in its decision 11/CP.7, with the definition adopted by Colombia under the Kyoto Protocol, as well as with the definition of natural forest cover used for the estimation and reporting of the National Greenhouse Gas Inventory and the one included in the adaptation for Colombia of the legend of the CORINE Land Cover Colombia (CLC) methodology.</p> <p>Another important variable is the concept of deforestation, which is defined as the direct or induced conversion of forest cover to another type of land cover in a given period of time (MINAMBIENTE and IDEAM, 2019).</p> <p>According to these definitions, the categories of Forest – Non-Forest were established for the project boundaries and the BNB maps prepared by the Forest and Carbon Monitoring System (SMByC) were downloaded to estimate the changes in historical cover and use the same source of cartographic information as the IDEAM. Once the forest areas of the reference region, the project area and the leakage area were defined, following the guidance of Proclima's methodology, the carbon content of the forests (emission factor) defined in the NREF for the Amazon region, where the Dabucury project is located, was used. The emission factor for aboveground biomass deposition is 258 (t/ha), groundwater biomass (BS) is 57 (t/ha) and soil organic carbon is 74 CO₂/ha.</p> <p>For the calculation of the NREF, it is assumed that all the carbon contained in the aboveground and groundwater biomass reservoir is emitted in the same year that the deforestation event occurs. In the case of emissions from the soil carbon reservoir, a gross emission is assumed where the soil carbon content (SOC) is emitted in equal proportions for 20 years after the deforestation event occurs. These premises are taken into account for the estimation of the Project's emissions and carbon reductions.</p> <p>For the interpretation of the Forest-Non-Forest areas of 2008, the Digital Image Processing Protocol for the Quantification of Deforestation in Colombia V.2 Del Ideam 2014 was used (Galindo <i>et al</i> 2014). The first step is to select and download Images. Images were downloaded from the Earth Resources Observation and Science Center (EROS) server of the United States Geological Survey (USGS) through the Glovis (http://glovis.usgs.gov/) Landsat 5 satellite viewer of Path Rows 6-59 and 7-59 that cover the project area</p>

NC	02
	<p>The screenshot shows the EarthExplorer web interface. On the left, there are search criteria filters including Geocoder (KML/Shapefile Upload), Select a Geocoding Method (Feature (GNIS)), Search Limits (Country, Feature Class, Feature Type), Feature Name, State (All), and Feature Type (All). Below these are options for Polygon (Circle, Predefined Area) and Date Range (Cloud Cover, Result Options). On the right, a satellite map shows a region with a white boundary. The map includes labels for 'Miraflores', 'Sotano', and 'Cajamarca'. A search criteria summary is visible at the top right of the map area.</p>
	<p>Figure 1. Downloaded Landsat 5 images,</p> <ul style="list-style-type: none"> LT05_L1TP_007059_20080821_20161030_01_T1 LT05_L1TP_006059_20080408_20161101_01_T1
	<p>According to the protocol, pre-processing activities were established and are listed below:</p> <ul style="list-style-type: none"> • Stacking the belts • Geometric Correction • Converting the Data to Reflectance Surface • Cloud & Water Masking • Radiometric Normalization • Obtaining Composite Imaging
	<p>Once the pre-processed images have been obtained, the images are processed:</p> <ul style="list-style-type: none"> • Change Detection: Where the following classification is established <ul style="list-style-type: none"> ○ Stable Forest ○ No Stable Forest ○ No Information (Corresponds to masked data) • Visual verification of detected changes by the interpreter • Quality control and in-process adjustments • Assessing the Thematic Accuracy of the Change Map • Data Reporting
	<p>Finally, the Forest – Non-Forest map for the year 2008 is obtained, where the forest areas are identified 10 years before the start of the project and the reference, leakage and project areas are identified from this interpretation.</p>
	<p>In this way, the project's emission reduction estimates are consistent and compatible with the NREF, and the methodological reconstruction was carried out using the same variables contemplated in the IDEAM methodology. The main elements of similarity are: (i) deforestation activity data (ie, forest-non-forest) based on the national definition of forest (minimum canopy height</p>

NC	02
	<p>of 5 m and a minimum density of 30% in crown coverage) and based on the SMyC of the IDEAM; (ii) emission factors for the Amazon biome; (iii) the carbon stores are the same (i.e., aboveground biomass, groundwater biomass, soils). (iv)</p> <p>Similarly, the project considers deforestation and degradation activities, in accordance with Decree 926 of 2017, and Resolution 1447 of 2018, whose object includes deforestation and degradation activities. In this regard, considering that the NREF does not yet include these activities, the methodology defined by IDEAM was used to establish degradation, based on a fragmentation analysis, as defined by the PROCLIMA methodology. Fragmentation allows estimates of forest degradation to be made, as it involves not only a reduction in forest area, but also the division of the remaining forest into patches that could continue to decrease in size over time. This increases edge areas and continuous forest isolation, increasing the possibility of overall forest deterioration. The tool used for the fragmentation calculation is an extension to Arcgis software recommended by the IDEAM methodology and created by the Center for Land Use Education and Research (www.clear.uconn.edu), and the Department of Natural Resources and the Environment at the University of Connecticut (http://www.nrme.uconn.edu/). Called the "Landscape Fragmentation Tool".</p> <p>Taking into account the above elements, the REDD+ project complies with the provisions of Articles 40 and 41 of Resolution 1447, and the selection and use of the Proclima methodology also conforms to the requirements of the same Resolution. In conclusion, the following considerations are highlighted:</p> <ul style="list-style-type: none"> a) Methodological reconstruction corresponds to the use of the variables used by IDEAM applicable at the project level. b) The selection and use of Proclima's methodology for the development of the REDD+ Project is consistent with the methodological process for constructing the NREF IDEAM. c) Proclima's methodology was in the process of public consultation and MADS provided comments, was adjusted according to the guidance received and was subsequently published to be used as a guide for projects that seek to reduce emissions associated with deforestation. d) The Proclima methodology has been widely used for the development of REDD+ projects in Colombia, as can be seen in the registration of the standard.
<p>Evaluation 1</p> <p>Validation Team Assessment</p>	<p>The following statement is included in the first part of the proponent's response to this non-conformity, "<i>Colombia's Forest Emissions Reference Level (NREF) is not established for projects...</i>"; this statement contradicts the provisions of Article 21 of Resolution 1447 of 2018, which states: "<i>(...) This NREF will be used to account for the mitigation results of the REDD+ Programs and Projects from 2018 onwards, in accordance with the provisions of Article 29 and Article 40 of this Resolution.</i>"</p> <p>The support included in the methodological reconstruction of the NREF coincides with what was expressed by the Ministry of Environment and Sustainable Development in the public communication attached to this document (Matavén Questionnaire), although there is no evidence in the information provided by the proponent of the inclusion or support of a formal opinion by the Proclima standard on this subject.</p> <p>The inclusion of "Degradation" as a REDD activity is not sufficiently justified</p>

NC	02
	<p>attributable to the project, despite the high levels of uncertainty that are indicated in Numeral 4 of the NREF.</p> <p>Although the project incorporates a percentage of uncertainty that is discounted from the mitigated reductions, it is not stated in the PD and its supports how this uncertainty was calculated by combining the uncertainty associated with the emission factors with that of the average carbon values per included activity, used in the calculations.</p> <p>The project's PD, in a summary and discriminated manner (by year), does not include information on reductions attributable to deforestation and degradation, both for the monitoring period and the baseline estimates for the duration of the project.</p> <p>The bill does not establish whether the reductions generated by the project will be traded on the national regulated market or the voluntary carbon market.</p>
Conclusion	Non-conformance pending, not closed.
<p>Answer 2</p> <p>Customer Response</p>	<ol style="list-style-type: none"> 1. A formal opinion was obtained from PROCLIMA on the methodological reconstruction of the NREF carried out for the development of the DABUCURY project (See response in <i>Annex 7, file 7.2.17. Methodological Reconstruction of REDD+ Projects - ProClima</i>). 2. The fragmentation analysis has been carried out, in accordance with the provisions of the PROCLIMA methodology, in a manner consistent with the methodology used by IDEAM in the Forest and Carbon Monitoring System (SMBYC). 3. Uncertainty management is referred to in section 10.1 of the PD. 4. Information on avoided emissions attributable to deforestation and degradation, both ex ante and for the monitoring period, has been discriminated and included in the PD 5. Carbon emission reduction certificates will be traded mainly on the national regulated market. A sentence to this effect has been included in the PD
<p>Evaluation 2</p> <p>Validation Team Assessment</p>	Requests for clarification from the project proponent in relation to the different topics are attended to and the evidence is included in the main documents and supports (PDD with comments is attached).
Conclusion	Non-conformity satisfactorily resolved and successfully closed.
NC	03
Description	The reporting and accounting for the activities attributable to the project for which it is intended to claMR carbon credits does not evidence compliance with the principle of

	<p>consistency with the use of country data submitted to the United Nations (UNFCCC).</p>
<p>Answer 1 <i>Customer Response</i></p>	<p>The data presented at the project level is consistent, as it shares the same information base consisting of data from IDEAM's Forest and Carbon Monitoring System (SMBYC) and the emission factors used to report reductions for avoided deforestation at the level of the Colombian Amazon. According to PROCLIMA (see https://proclima.net.co/comunicado_proclima/), data at the national jurisdiction level, which average the total data above and below these average values, cannot be equated with those for projects at the local level. This is an incorrect practice of interpretation.</p> <p>For the estimation of emissions from avoided deforestation, the carbon content for forests of the Amazon biome was taken into account, which was submitted by Colombia to the UNFCCC in 2019 and used to access payments for results associated with the reduction of deforestation during the years 2016 and 2017, within the framework of the REDD+ Early Movers (REM) Program. The use of this factor ensures consistency in the estimation of emission reductions associated with each hectare of non-deforested forest.</p> <p>As prescribed by the PROCLIMA methodology, which meets the criteria of Res. 1447 to be used in national REDD+ projects, in order to estimate the rate of historical deforestation in the project area, deforestation occurring in the surrounding region and areas where the drivers of deforestation are similar to those present in indigenous reserves were analyzed. Once the historical regional trend of deforestation in the reference region was identified, the baseline was defined to evaluate the performance of the voluntary conservation actions that the community has carried out several years ago, in the face of the deforestation that occurs in the region. Likewise, taking into account that the Proclima methodology considers the possibility of incorporating a percentage increase in the baseline deforestation rate (historical average rate), due to the national circumstances that are currently present in the territory and that directly affect the fact that each year there is an increase in the average rate of historical deforestation. In the case of the project, the baseline deforestation rate was increased by the minimum expected percentage of deforestation for the Amazon region. This approach responds to a conservative approach, since the lower value of the interval of variation of the percentage increase of historical deforestation that was expected for the years 2019 and 2020 was used.</p>
<p>Evaluation 1 <i>Validation Team Assessment</i></p>	<p>The clarification and the information provided by the project owner is considered pertinent and sufficient for the resolution of this non-conformity.</p>
<p>Conclusion</p>	<p>Non-conformity satisfactorily resolved and successfully closed.</p>

<p>NC</p>	<p>04</p>
<p>Description</p>	<p>It is not clear what criteria will be used to define the boundaries of the project according to the methodology and the context of the indigenous territory in which the project is being developed.</p>

the existence of other adjacent REDD+ initiatives and the existence of adjacent and nearby collective territories were taken into account.

The procedure is not sufficiently described, nor is the principle of conservatism (Conservative Attitude) complied with for the delimitation of the project's reference area.

In order to select the boundaries of the project, in accordance with the methodology and context of the project's indigenous territory, all the forest areas of the indigenous reserves participating in the project were selected, in accordance with the national definition of forest, of the territory under the control and ownership of the indigenous communities. As prescribed by the methodology, "The REDD+ project holder must demonstrate that the areas within the geographical boundaries of the project correspond to the category of forest (according to the definition of the SMByC, at the beginning of the project activities, and ten years before the start date of the project, defined as stable forest). In the case of the project, data on the indigenous territory of the three SMByC reserves were downloaded and the forest area was established at the time of the start of the project (data as of the immediately preceding year), and the areas that had forest cover for ten years before the start of the project were selected. Evidence from this analysis is included in the PDD. This fully complies with the PROCLIMA methodology.

The detail of the process to define the project area included the following: the official boundaries of the indigenous reserves of Yavilla II, Vuelta del Alivio, Lagos del Dorado, Lagos del Paso and El Remanso project were downloaded from the official page of the Open Data Portal of the National Land Agency ANT <https://data-agenciadetierras.opendata.arcgis.com/datasets/resguardos-indigenas-1>

Answer 1

Customer Response

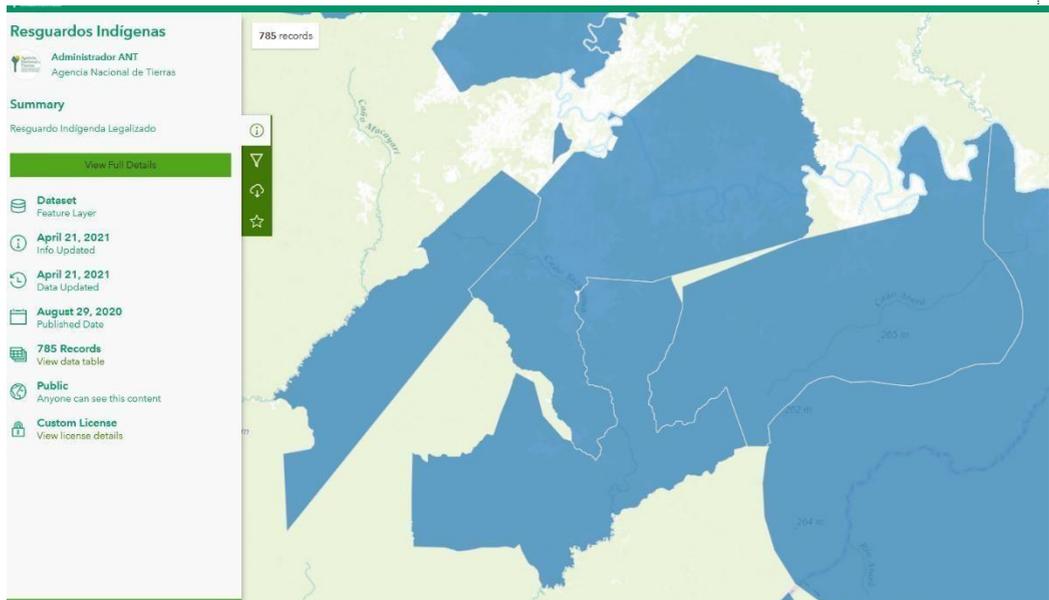


Figure 1. Download official information on indigenous reservations in Colombia

The information on Forest – Non-Forest for the years 2018 - 2016 - 2010 was downloaded from the Forest and Carbon Monitoring system, in order to validate the existence of forests 10 years before the start of the project.

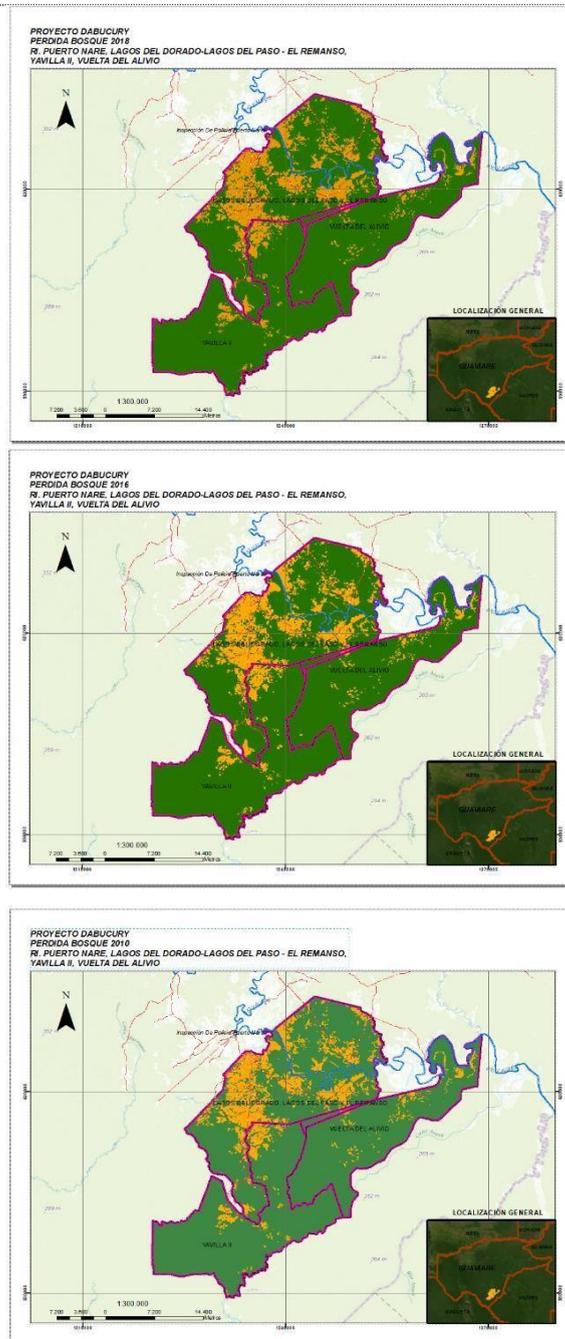


Figure 2. SMBYC Forest - Non-Forest Maps for the years 2018, 2016 and 2010.

For the definition of the reference region (see figure 3), the following steps were followed: 1. The regional context of deforestation where the project will take place was identified, identifying that the location of the project is between two nationally protected areas and that it plays an important role as a biological corridor between them (See Figure 4). It is also observed that the vocation of land use is mainly agroforestry, agriculture and forestry (see figure 5). To access the project area, located in the municipality of Miraflores, the Vaupés River must be used. There is also a highway in regular condition that connects the city of Miraflores with the other cities to the north such as Calamar, El Retorno and San José. To enter the access roads should also be used, and in the north-western area

The region is also accessed by the Tunia River, which flows into the Apaporis River, which is also joined later in its course by the Tacunema and Caño Venado rivers that leave the territory of the Yavilla II Reservation. This area of the reference region is also accessed by a road in poor condition that connects the municipality of Calamar with the cities located to the north.

It is also important to mention that the municipalities of Miraflores, Calamar and El Retorno have high rates of deforestation. The project area and the reference region are located in the arc of active deforestation in this area of the country. Guaviare is considered one of the departments with the greatest forest loss, and additionally, since 2016 the rate of deforestation has increased above historical average trends, due to national circumstances such as the signing of the peace accords and the expectation of land titling, among other reasons. The main causes of deforestation in the reference region and the project area are associated with processes of grassland, land occupation (legally or illegally), expansion of the agricultural frontier, introduction of livestock for extensive purposes, introduction of illicit crops, creation of infrastructure, and timber extraction (USAID, 2021). These causes were confronted and are similar to the causes indicated by the members of the communities of the reservations (see *Annex 10.6 Taller_Lagos_Dorado_Arbol_Problemas*, *Annex 10.7 Taller_Lagos_Dorado_Arbol_Soluciones*, *Annex 10.8 Lagos del Dorado Surveys*, *Annex 10.9 Yavilla II Surveys*, *Annex 10.10 Taller_Yavilla_II_Arbol_Problemas*, *Annex 10.11 Taller_Yavilla_II_Arbol_Soluciones*, *Annex 10.12 Taller_1_Vuelta_Alivio_Arbol_Problemas*, *Annex 10.13 Taller_2_Vuelta_Alivio_Arbol_Soluciones*, *Annex 10.14 Relief Lap Surveys*). The agents of deforestation that are mobilized and operate in the reference region and the project area are similar, and the project area is one of the areas towards which deforestation is advancing to the north of the reserves.

PROYECTO DABUCURY
REGIÓN DE REFERENCIA
GUAVIARE - COLOMBIA

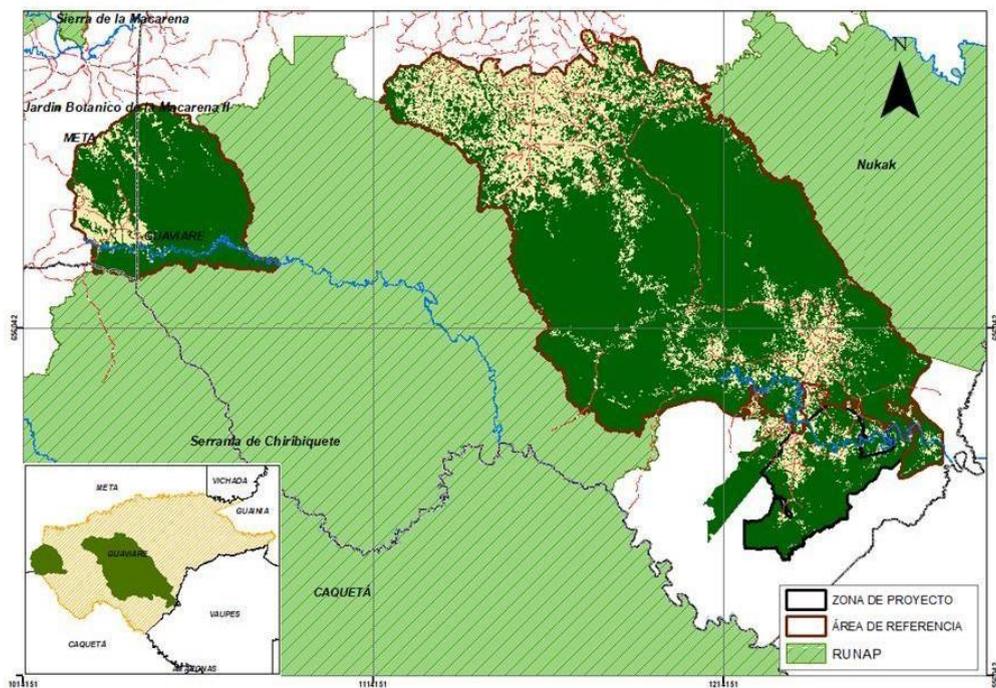


Figure 3. Reference area and project zone.

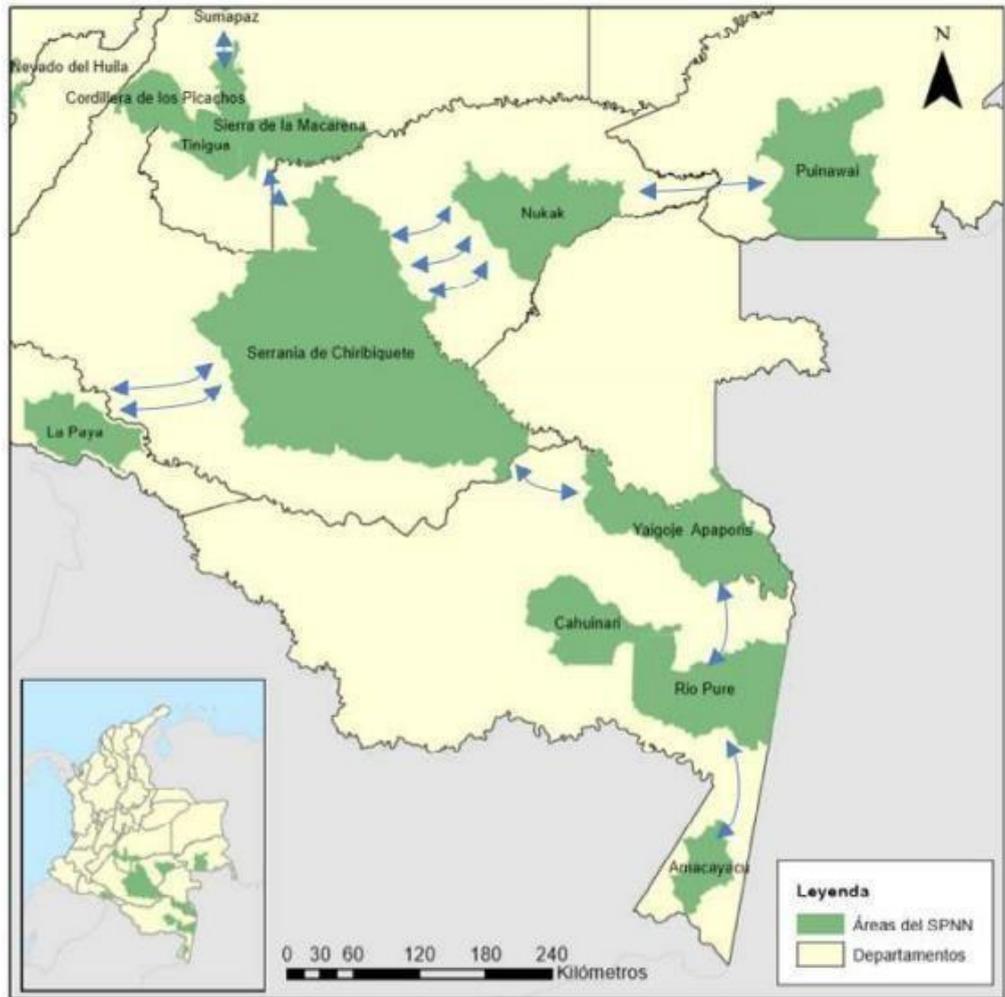


Figure 4. Biological corridors between national protected areas (taken from USAID, 2021).

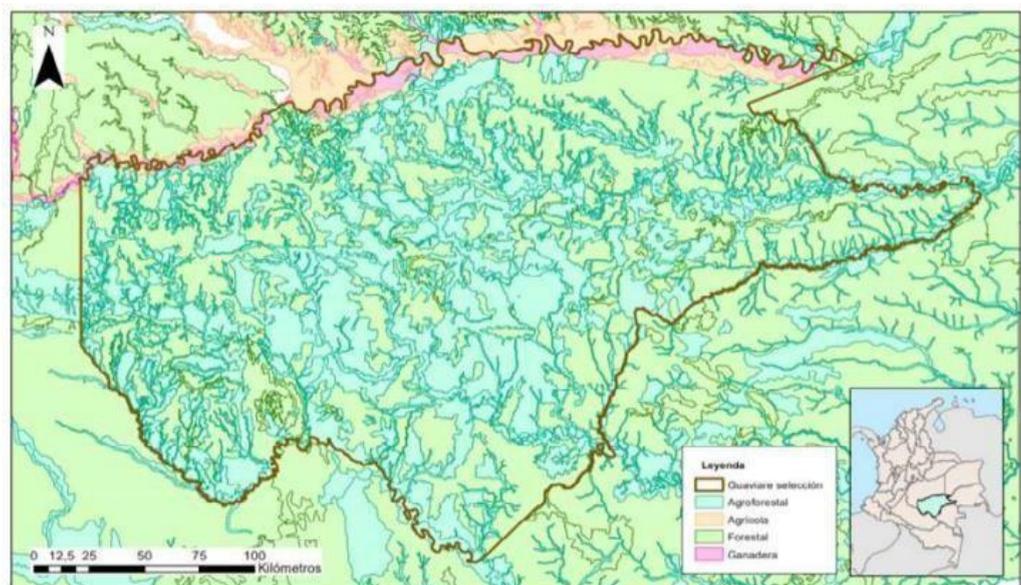


Figure 5. Vocation of land use (taken from USAID, 2021).

Subsequently, in order to define the reference region of the Project, it was taken into account that 78% of the area of the reserves corresponded to terra firma forest, so an area where the percentage of forests was similar was located. It was also taken into account that the landscapes and land cover were similar (see figure 5). In terms of applicable legislation, the reference region and the project area are similar, and the land tenure and land management figures of the project area are represented in the reference region.

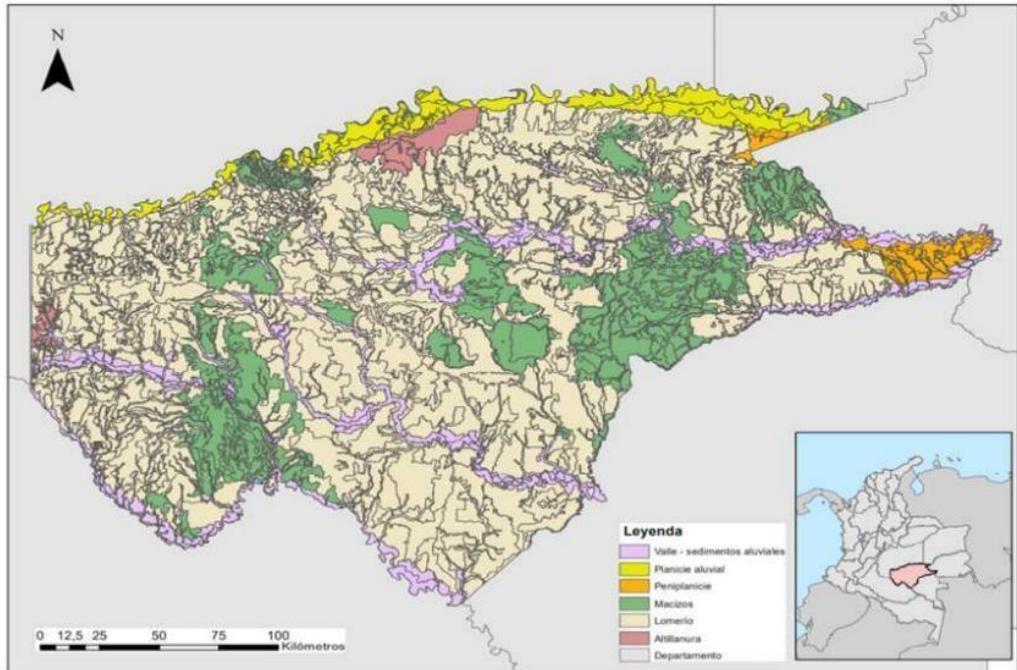


Figure 6. Type of Landscape (taken from USAID, 2021).

Taking into account the combination and similarity of these attributes, in addition to the similarities in other climatological and geomorphological variables, which are described in section 5.2 of the PD, it can be concluded that the reference region is indeed a representation of the trend and pressure that forests receive in areas such as those in which the project area is located. and that the deforestation agents operating in the reference region have a regional scope and permeate the territories of the indigenous reserves participating in the project.

The area of leaks was selected taking into account the trend of mobilization of deforestation agents in the territory, as well as the characteristics of relationships and development of activities that occur in the project area. Towards the south side of the reserves, two main streams (Tacunema and El Venado) connect with the Apaporis River, which is an exit route for timber and other goods grown in the region, which are directly related to deforestation activities in the interior and vicinity of the Yavilla II reservation. The agents who enter the indigenous territories of the REDD+ Project through this area are confronted and agreed to dialogue by the indigenous representatives, which can lead to displacement of their activities a little further south of the border with the reservation, which corresponds to reserve zones of the second law of 1959 over which the national government does not have effective control. Likewise, in the northeastern region, next to the Vuelta del Alivio reservation, there is a movement of actors outside and inside the reservations, which leads to their recognition as these

	<p>areas such as leak zones and possible location of deforestation activities that are avoided within the reserves. The area to the northwest of the reservations is mainly inhabited by settlers who do not intrude into the indigenous territory, although the deforestation activities in this area are not considered to be a displacement of what was happening in the reservations.</p> <p>In relation to the second comment, the other REDD+ reserves and initiatives around the reserves participating in the first stage of the project were taken into account. In fact, initially part of the leakage area had not been included in the areas bordering the contiguous reservation on the western margin of the project, taking into account that there is a REDD+ project in that territory that is under development. However, following the considerations on the possible mobilizations of deforestation agents and activities that may occur in this direction, it was decided to incorporate part of these areas as leakage zones, considering that the REDD+ initiative that could take place in this area has not yet been implemented.</p> <p>The other titled areas adjacent to the reserves have deforestation dynamics and territorial management Mechanisms similar to those that occur in the project area. Deforestation problems occur throughout the surrounding region, so the project may offer an opportunity to strengthen productive and associative Mechanisms among the inhabitants of these areas, and eventually contribute to the protection of forests on a broader scale than the project.</p> <p>The information on the reference region has been updated in section 5.2 of the PD, and the information on the leak area was included in section 5.3.</p>
<p>Evaluation 1 Validation Team Assessment</p>	<p>Technical support is included in relation to the definition of limits, where pertinent clarifications are made on the criteria taken into account, which results in the adjustment to the leakage area with respect to the first delivered version of PDD, in accordance with the observations made during the audit.</p> <p>In the response to the non-conformities and in the PDD, reference is made to a series of Annexes (Annexes 10.6 to 10.13), whose numbering is not found in the supports provided by the project, but due to the names of the files, those in the folder called "Participation Activities" were reviewed.</p> <p>In relation to the reference area, it is not clear whether the provisions of the reference point have been complied with in the portion defined by the project owner to the west of the National Natural Park Serranía de Chiribiquete, corresponding to the Yaguará II reservation, in accordance with the following:</p> <p><i>"(...) It should be similar to the project area in terms of access, drivers and determinants of deforestation, <u>forest types</u>, and post-deforestation uses, land tenure, policy context, and enforceable norms.</i></p> <p><i>The geographic boundaries of the reference region will depend on the historical deforestation pressure of the project area and must meet the following criteria:</i></p> <p>(...)</p> <p><i>(b) Demonstrate that the agents and drivers of deforestation identified in the reference region can access the project area;</i></p> <p><i>c) Demonstrate that the project area is of interest to the agents identified in paragraph b) above" (emphasis added)</i></p>

	<p>In view of the above, there are several elements of the Yaguará II Reservation that would not meet these criteria:</p> <p>The largest number of families in the Yaguará II Reservation do not occupy the territory of the reservation, because they were displaced by the FARC in the first decade of the 21st century and currently inhabit the urban capital of the Municipality of San Vicente del Caguán.</p> <p>The ecosystems present (forest types, according to the methodology) in the western sector of the project are Natural Savannahs, which are part of the Yari Savannahs and are not represented in the project area.</p> <p>The agents that cause deforestation in the Yaguará II Reservation do not move to the project area, because their road or river accesses are related to the departments of Meta and Caquetá, with a more developed infrastructure that would reduce costs.</p>
<p>Conclusion</p>	<p>Non-conformance pending, not closed.</p>
<p>Answer 2 <i>Customer Response</i></p>	<p>1. As explained in Response 2 to NC01, the support annexes have been reorganized and numbered to facilitate their location.</p> <p>2. As indicated in the PDD, and in the answer above, the reference region was defined based on the provisions of the Proclima methodology in section 8.2. Taking into account the combination and similarity of geographical attributes, in addition to the similarities in other climatological and geomorphological variables, which are described in section 5.2 of the PD, it can be concluded that the reference region is indeed a representation of the trend and pressure that forests receive in areas such as those in which the project area is located. and that the deforestation agents operating in the reference region have a regional scope and permeate the territories of the indigenous reserves participating in the project.</p> <p>Considering the comments on the Yaguará II area, we have excluded it from the reference region, and the maps and calculations have been made again throughout the project document (see PDD v4).</p>
<p>Evaluation 2 <i>Validation Team Assessment</i></p>	<p>Adjustments are made in the analysis and definition of project boundaries and the PDD and calculations are modified.</p>
<p>Conclusion</p>	<p>Non-conformity satisfactorily resolved and successfully closed.</p>

<p>NC</p>	<p>05</p>
<p>Description</p>	<p>There is not enough clarity in the description/spatialization of the drivers and prioritization, as well as the orientation of activities to counteract them and their monitoring.</p> <p>The analysis of drivers and the activities proposed to reduce deforestation is not coherent and consistent with the territorial reality of the reserves included in the project.</p>

NC	05
	<p>There is insufficient evidence in the proposed activities of the project of linking in the short or medium term the main agent of deforestation, which are the peasant communities (settlers), who generate the direct impact on the forest and the social and cultural transformation (legal and non-legal, non-traditional systems of use) of the indigenous communities that are part of the project.</p> <p>The pre-existence of the "Life Plan for the Mi Miraflores-Guaviare Indigenous Peoples (2006)", which partially includes the project area, was not taken into account for the analysis and formulation of project activities.</p>
<p>Answer 1 Customer Response</p>	<p>The territorial dynamics that cause deforestation and forest degradation in the territory are diverse and have effects that are difficult to foresee or counteract directly and with singular actions. In other words, dose-response functions cannot be established, and the effects on reducing deforestation result from the conjugation of several factors that affect the causative agents of the problem. Thus, REDD+ strategies incorporate land management (governance), which is usually combined with activities that discourage deforestation activities and promote conservation. These incentives should not always be placed directly on direct agents; It is often more effective to generate incentives in the community as a whole (especially when there is a culturally stratified indigenous community in a pyramidal and hierarchical manner), in order to ensure that the beneficiary community effectively exercises social controls over its members and inhabitants of the territory. Thus, investments in community infrastructure have effects of this nature, since by benefiting the whole, they encourage and reinforce social control. Even more so when these investments are selected from the grassroots with the direct participation of the beneficiaries, and in accordance with their priorities, expressly established in the workshops held with all the communities participating in the project.</p> <p>To address the dynamics of deforestation and its effective remedies, several workshops were held with the intention of identifying those activities or investments that could generate a change in the current dynamics of forest use (see Annex 10.6 Taller_Lagos_Dorado_Arbol_Problemas, Annex 10.7 Taller_Lagos_Dorado_Arbol_Soluciones, Annex 10.8 Lagos del Dorado Surveys, Annex 10.9 Yavilla II Surveys, Annex 10.10 Taller_Yavilla_II_Arbol_Problemas, Annex 10.11 Taller_Yavilla_II_Arbol_Soluciones, Annex 10.12 Taller_1_Vuelta_Alivio_Arbol_Problemas, Annex 10.13 Taller_2_Vuelta_Alivio_Arbol_Soluciones, Annex 10.14 Relief Lap Surveys)tags. It was based on territorial control, considering the capacity and interference of indigenous communities in their territorial management, leaving aside, although not neglecting, the management of territories outside their control, that is, in areas with other figures of use and tenure, and with different actors, such as settlers.</p> <p>To analyze deforestation processes in the project area, surveys were conducted with communities to identify problems, causes of problems, and solutions to forest loss. Based on satellite images and changes in coverage during the reference period, it was possible to compare the information obtained directly with the community. As can be seen in Annex 5.1 Shift from forest to other land uses 2008-2018, the historical trend of change from forest to other land use is mainly to clean pastures, weedy pastures, crops, and secondary or transitional vegetation (deforested and abandoned areas). This is congruent with the drivers of change</p>

NC	05
	<p>of forests identified with the community, which correspond to the expansion of the agricultural frontier, subsistence production systems, grassland, illicit crops and timber extraction. With this analysis of land uses after deforestation, it is possible to validate the reasons associated with forest loss during the period 2008 and 2018 (see <i>Annex 5.3 Dabucury coberturas_ Changes 2008-2020</i>), which are also recorded in the workshops carried out with the communities.</p> <p>To prioritize the project's interventions, an analysis of the most recent changes from forest to other land uses (pastures, crops, and fragmented forests) was carried out to locate the areas where the first actions of environmentally friendly production systems and the restoration of forested areas with native species should be carried out (see <i>Annex 5.2 Forest change to other land uses 2018-2020</i>). The identification of areas is aimed at containing the agricultural frontier or active deforestation fronts and recovering forest that has recently been lost, which is congruent with the environmental determinants for the planning of the territorial planning of the Amazon region (MOTRA, 2019).</p> <p>Regarding the processes or agreements for the inclusion of peasants and indigenous people in REDD+ activities, according to the information provided by the community in the different meetings, the history of recent shared life should be highlighted, such as economic booms (skins, coca, cattle ranching), violence, ways and means of life; close parental affiliation and the exchange of knowledge in technologies, gastronomy and agricultural production are part of the social dynamics that characterize the communities that inhabit the reservations of the Dabucury Project. These elements represent that the economic development and sustainable community production activities that are driven by the project, as well as those of capacity building and social investment, include indigenous and peasant people. As part of the project's strategy, it is essential to recognize the importance of involving those directly and indirectly responsible for deforestation in the area of the reserves, to strengthen the social fabric and to foster healthy relationships that respect the principles of good neighborliness.</p> <p>The Communities of the Dabucury Project, within their historical context of natural resource management, have natural reserve areas which are giving a rational use to the resources of the forest according to their uses and traditions (chagras, hunting, agroforestry, fruits, seeds) maintain a division of the areas of the forest according to it such as the monte bravo or virgin forest which they protect for the recovery of the sp Native to fauna and flora, the exploited forest which is the area closest to their homes which they use for their farms, areas of stubble are those that have previously been used for farms and are in the process of ecological recovery and the areas of guachinacales and guayabetales are the areas they use for hunting and fishing.</p> <p>As identified in the document "Life Plan for the Mi Miraflores – Guaviare Indigenous Peoples", some of the components such as housing and basic sanitation, education, health and traditional medicine, production, diet, land use and governance (pages 204 to 208 of the document), are related to the activities proposed with the Dabucury REDD+ project. in the components of Governance, sustainable production and social investment.</p> <p>In this sense, it is pertinent to affirm that the activities proposed in the Dabucury REDD+ project and the components proposed in the document "Life Plan of the Mi Miraflores – Guaviare Indigenous Peoples" are aligned.</p>

NC	05
	Sections 7.4 and 8 of the PD have been uPDted to include the description of activities to address drivers and control deforestation.
Evaluation 1 <i>Validation Team Assessment</i>	<p>Technical support is included, where information on deforestation drivers is expanded and pertinent clarifications are made, both within the document and its supports, in accordance with the observations made during the audit.</p> <p>The information provided by the project owner meets the considerations expressed by the Audit, however, it is difficult to locate the supporting information indicated in the response, because the annexes mentioned in this document and in the PDD do not correspond to the numbering of those delivered in the project information drive.</p> <p>In the response to the non-conformities and in the PDD, reference is made to a series of Annexes (Annexes 10.6 to 10.14), whose numbering is not found in the supports provided by the project, but due to the names of the files, those in the folder called "Participation Activities" were reviewed.</p>
Conclusion	Non-conformity satisfactorily resolved and successfully closed.

NC	06
Description	<p>There is no evidence in the PDD and supports of the articulation of the project with the context of existing territorial planning around the project area (nearby reservations, Zoning of Law 2 of 1959, etc.), nor of the impact that this context has on the analysis of deforestation drivers, relationships and chains and on the orientation of activities to control deforestation and compliance with REDD+ safeguards. the methodology used.</p> <p>The barrier analysis does not fully demonstrate the risk associated with the institutional and social barriers that were indicated in some of the interviews and tours conducted during the field phase of the audit. Such is the case of the bad relationship of the project's proponents with the Mayor's Office of Miraflores and the CRIGUA, which is not identified in the project supports and therefore is not expected to be solved, but there is a risk of affecting the purposes of the project.</p> <p>The analysis of barriers does not show risks associated with the possible generation of controversies over carbon rights with other REDD initiatives that include the same safeguards that make up the project, according to what was evidenced in the field audit and the consultation on the REARE platform: Miraflores-Carurú REDD+ Project (Cercarbono-OVV Aenor Program). El Alivio- Nare REDD+ (Programa Proclima-OVV ESPL), Yavilla- Dorado REDD+ (VERRA 8VCS, CCB or SD VISTA- OVV ESPL),</p>
Answer 1 <i>Customer Response</i>	As part of the exercise of articulation of regional territorial planning instruments and the definition of REDD+ activities, the guidelines for uPDting environmental determinants that must be included in land use planning to combat deforestation according to Judgment 4360 of 2018 were taken into account. The first is to permeate the strategic component of the project, with the priority of promoting the maintenance of the forest as an axis of preservation of the forest and the ecosystem services needed by the populations of these areas and their specific contribution to the region's economy.

The second is that the model of occupation of the territory must allow an adequate development and approach of the activities of the inhabitants and be articulated with the objectives, policies and long-term strategies identified by the community. These guidelines are included within the objectives of the project and are part of the prioritized activities.

The specific determinants of zero deforestation were also recognized. The areas that were deforested from 2010 to the time of the start of the Project are prioritized to be incorporated into forest restoration and recovery actions, and in the generation of business models that use the forest in a sustainable way. Indigenous forest knowledge and management define the characteristics of the project's intervention and are taken into account in the planning of REDD+ activities. Agricultural activities will be limited to previously intervened areas and actions will be promoted that involve the development of agroforestry systems and good production practices that protect the biodiversity and natural resources of the reserves. Finally, priority is given to areas to promote the productive transition and the restoration of connectivity in forested areas to support the stabilization of the agricultural frontier and the adoption of good production practices.

To plan the activities, the determinants of the department of Guaviare were also taken into account, which are included in Resolution 235 of 2019 of the Corporation for the Sustainable Development of the North and East of the Amazon (CDA), within which, for the purposes of the project, the forest reserve of Law 2 of the Amazon that surrounds the project area is highlighted (see figure 16). This type of planning is vulnerable to the advance of the activities of the agricultural frontier, and being a border threat, the strategy of the project is to strengthen the communities in territorial control and the development of productive systems that allow the needs of the population to be met and the proclivity of their members to participate in activities that threaten the forests is reduced.

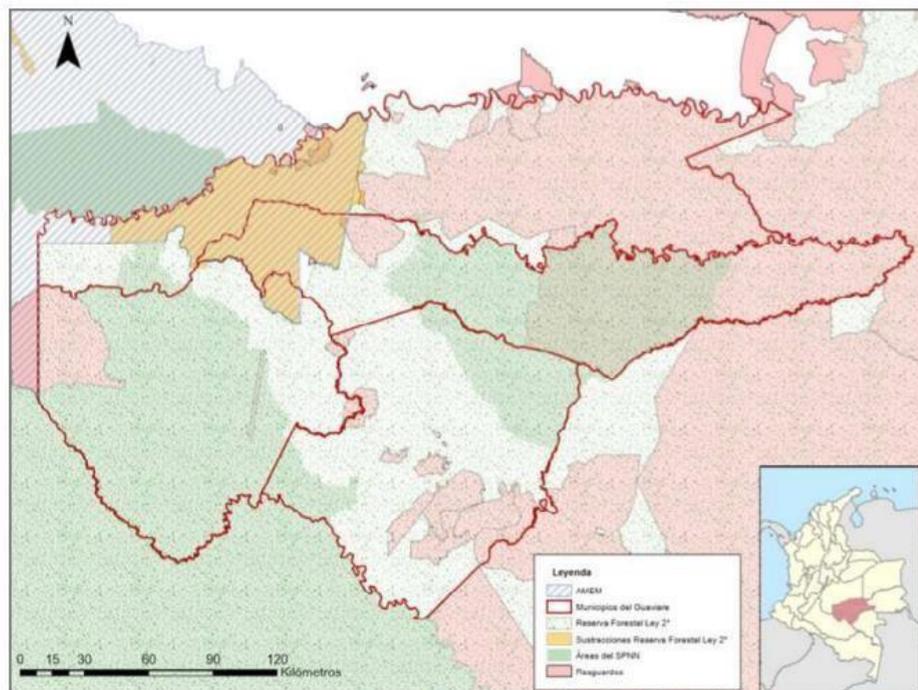


Figure 1. Figures of Ordering in the Department of Guaviare (taken from USAID, 2021)

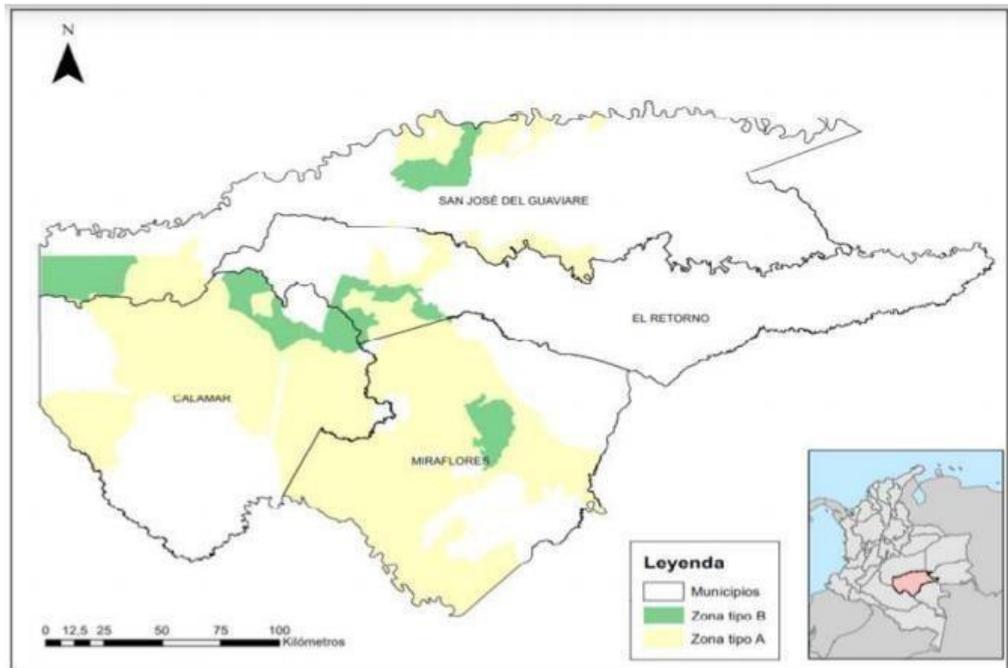


Figure 2. Zoning of the second law reserve zone in Guaviare. (USAID, 2021).

First of all, it is worth clarifying that the reservations have a particular figure of organization different from those established by the zonings of Law 2 of 1959. Additionally, it is highlighted that there is therefore no overlap in zoning. However, it is recognized that the figures of forest and environmental management are not fully executed or complied with, which has caused deforestation processes in territories of all types of management and protection in the region, including National Parks, wastelands of the nation within Law 2, and indigenous reservations. Figure 2 shows the type A areas of the forest reserve, mainly intended for research, restoration, reconversion and development of REDD activities, corresponding to seven polygons located in the rural territory of the municipalities of Calamar, Miraflores, El Retorno and San José del Guaviare, which are equivalent to an approximate area of 1,786,367.9 ha. Type B zones, mainly intended for research, reconversion, restoration, sustainable forest production and green business entrepreneurship strategies, correspond to four polygons located in part of the rural land of the four municipalities of the department, and cover an area of almost 313,381.17 ha. These elements indicate that the government's interest consists in the protection of the territory surrounding the reservations. The REDD+ Project will provide an initial deforestation control exercise, which is consistent with the government's objective. However, as the deforestation process is active in this region and the weak institutional presence is a determining factor in the deforestation process that occurs, the project will seek to consolidate conservation efforts within the territory, without neglecting the possibility of impacting with associative work Mechanisms and an environmentally friendly development model in some communities surrounding the project area. The considerations regarding the articulation of the Bill with the figures of the reserve zone of the Second Law of 1959 have been updated in section 8 of the PDD.

Among the elements socialized with the Mayor's Office of Miraflores and the Government of Guaviare, the processes carried out by the company Carbo Sostenible-Terra Commodities through agreements with the communities and

representatives of the reserves, in which there is a commitment to the conservation of the territory, the use of appropriate methodologies to build and evaluate the performance of the project as well as the net benefits related to the reduction of carbon emissions. The goal of the project is to articulate the prioritized activities with the regional efforts and experiences that have been accumulated in these institutions, as well as to identify possible synergies that are required to improve the success of the actions with the communities. Social investment processes that will be focused on meeting needs and providing improvements in people's quality of life have also been described. In the meeting held with the Mayor of Miraflores, in June 2021, he mentioned historical elements associated with: the loss of the municipality's economy, vain state programs, peasant migration phenomena, absence of successful agricultural projects and "no handouts without perspective", as well as the intervention of certain associations, corporations and public and private entities that have carried out projects in the region without major impact for the communities and leaving the processes practically initiated. In this sense, both the Mayor's Office of Miraflores and the Government of Guaviare see with positive expectation the development and continuation of the Dabucury REDD+ Project.

As for the Communities of the Dabucury Project, since the beginning of the agreement, they ratified their desire to work on the process directly with the company and not through any association. Among them, the Crigua II association, which has been executing the resources for the transfer of the reservations, has expressed its dissatisfaction for not being involved in the project management process. Faced with this demonstration, the legal representatives and the community itself told them that they could not participate in this project as mediators of budget execution, and that they demanded that they respect their autonomy and proper management of their territory. It is also true that the project maintains a work Mechanism that respects the communities' own governance Mechanism, so that the decision-making bodies are linked to the natural governance structure of the communities. In this way, it is intended to offer the appropriate space and treatment to any discrepancies that exist at the community level, having as a guideline the management guidelines of the REDD+ Project (see *Annex 9.1 Dabucury REDD+ Project Administration Mechanism v2*).

With regard to the Miraflores Carurú REDD+ Project, which, according to the indications received, was registered on the CERCARBONO platform, it was not possible to locate this initiative, nor is there any knowledge of it in the territory or in the municipal authorities (Miraflores Mayor's Office) or regional authorities (Guaviara Governor's Office, Corporation for the Sustainable Development of the East and North of the Amazon - CDA). The Nare REDD+ Relief and Yavila Dorado REDD+ projects correspond to the Dabucury REDD+, and were registered by the companies Carbo Sostenible and Terra Commodities in the National Registry of Emission Reductions (RENARE) because at first the possibility of working these projects separately was considered, but later the decision was made to integrate them under a single REDD+ project.

<p>Evaluation 1 <i>Validation Team Assessment</i></p>	<p>The information provided by the project owner meets the considerations expressed by the Audit, however, it is difficult to locate the supporting information indicated in the response, because the annexes mentioned in this document and in the PDD do not correspond to the numbering of those delivered in the project information drive.</p> <p>In the response of the CNs, reference is made to Annex 9.1, whose numbering, which is not found in the supports provided by the project, but by the name of the file, those in the folder called "Legal Representation Agreements and General Information of the IRs", within the Subfolder "Project Administration and Distribution of Benefits", were reviewed.</p> <p>This report mentions a meeting held in June with the Mayor's Office of Miraflores, focused on addressing non-conformity, however, no evidence or results are included.</p> <p>Although it is stated in the proposal for resolution of this non-conformity by the owner, that "<i>The project has the goal of articulating the prioritized activities with the regional efforts and experiences that have been accumulated in these institutions, as well as identifying possible synergies that are required to improve the success of the actions with the communities</i>", this is not evident in the framework of the activities proposed by the project and in the actions related in the Monitoring Report; especially in relation to other Forest Governance Mechanisms present in the region and related to other public entities and organizations</p>
<p>Conclusion</p>	<p>Non-conformance pending, not closed.</p>
<p>Answer 2 <i>Customer Response</i></p>	<ol style="list-style-type: none"> 1. As explained in Response 2 to NC01, the support annexes have been reorganized and numbered to facilitate their location. 2. Regarding the meeting with the Mayor of Miraflores, the annex with the report and photographic material of the meeting is included (See Annex 11, file 11.1. Office of the Mayor of Miraflores). 3. Regarding the articulation of the project with regional institutions or initiatives in the activity of uPDting the PD Life Plan, considerations have been included in Chapter 8 of the PD
<p>Evaluation 2 <i>Validation Team Assessment</i></p>	<p>The supports of the project have been adjusted in relation to the recognition of other actors and forms of governance present in the territory. However, the corrective actions carried out are not fully evidenced in the Monitoring Report, particularly those related to compliance with environmental safeguards applicable to the project (Monitoring Report with comments on specific sites is attached).</p>
<p>Conclusion</p>	<p>Non-conformance pending, not closed.</p>
<p>Answer 3 <i>Customer Response</i></p>	<p>The Monitoring Report is adjusted to include corrective actions, noting that the project recognizes the presence of institutions such as the Mayor's Office, the Governor's Office and the CDA, and indicates that the proposed activities are aligned with the environmental determinants defined by the CDA, as well as the strategies and programs proposed by the Mayor's Office and the Governor's Office in their municipal and departmental development plans. respectively.</p>

<p>Evaluation 3</p> <p><i>Validation Team Assessment</i></p>	<p>It is verified that the corrective actions proposed by the Audit have been integrated both in the PDD and IM, as well as in the supporting annexes.</p>
<p>Conclusion</p>	<p>Non-conformity satisfactorily resolved and successfully closed.</p>

NC	07
<p>Description</p>	<p>The documentation submitted for review by the Audit team differs substantially from that reviewed during the Office Audit.</p>
<p>Answer 1</p> <p><i>Customer Response</i></p>	<p>An up-to-date organization of the project information is presented, following the principles of Quality Control and Quality Assurance of the REDD+ Project. This can be evidenced in the project folders that are shared via Dropbox with the validator/verifier entity Verifit.</p>
<p>Evaluation 1</p> <p><i>Validation Team Assessment</i></p>	<p>The project owner sends the following link to the project information: https://www.dropbox.com/</p> <p>This link gives the possibility to consult sixteen (16) folders (they are listed with title, but without associated numbering) and three (3) files corresponding to the PDD and Monitoring Report adjusted and the Findings Report Format with responses to the Nonconformities Included by the Audit; It is estimated that the complete information of the project can be found in these supports.</p> <p>Both in the Response Form to the Report of Findings, and in the PDD, reference is made to Annexes that are stated with a specific numbering, which in general, although it does not correspond to that of the information provided in the link shared with the Audit, allows the evidence to be examined using the names of the annexes.</p>
<p>Conclusion</p>	<p>Non-conformity satisfactorily resolved and successfully closed.</p>

NC	08
<p>Description</p>	<p>The information system established to obtain, record, compile, analyze and safeguard project data and information is not fully developed and supported.</p> <p>The QC/QA document and the supporting documents do not show the environmental legal matrix applicable to the geographical area of the project, responsibilities, validity and compliance, in the manner provided for in the standard used.</p> <p>The documentation provided by the project presents typing errors, editing and correction notes, absence of supports for some procedures (PDD with comments is attached).</p>

NC	08
	<p>The documentation provided shows that supports for some activities are not included in all the reservations: supports of the three workshops and all the activities for Lado El Dorado, in the Vuelta El Alivio Reservation Workshop 2 has less evidence than in the other reservations and Workshop 3 was not held. There is evidence that does not correspond to the folder in which they were stored: "Acta_asistencia_firma_acuerdo_Yavillall" is located in the "3. RI Resolutions", where the administrative acts of creation of the project's proponent safeguards are found.</p> <p>Supporting documents of the legal representation of the reservation by the captains, supporting documents of land tenure (Certificate of Freedom and Tradition of the Reservations) are not included.</p> <p>There is no evidence of letters of intent, agreements and contracts with the families linked to the project.</p> <p>It does not include project cartographic supports incorporated in a GDB, which can be reviewed and analyzed.</p>
<p>Answer 1 <i>Customer Response</i></p>	<p>Attached is the QC/QA procedure of the Dabucury REDD+ Project, which describes and develops the elements for quality control and exercise control over the information of the Project (see <i>Annex 8.1 QC-QA Procedure Dabucury_v1.3</i>). The applicable legal matrix and the monitoring mechanism defined to ensure compliance are also attached (see <i>Annex 8.7 Compliance Matrix Legal_Dabucury_Julio 2021</i>).</p> <p>Revision of the PDD documents and monitoring report was carried out to eliminate typing errors and have a version without comments or follow-up controls.</p> <p>An up-to-date organization of the project information is presented, following the principles of Quality Control and Quality Assurance of the REDD+ Project. This can be evidenced in the project folders that are shared via Dropbox with the Verify entity.</p> <p>The certificates of tradition and freedom of the reservations are provided, as well as the documents of the legal representatives of each reservation and participant of the Project.</p> <p>According to the workshops carried out in the Dabucury project with the communities, in workshop number two, the number of families to be involved in the Redd+ activities was selected, additionally the number of hectares per family that were willing to work for the productive activity was defined; and according to this, it was defined that the benefits would be in its entirety for the families willing to work the activity in the different phases of progress of the project. This can be seen in the results of workshop #2, where, for example, in the Lagos El Dorado reservation, 40 families are interested in cultivating one (1) hectare of sugarcane, 30 families are going to participate with the planting of one (1) hectare of cassava and five families are going to plant 2 hectares of cocoa (see <i>Annex 8.1 Taller_2_Lagos Dorado_Sistemas Productive</i>). In the case of the Yavilla II Reservation, it was defined that 18 families would participate in the cultivation of sugarcane, planting 1 hectare per family, and in the breeding of hens and free-range chickens (see <i>Annex 8.2 Taller_2_Yavilla_II_Sistemas Productive</i>). In the Vuelta del Alivio Reserve, 100 percent of the families will participate in the prioritized productive activities that correspond to sugarcane, cocoa, cassava, plantain and corn. During the workshops, the intention to participate in monitoring activities and monitoring by the community and other project activities.</p>

NC	08									
	<p>In the case of the families of Lagos El Dorado, 100% of the families intend to participate in issues of governance and development of the Life Plan, forest ranger families, forest monitoring and training on different topics (see <i>Annexes</i> 8.4 <i>Taller_2_Lagos_Inversion_Social_Gobernanza</i>, 8.5 <i>Taller_2_Yavilla_II_Inversion_Social_Gobernanza</i> and <i>Annex</i> 8.6 <i>Taller_2_Vuelta_Alivio</i> (see page 3 family participation).</p> <p>Regarding the GDB of the project, it is attached as <i>Annex 8.7 GDB Dabucury REDD+ Project</i>.</p>									
<p>Evaluation 1 Validation Team Assessment</p>	<p>Failures are evident in the nomenclature assigned to the project's supporting information, which is grouped into sixteen (16) folders (they are listed with a title, but without associated numbering) and three (3) files corresponding to the PDD and Monitoring Report adjusted and to the Findings Report Format with responses to the Non-Conformities Included by the Audit.</p> <p>Both in the Response Form to the Report of Findings, and in the PDD, reference is made to "Annexes" that are listed with a specific numbering, which in general, does not correspond to that of the information that can be consulted in the link shared with the Audit, which makes it difficult to locate them; there are Annexes cited that could not be located within the included information package.</p> <p>The Annexes mentioned and the site where they were consulted are summarized below:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Non-NC</th> <th style="text-align: center;">Title of the Annex</th> <th style="text-align: center;">Evidence Consulted by the Auditor</th> </tr> </thead> <tbody> <tr> <td style="text-align: center; vertical-align: top;">01</td> <td> <p><i>Annex 1.1 Bank Accounts and REDD+ RUT Dabucury</i></p> <p><i>Appendix 1.2 Minutes of the Workshop History of the Return of the Relief. Annex 1.3 Dabucury Deforestation Reduction Analysis.</i></p> </td> <td> <p><u>Folder:</u> Start Date and Project Management Agreement</p> <p><u>Folder:</u> Participation Activities, Subfolders: Lagos El Dorado, Vuelta El Alivio and Yavilla II</p> <p>Annex 1.3 could not be found in the information provided by the project.</p> </td> </tr> <tr> <td style="text-align: center; vertical-align: top;">04</td> <td> <p><i>Annex 10.6 Taller_Lagos_Dorado_Arbol_Problems</i></p> <p><i>Annex 10.7 Taller_Lagos_Dorado_Arbol_Solutions</i></p> <p><i>Annex 10.8 Lagos del Dorado Surveys</i></p> <p><i>Annex 10.9 Yavilla II Surveys</i></p> </td> <td> <p><u>Folder:</u> Participation Activities, Subfolders: Lagos El Dorado, Vuelta El Alivio and Yavilla II</p> </td> </tr> </tbody> </table>	Non-NC	Title of the Annex	Evidence Consulted by the Auditor	01	<p><i>Annex 1.1 Bank Accounts and REDD+ RUT Dabucury</i></p> <p><i>Appendix 1.2 Minutes of the Workshop History of the Return of the Relief. Annex 1.3 Dabucury Deforestation Reduction Analysis.</i></p>	<p><u>Folder:</u> Start Date and Project Management Agreement</p> <p><u>Folder:</u> Participation Activities, Subfolders: Lagos El Dorado, Vuelta El Alivio and Yavilla II</p> <p>Annex 1.3 could not be found in the information provided by the project.</p>	04	<p><i>Annex 10.6 Taller_Lagos_Dorado_Arbol_Problems</i></p> <p><i>Annex 10.7 Taller_Lagos_Dorado_Arbol_Solutions</i></p> <p><i>Annex 10.8 Lagos del Dorado Surveys</i></p> <p><i>Annex 10.9 Yavilla II Surveys</i></p>	<p><u>Folder:</u> Participation Activities, Subfolders: Lagos El Dorado, Vuelta El Alivio and Yavilla II</p>
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		<p><i>Annex 10.10 Taller_Yavilla_II_Arbol_Problemas</i> <i>Annex 10.11 Taller_Yavilla_II_Arbol_Soluciones</i> <i>Annex 10.12 Taller_1_Vuelta_Alivio_Arbol_Problemas</i> <i>Annex 10.13 Taller_2_Vuelta_Alivio_Arbol_Soluciones</i> <i>Annex 10.14 Relief Lap Surveys</i></p>	
	05	<p><i>Annex 5.1 Change from forest to other land uses 2008-2018</i> <i>Annex 5.3 Changes to coberturas_Dabucury 2008-2020</i> <i>Annex 5.2 Shift from forest to other land uses 2018-2020</i> <i>Annex 10.6 Taller_Lagos_Dorado_Arbol_Problemas</i> <i>Annex 10.7 Taller_Lagos_Dorado_Arbol_Soluciones</i> <i>Annex 10.8 Lagos del Dorado Surveys</i> <i>Annex 10.9 Yavilla II Surveys</i> <i>Annex 10.10 Taller_Yavilla_II_Arbol_Problemas</i> <i>Annex 10.11 Taller_Yavilla_II_Arbol_Soluciones</i> <i>Annex 10.12 Taller_1_Vuelta_Alivio_Arbol_Problems</i> <i>Annex 10.13 Taller_2_Vuelta_Alivio_Arbol_Soluciones</i> <i>Annex 10.14 Relief Lap Surveys</i></p>	<p><u>Folder:</u> Maps <u>Folder:</u> Participation Activities, Subfolders: Lagos El Dorado, Vuelta El Alivio and Yavilla II</p>
	06	<p><i>Annex 9.1 Dabucury v2 REDD+ Project Management Mechanism</i></p>	<p><u>Folder:</u> Legal Representation Agreements and General Information of IRs, <u>Subfolder:</u> Project Management and Profit Sharing</p>
	08	<p><i>Annex 8.1 QC-QA Procedure Dabucury_v1.3</i></p>	<p><u>Folder:</u> Quality Control Procedure and Formats</p>
	<p><i>Annex 8.7 Compliance Matrix Legal_Dabucury_Julio 2021</i></p>	<p><u>Folder:</u> Legal Compliance</p>	
	<p><i>Annex 8.1 Productive Taller_2_Lagos Dorado_Sistemas</i></p>	<p><u>Folder:</u> Participation Activities, Subfolders: Lakes</p>	

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		<p><i>Annex 8.2 Productive Taller_2_Yavilla_II_Sistemas</i></p> <p><i>Annex 8.4 Taller_2_Lagos_Inversion_Social_Governance</i></p> <p><i>Annex 8.5 Taller_2_Yavilla_II_Inversion_Social_Governance</i></p> <p><i>Annex 8.6 Taller_2_Vuelta_Alivio (see page 3 of the family participation).</i></p>	<p>El Dorado, Vuelta El Alivio and Yavilla II</p>
09		<p><i>Annex 9.1 Benefits Administration Mechanism</i></p> <p><i>Annex 9.2 Distribution of resources, marketing, certificates Dabucury_2021</i></p> <p><i>Annex 9.3 Acuerdo_Comercializacion_Lagos_Dorado,</i></p> <p><i>Annex 9.4 Acuerdo_Comercializacion_Yavilla II</i></p> <p><i>Annex 9.5 Acuerdo_Marketing_Return of Relief</i></p> <p><i>Annex 9.6 Matrix Salvaguardas_Dabucury_Junio 2021</i></p>	<p><u>Folder:</u> Legal Representation Agreements and General Information of IRs, <u>Subfolder:</u> Project Management and Benefit Sharing and <u>Subfolder:</u> Letters of Intent, Marketing Agreement and VA Waiver</p> <p><u>Folder:</u> Dabucury REDD+ Safeguards,</p> <p><u>Subfolders:</u> Backup 2 to 15</p>
10		<p><u>Annex 10.6</u> <i>Taller_Lagos_Dorado_Arbol_Problemas,</i></p> <p><u>Annex 10.7</u> <i>Taller_Lagos_Dorado_Arbol_Soluciones</i></p> <p><i>Annex 10.8 Lagos del Dorado Surveys</i></p> <p><i>Annex 10.9 Yavilla II Surveys</i></p> <p><i>Annex 10.10 Taller_Yavilla_II_Arbol_Problems</i></p> <p><i>Annex 10.11 Taller_Yavilla_II_Arbol_Solutions.</i></p> <p><i>Annex 10.12 Taller_1_Vuelta_Alivio_Arbol_Problemas</i></p> <p><i>Annex 10.13 Taller_2_Vuelta_Alivio_Arbol_Soluciones</i></p> <p><i>Annex 10.14 Relief Lap Surveys.</i></p> <p><i>Annex 10.2 Dabucury REDD+ Primer Map Annex 10.13 Location of Productive Activities</i></p> <p><i>Annex 10.4 Taller_Vuelta_Alivio_Mapeo</i></p> <p><i>Annex 10.3 Taller_Yavilla_II_Mapeo</i></p>	<p><u>Folder:</u> Participation Activities, <u>Subfolders:</u> Lagos El Dorado, Vuelta El Alivio and Yavilla II</p> <p><u>Folder:</u> Dabucury REDD+ Safeguards,</p> <p><u>Subfolders:</u> Backup 2 to 15</p> <p><u>Folder:</u> Maps</p> <p>The PDF file is called "Location of production systems and good practices" and is not related to the title of the Map Annex 10.13 (Location of Activities).</p>

NC	08
	<div data-bbox="462 331 1380 533" style="border: 1px solid black; padding: 5px;"> <p>Annex 10.5 Taller_Lagos_Dorado_Mapeo Annex 10.3 Taller_Yavilla_II_Mapeo. Annex 9.6 Matrix Salvaguardas_Dabucury _Junio 2021.</p> </div> <p>productive), but with <u>vegetation cover 2018.</u></p> <p>Audiovisual material that supports additional activities arising from non-conformity 01 is included, however, this material is not analysed and consolidated in such a way as to make it easy to review, understand its purpose, its conclusions and its contribution to the resolution of the CN or to several CNs.</p> <p>The proposals for REDD+ activities (Chapter 8) that the project proposes are not associated with a specific Support Folder or Annex, where it is possible to verify how each activity was identified, agreed and approved.</p> <p>The body of the Monitoring Report for the period to be verified does not include the location of the supports of the activities that have been carried out from the start date and that have a semi-annual or annual periodicity (Annex, File Name, etc.) in all the elements to be monitored.</p> <p>Typos, edit marks persist in the PD text, e.g. in the section "11.5.2.2. Degradation and 11.5.3.2. Degradation", the introductory paragraph in both contents alludes to deforestation, both for the project area and for the leakage area.</p> <p>The information related to carbon calculations is organized in a way that does not allow easy visualization of the data and its relationship with the information included in the PD, the information in the Excel tables presents an organization that generates confusion or is not properly delimited or separated with borders or shaded by subject, other scattered data are included near the main information and the way of consolidating the data does not allow comparison The projected emission reductions for the life of the project (ex-ante calculations for the thirty years) with which it is presented in the monitoring period, determine the annual average and also do not include consolidated information that summarizes and discriminates annually the reduction of emissions from deforestation and those related to degradation.</p> <p>In the folders in which the project information is consolidated, there are files that are repeatedly included, both in the General Folder and in the subfolders, for example: "REDD+ Dabucury Primer" in the folder associated with Safeguards and its subfolders.</p> <p>The GDB is not included in the project documentation.</p>
<p>Conclusion</p>	<p>Non-conformance pending, not closed</p>
<p>Answer 2 Customer Response</p>	<p>1. As explained in Response 1 to NC01, the support annexes have been reorganized and numbered to facilitate their location. This relates to all of the findings on supports presented in this NC.</p> <p>2. Regarding the project activities, these were identified in the development of the workshops, specifically, based on the problem tree of Workshop 1, and in Workshop 2, after the identification of drivers and agents, the activities in each community were identified and prioritized. The assemblies subsequently endorsed the prioritized activities as part of the project. Records of the participatively constructed billboards, photographic material and minutes. (see Annex 1,</p>

NC	08
	<p>files presented in folders 1.1.1. <i>Workshop 1 - El Dorado Lakes</i>, 1.1.2. <i>Workshop 2 - El Dorado Lakes</i>, 1.1.4. <i>Approval PDD - General Assembly - Lagos El Dorado</i>, 1.2.1. <i>Workshop 1 - Lap of Relief</i>, 1.2.2. <i>Workshop 2 - Lap of Relief</i>, 1.2.3. <i>PDD Approval - Relief Return</i>, 1.3.1. <i>Workshop 1 - Yavilla II</i>, 1.3.2. <i>Workshop 2 - Yavilla II</i>, 1.3.3. <i>PDD Approval - Yavilla II</i>)</p> <p>3. Regarding the activities monitored, the Monitoring Report has clarified the evidence, and the corresponding annexes, duly numbered</p> <p>4. The GDB is attached (See <i>Annex 9</i>)</p> <p>5. The Spreadsheet has been fixed to make it easier to understand (See Appendix 15).</p>
<p>Evaluation 2</p> <p><i>Validation Team Assessment</i></p>	<p>A reorganization of all the information of the project is made, which makes it possible to efficiently locate the supports that are required to be consulted, the GDB of the project is included, adjustments are made in support of project calculations.</p> <p>However, in the main documents (PD and IM), there are still some errors in the naming of maps, which it is considered pertinent to adjust and which have been pointed out in comments to these documents (<i>Annex PDD and MR with comments</i>).</p> <p>Calculation tables in Excel are presented in formats that make interpretation confusing and difficult to read. Reductions attributable to project activities due to deforestation and degradation, per year, for the entire project crediting period are not included in a discriminatory manner.</p> <p>There are inconsistencies in the operations to calculate GHG emissions in the analysis period, mainly in the calculation of Annual Emission in the baseline scenario (tCO₂), where the proponent defines a value of 600,176.2 tCO₂e/ha, but according to the deforestation value the result is: 433,087.92 tCO₂e/ha (<i>PDD is attached with comments</i>).</p> <p>The way in which the fulfillment of activities is written within the Monitoring Report does not correspond to a narration in the past tense and in the third person that describes actions that have already taken place in the monitoring period (<i>MR is attached with comments</i>).</p> <p>The supports of the registration of the project in the RENARE do not correspond to the name of the project that appears in the PDD, MR and in the general supports of the project, nor is it uPDted in relation to the standard that is being used for Validation and Verification and the name of the OVV. The images of the screenshots that are generated on the RENARE platform are used as a support and not following the platform's procedure to generate the corresponding Certification.</p>
<p>Conclusion</p>	<p>Non-conformance pending, not closed</p>
<p>Answer 3</p> <p><i>Customer Response</i></p>	<p>The MR and PDD documents have been revised to correct the map nominations. The Monitoring Report has been corrected in its entirety.</p> <p>As for the calculation tables in Excel, the breakdowns for deforestation and degradation have been generated for the ex ante projection. And the calculation table (see MR v4, PDD v5 and Calculation Table v2) and the inconsistencies in the values have been adjusted.</p>

NC	08
	<p>Regarding the supports of the inscription in RENARE, we note that this is a new finding.</p> <p>It is worth clarifying that RENARE is not yet officially operational. According to the Official Communiqué of the Ministry of Environment, of December 2020, "... the official communication referred to in article four of Resolution 831 of 2020 and which refers to the start-up of RENARE has not been issued, so the period of three (3) months for the reporting and uPDting of the information of the initiatives in RENARE and the registration in RENARE of the cancellations provided for non-causation during the transition regime established in the paragraph of the article of Decree 926 of 2017, has not begun." (See MinAmbiente's Press Release, Annex 10, <i>file 10.3. RENARE - 031220</i>).</p> <p>However, we have made the name and standard adjustments (See <i>Annex 10, Files 10.2. Registration RENARE_04_Dabucury</i> and <i>10.4. Report on the Status of the Dabucury REDD+ Initiative</i>).</p>
<p>Evaluation 2 <i>Validation Team Assessment</i></p>	<p>It is corroborated that the Non-Conformities raised by the Audit in the different items were adjusted as requested and the necessary corrections were made in the formal errors indicated by comments made by the auditor in both the PDD and the MR in their PDF versions.</p>
<p>Conclusion</p>	<p>Non-conformity satisfactorily resolved and successfully closed.</p>

NC	09
<p>Description</p>	<p>The evidence provided by the proponent does not allow for the clear establishment of the Mechanism for the distribution of benefits and mechanisms for the administration of the resource in which the collective right is safeguarded and administrative and financial capacity and experience for the execution of the resources is demonstrated, as has already been defined in pre-existing administrative acts (e.g. Dec. 2719 of 2014) and also in the document included as support by the proponent: Camacho A., Lara I., Guerrero R. D. 2017. "National Interpretation of Social and Environmental Safeguards for REDD+ in Colombia" MADS, WWF Colombia, UN REDD Colombia. Bogota-Colombia.</p>
<p>Answer 1 <i>Customer Response</i></p>	<p>Document of the Administration Mechanism of the Dabucury REDD+ Project v2 (see Annex 9.1 Benefits Management Mechanism), the Resource Distribution Mechanism of the Dabucury Project (see Annex 9.2 Distribution of Certified Commercialization Resources Dabucury_2021), the Carbon Certificates Trading Agreement (Annex 9.3 Acuerdo_Comercializacion_Lagos_Dorado, Annex 9.4 Acuerdo_Comercializacion_Yavilla II, Annex 9.5 Acuerdo_Comercializacion_Vuelta of the Relief).</p> <p>It is also important to describe that the process of distributing the benefits was worked directly with the communities, whose members were in charge of prioritizing the comprehensive management strategy against deforestation and proposing the necessary actions to meet the needs of the community. This can be evidenced in the minutes and bulletin boards of workshops 1, 2 and 3 in each community.</p>

NC	09
	<p>Finally, and as evidence of compliance with social, institutional and environmental safeguards, the Safeguards Compliance and Monitoring Matrix of the Dabucury REDD+ Project is attached (see <i>Annex 9.6 Matrix Salvaguardas_Dabucury_Junio 2021</i>).</p>
<p>Evaluation 1 <i>Validation Team Assessment</i></p>	<p>The information provided by the project owner meets the considerations expressed by the Audit, however, it is difficult to locate the supporting information indicated in the response, because the annexes mentioned in this document and in the PDD do not correspond to the numbering of those delivered in the project information drive.</p> <p>However, it is not clear how the percentages proposed for the distribution of benefits were generated and how this Mechanism meets the corresponding Safeguard, which states:</p> <p><i>"The fair and equitable sharing and 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, is guaranteed, its diversity and the Services ecosystems."</i></p> <p>Regarding the procedure used for the approval of the Agreements (January 17, 2021), it is not clear that the safeguard related to free, prior and informed consultation is complied with, where it is justified why they were signed, before it was approved by the Assembly of the Resguardos (March 29, 2021).</p> <p>Not included in the legal matrix of the project, which supports compliance with Safeguard No.1, is compliance with it in relation to ordinance figures such as Law 2 of 1959 (zoning for the department of Guaviare issued as of Resolution 1925 of 2013), as well as the supporting regulations of the Departmental and Municipal Development Plans.</p> <p>With regard to compliance with Safeguards No. 6 and No. 10, there is no information on the regulations of the Assemblies of the reservations, if any, so that this body has a quorum and so that there is representation of all the members of each reservation. In the PDD approval support, the attendance lists do not account for the attendance of the three (3) captains in the case of Lagos El Dorado.</p> <p>Safeguard No. 4 and No. 13 do not only refer to the governance structure related to the reserves that are part of the project, they also link the regional context and the articulation of the project with those other forms of governance and forms of territorial planning and the synergies that exist in fulfillment of the common purposes. This is generally not included in the Safeguards Matrix or in the contents of the PD and IM.</p> <p>No barriers and favorable actions are identified for compliance during the monitoring period of Safeguard No. 5, in relation to the understanding of the REDD+ issue and all its technical elements in which indigenous communities will be involved during the execution of the project; This takes into account the shortcomings identified during the Field Audit stage.</p>

NC	09
	<p>In the face of Safeguard No. 8, there is no clarity in the face of the information that supports that there is a fair and equitable distribution of benefits, in the way in which the agreements have been signed between the communities that own the territory and the developer.</p>
<p>Conclusion</p>	<p>Non-conformance pending, not closed</p>
<p>Answer 2 <i>Customer Response</i></p>	<p>1. As explained in Response 1 to NC01, the support annexes have been reorganized and numbered to facilitate their location.</p> <p>2. The benefits that correspond to the community are distributed according to the priorities indicated by the community, through participatory workshops (see <i>Annex 1</i>). Regarding the negotiation of the shares of future carbon credits, a business model was proposed that seeks to allow the financing of an operation where the risk is assumed 100% on the side of the developer (associated with market issues, regulation, legal aspects, security, among others), then the Mechanism must offer a mechanism where a reasonable return is achieved. at the same time that most of the income is secured for the communities.</p> <p>According to the legal definitions of fair and equitable, traditionally used in investment contracts, everyone should be given his or her due, in accordance with the circumstances and the principles of equality (See <i>Annex 7, file 7.2.19. Dictionary of Legal, Political and Social Sciences - Manuel Ossorio, 1978, uPDted 2013</i>). In this case, the risks associated with the investment were taken into account, considering that they are always assumed by the investors, understanding that indigenous territories have a special legal character that conditions the actions against them (non-seizable, imprescriptible) and recognizing the impossibility of treating the agreements established as normal subjects of Civil Law. In addition, the agreed distributions fall within market conditions. These agreements were discussed repeatedly and were initially reflected in letters of intent, which later, after the socialization and participation workshops, were included in the Development and Marketing Agreements. In any case, the negotiation has been carried out in an open and transparent manner, and four main phases in the process are highlighted: a) the initial phase with Plan Ambiente as an intermediary against other developers in the market, in the letter of intent. The captains of each reservation internally socialized the proposed conditions and received the endorsement of each community to sign and move forward with the initiative (autonomous space); (b) ratification continues during participatory workshops in discussions with all participating members; c) the Commercialization Agreement is defined, where the negotiation conditions are rewritten, and the captains again carry out the internal consultation with the communities (autonomous space) and decide to endorse the course of the REDD+ Project; d) finally, within the framework of the General Assembly of each reservation, which is the highest autonomous decision-making body for the communities, the structuring and Mechanism for the distribution of benefits of the Dabucury REDD+ Project is approved.</p> <p>3. Free, prior and informed consultation is materialized throughout the development of the project since it was designed in a participatory manner, as evidenced in the structuring workshops and in the definition of the work agreements. The design and implementation of REDD+ activities guarantee the right of communities to participate effectively in decision-making. The project contemplates scenarios of dialogue, accountability and joint construction of</p>

NC	09
	<p>Action plans with all members of the community, taking into account the land uses and customs of the communities involved, respecting the governance structure that exists in the territory as an instrument for administering the project. Most of the resources will be invested in the territory and the communities themselves, and they will be the executors of their own activities (which have been defined and designed jointly with the project developers).</p> <p>4. With regard to territorial planning and the relationship with the Reserves of Law 2, the indigenous reservations, as can be seen from article 330 of the National Constitution, have a particular figure of territorial planning different from those established by the zonings of Law 2 of 1959, or from the POT or EOT of a municipal nature. Thus, the maps of Law 2 zones with their different zonings do not overlap with the territories titled in favor of the reservations. However, in the definition of the boundaries of the leakage area of the Project, the adjoining areas that correspond to Law 2 Forest Reserve zones, at some points have been identified as areas that present a greater risk associated with the displacement of deforestation activities, due to particular socio-economic circumstances that are related to this management figure. With this approach, the Project incorporates specific aspects related to forest reserve areas and regional deforestation dynamics in the design and monitoring of REDD+ activities developed within indigenous reserves.</p> <p>5. Regarding the Municipal Development Plan and the Departmental Development Plan, in Chapter 9, Table 19 of the PDD lists the relevant articles in which the project is framed.</p> <p>6. Regarding legal representation, the Legal Representative of the Indigenous Reservation, according to the Titling Resolution, is elected by the Assembly to represent the Indigenous Reservation in legal acts and contracts. It is a delegation of legal representation, as its name and legal link indicate. In any case, all the communities and their captains have participated in different events and are aware of and satisfied with the development of the activities and the project. Attached as evidence is a Certification from the Ministry of the Interior stating the legal representation of the entire Indigenous Reservation (See <i>Annex 4, file 4.1.3. MinInterior Constancy - Legal Representation - RI Lagos El Dorado</i>).</p> <p>7. Forest governance, and the entire territory comprising the REDD+ Project, is the responsibility of the indigenous reserves involved. Coexistence with the territory and its forests is an intrinsic part of the traditional ethnic forms that characterize each community. However, the implementation of the REDD+ Project represents an opportunity to contribute to the fulfillment of the objectives of the municipal and departmental development plans, as described in the previous paragraphs. It is also true that the Municipal Mayor's Office, the Government of Guaviare and the Regional Environmental Corporation CDA have led productive and rural development initiatives in recent years that represent valuable learnings and lessons that can be appropriated within the framework of the Project. Considering these elements, telephone or face-to-face contacts have been established with each of these entities, the objectives of the Project have been socialized and the possibility of creating synergies in the next stages of the Project has been defined (see <i>Annex 11</i>). This joint is part of the planning of REDD+ activities, in the section on <i>Responsibility and Role of Actors Involved in Implementation</i>, where it is highlighted that in the Activities 9, 10 and 12 include their participation. The participation of these entities has also been included in activities 2, 3, 4, 6, 13 and 14.</p>

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	<p>8. Regarding safeguard 5, it is clarified that the form of relationship with the community is carried out within a simple and easy-to-understand communication framework that nevertheless conveys the central element of REDD+ projects, which is the conservation of the forest, and the avoidance of changes in land use that generate deforestation processes. In these simple terms, workshops have been held with the community to establish the technical dimensions necessary to develop the project, but within the scope of the community members. Elements such as conservation, deforestation, development of activities to facilitate conservation, or to generate income and thus discourage changes in land use were used in all the workshops. The work bulletin boards and the socialization booklet used are presented as evidence (See Annex 1 and Annex 8, file 8.2. REDD+ Booklet (Dabucury))</p>
<p>Evaluation 2 <i>Validation Team Assessment</i></p>	<p>In accordance with the information provided in relation to the fair and equitable distribution of benefits, the justification for the way in which it has been socialized with the community is broadened: the percentage of distribution of benefits includes a legal basis (Annex 7, file 7.2.19.) related to definitions that would apply to this concept; However, there is no analysis of its applicability in the process carried out with the communities and its implications.</p> <p>Both in the supports associated with the workshops, as well as in the supporting documents of the previous agreements with Plan Ambiente and those that are advanced between the Owner and the Developer of the project, percentages are identified to be distributed in proportion of 50% and 50% among the signatory parties and the distribution of 40% of the percentage corresponding to the owners for the development of the actions defined by the communities in the workshops. However, it is not clear how this determination of percentages between the owner and the developer is reached, based on information on the estimated costs of the actions that the communities propose for their benefit and their maintenance, versus the costs for the developer to comply with its obligations; All of the above within the framework associated with free, prior and informed consultation of all the details of the project and in the safeguards associated with accountability and capacity building, among the most important.</p> <p>With regard to points 4, 5, 7 and 8 of the response, the monitoring report does not clearly show progress or results in compliance with safeguards 4. Recognition of forest governance structures and 11. Environmental and Territorial Planning (See MR Annex with comments)</p>
<p>Conclusion</p>	<p>Non-conformance pending, not closed</p>
<p>Answer 3 <i>Customer Response</i></p>	<p>Answer 2 clarifies the applicability of the legal concept, which is based on the high risks associated with these types of projects (i.e., security, regulatory, market, and legal).</p> <p>The distribution of profits is generated after generating investments in the territories and with the communities. After investing a first 40% in the community and territory, and in carbon development, an additional 30% is invested in the indigenous territory and community, which leaves less than 30% for the investor in the net accounts (Financial Model is annexed, see Annex 16).</p>

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	<p>The PROCLIMA standard requires that the carbon rights be clear, with the documentation consistent with the agreements between the parties. In compliance with the requirements of the PROCLIMA Certification and Registration Program, all aspects related to carbon rights have been considered within the framework of the project. The agreements signed with the communities have been concluded and signed with the representatives legally authorized to do so by the communities themselves.</p> <p>We also note that free, prior and informed consultation does not apply to the contracts with which the development of the projects begins, but to the design of the project, and to the general distribution of the benefits that belong to the community, processes that have been discussed in participatory workshops, and that have been sufficiently documented.</p> <p>On the points on safeguard 4, recognition of forest governance and 11 environmental and territorial planning, these issues have been included in the Monitoring Report.</p>
<p>Evaluation 3 <i>Validation Team Assessment</i></p>	<p>The developer confirms what it had stated in the previous Assessment, which is documented in <i>Annex 1. Community Participation Activities</i>, where the activities for the formulation of the PD are consolidated, among other issues, the general Mechanism of distribution of benefits of the project in percentages of 50% for the developer and 50% for the communities holding the right to the territory, after deducting the initial costs and investments, as well as the percentages of investment that the community itself defines for its territory in the main activities or lines of action. management proposals. It also states the following: "<i>we note that free, prior and informed consultation does not apply to the contracts with which the development of the projects begins, but to the design of the project, and to the general distribution of the benefits that belong to the community, (sic)</i>".</p> <p>Contrary to what is indicated in quotation marks, no support or source related to the statement is included, however, the auditor makes it clear that the Non-Conformity is not related to the need for a Prior Consultation process for the development of the project, since it is an initiative developed by the community in use of its autonomy. as stated in the support documentation. Non-conformity is related to the fact that there is no clear evidence that compliance with the safeguard of <u>free, prior and informed consent</u> is guaranteed in relation to having elements of analysis and the necessary knowledge by indigenous communities prior to the signing of an agreement and the obligations that result from it. for the next thirty (30) years.</p> <p>In relation to the same issue, in the previous evaluation it was emphasized that it was not clear why the Trade Agreements are signed prior to the Minutes of the Assembly in which the PDs were approved, taking into account that a relevant issue such as the distribution of benefits from the commercialization of carbon credits, it was not presented to the whole community that makes up these assemblies (the highest body of the reservations), before being signed by the Legal Representative of the reservation. Next. The text reads as follows:</p> <p><i>"In view of the procedure used for the approval of the Agreements (January 17, 2021), it is not clear that the safeguard related to free, prior and informed consultation has been complied with, where it is justified why they were signed, before it was approved by the Assembly of the Resguardos (March 29, 2021)."</i></p>

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	<p>For the understanding of the audit team, the proponent expands on the explanation of where the percentages that gave rise to the project's benefit-sharing Mechanism included in the Commercial Agreement are obtained, including the supporting financial analysis (<i>Annex 16. Financial Model</i>). However, there is no explanatory memorandum of this annex, whose relationship with the provisions of the Trade Agreement is not clear, nor is there sufficient evidence that these issues were exposed to the communities in the Participation activities that are consolidated in Annex 1, or that the representatives of the reserves had access to such information. as an element to approve the Mechanism for the general distribution of profits from the future sale of carbon credits.</p> <p>On the other hand, reference is made to the requirements of the Proclima Standard in relation to clarity in carbon rights and it is stated that this already has sufficient support in the aforementioned supports.</p> <p>Regarding this issue, the Proclima Standard, in relation to the fair and equitable distribution of benefits (Numeral 11.9, Page 41), states: <u>"(...) In this sense, REDD+ safeguards are measures aimed at preventing the violation of essential social, economic or environmental rights, and the occurrence of negative impacts due to the design and implementation of REDD+ activities. It also includes measures to improve the attainment and distribution of benefits generated by REDD+ activities."</u> (Emphasis added)</p> <p>For its part, Proclima's DM AFOLU REDD Methodology (Page 33, National Safeguard No. 8), mentions the following: <u>"The fair and equitable participation and distribution of the benefits generated by policies, measures and actions to reduce deforestation for ethnic peoples and communities is guaranteed and all the benefits derived from traditional knowledge, innovations and practices for the conservation and sustainable use of forests, their diversity and ecosystem services."</u> (Emphasis added)</p> <p>In conclusion of the above, the project includes Annex 1, where it consolidates support that the communities know the general percentages of distribution of benefits (50% for the developer and 50% for the communities) and that, autonomously, it defined the percentages that will be assigned for each REDD activity, charged to the percentage that corresponds to them. However, there is still a lack of evidence regarding how the communities analyzed <u>in a transparent way</u> that the general distribution of benefits proposed is fair and equitable and allows them to cover all the proposals for REDD activities proposed by the <u>project during the</u> defined accreditation period, nor of the costs and risks assumed by the developer and whether the percentages assigned to their activities are adequate.</p> <p>The proponent ratifies the answer of the previous evaluation, in relation to the applicability of the legal concept, which is based on the high risks associated with this type of project (i.e., security, regulatory, market, and legal). For this purpose, the owner included an annex in the previous evaluation (<i>Annex 7, file 7.2.19. Dictionary of Legal, Political and Social Sciences - Manuel Ossorio, 1978, uPDted 2013</i>), as an argument in relation to the Fair and Equitable Distribution of Benefits. Regarding the legal definitions of "Equity" and "Justice", which are set out in the document, an analysis of their approaches is made below:</p> <p>"Equity:</p>

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	<p><i>Distributive justice, i.e. justice based <u>on equality or proportionality</u>. Moderation in the application of the law, tempering the rigor of the letter according to the criterion of justice. General principles that should guide the discretionary power of the judge." (Page 374, underlined outside text)</i></p> <p>According to what has been stated in the aforementioned support, equity is based on two basic concepts: "equality" or "proportionality". Although it has been decided to define percentages of 50% and 50%, which support the equality of conditions for the parties, in the aforementioned supports there is no evidence that the communities that own the territory have had access to an analysis of proportionality, which would support the approval of these percentages, that is, how many people involved for each party to the contract, What activities, responsibilities and what investment of work and resources corresponds to each party during the proposed 30 years, so that the communities can evaluate in a clear, transparent and substantiated way that the distribution of the benefits of the project is effectively fair and equitable for the parties involved.</p> <p>"Proportion</p> <p><i><u>Proper arrangement between the parts and the whole, between the components or components of something</u>. Opportunity, occasion, conjuncture. Size, dimensions. Scale. <u>Correlation between quantities</u>. It frequently determines the amount of taxes, the shares of the co-heirs and the share of the condominiums." (Page 786, Emphasis added).</i></p> <p>Annex 16 submitted by the proponent sets out the percentages that are projected to be received by the parties in the development of the project, although it does not link a graphic scheme or explanatory text and does not provide evidence that the communities had access to this information before accepting that these percentages would be effectively incorporated into the PD.</p> <p>"Justice:</p> <p><i><u>A virtue that inclines us to give to each one what is due to him. In the legal sense, what is in accordance with the law.</u></i></p> <p><i>This last sense is not very accurate, because <u>Justice and Law do not always coincide, since there may be unjust rights</u>. The institution of slavery was based on a right, but it represented an injustice.</i></p> <p><i>Property as an absolute right, even to destroy it, is based on a right, but it obviously represents another injustice. In modern times, it is a question of correcting many rights as anti-social, unnatural and uneconomic. Hence, the theory of abuse of the law is making its way ever more widely.</i></p> <p><i>In another sense, justice is understood as the judicial organization of a country, and thus we speak of courts of justice, the Supreme Court of Justice, the administration of justice, civil justice, criminal justice, administrative justice, military justice." (Page 532, underlined outside text)</i></p> <p>According to what is pointed out here, justice implies giving each party what it is <u>entitled to</u>, which for the process related to the 30-year agreement that supports the project, does not include support or evidence that effectively to evaluate and define what corresponds to each party within the project, There was a prior analysis of the information that supports the percentages and that the communities understood and agreed with them.</p>

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	<p>In relation to the risks that each party assumes when signing a Trade Agreement, the communities of the reservations, by executing this REDD project in their ancestral territory, are renouncing to receive benefits from other payment programs for environmental services, (for example, Visión Amazonia or other programs of state or cooperation entities) so if the REDD project is not successful, (regulatory risk, market risk, etc.) communities would also be affected; Then they also assume a risk that cannot be separated from the support analysis.</p> <p>While it is understood that the developer assumes risks as stated above, the signed contracts stipulate (Article 5) that the initial costs and investments for development, registration and validation/verification would be discounted prior to the 50%-50% split for the parties, limiting to 40% of the annual proceeds from the sale of bonds. This indicates that with the registration and initial issuance and sale of the bonds intended by this validation/verification at a minimum market value (non-causation of the tax), any initial investment of the developer would be recovered promptly, which greatly reduces the risk for the project over the next 30 years.</p> <p>The following is a summary of the content of the media that the developer includes as evidence of compliance with the fair and equitable benefit-sharing and related safeguards in <i>Annex 1. Participation activities</i>:</p>			
	<p><i>Shelter</i></p>	<p><i>Activity/ Date</i></p>	<p><i>Topics included in support</i></p>	<p><i>Conclusions</i></p>
	<p><i>El Dorado Lakes, Pass Lakes and Backwater Lakes</i></p>	<p><i>Workshop 1 (04/01/2021)</i></p>	<ul style="list-style-type: none"> - <i>Problem tree.</i> - <i>Solution tree.</i> - <i>Social mapping.</i> - <i>Grading matrix (prioritization of activities).</i> - <i>Conclusion (selection of REDD activities and prioritization of actions).</i> - <i>Meeting minutes and attendance list.</i> - <i>Photographic record and audiovisual record</i> 	<p><i>The topic of benefit-sharing was not discussed during the activities, nor is there any evidence in the minutes of the inclusion of the topic.</i></p>
	<p><i>El Dorado Lakes, Pass Lakes and Backwater Lakes</i></p>	<p><i>Workshop 2 (17/01/2021)</i></p>	<ul style="list-style-type: none"> - <i>Social investment (percentages are defined for the different topics prioritized by the reservation).</i> - <i>Productive systems (number of families defined)</i> - <i>Mitigation and control of deforestation (% of investment in the reserve for the execution of REDD activities is defined).</i> <li style="padding-left: 40px;">- <i>Resguardo Leak Map</i> - <i>Meeting minutes and attendance list.</i> 	<p><i>The topic of benefit-sharing was not discussed during the activities, nor is there any evidence in the minutes of the inclusion of the topic.</i></p>

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			<ul style="list-style-type: none"> - Photographic record and audiovisual record.
		<p>Workshop 3 17/03/2021 a 19/03/2021</p>	<ul style="list-style-type: none"> - Supports of the topics covered are not included, only attendance lists. - Audio-visual support. <p>The topic of benefit-sharing was not presented during the activities, nor is the inclusion of the topic evidenced in audiovisual supports.</p>
		<p>PDD Approval 21/03/2021</p>	<ul style="list-style-type: none"> - Minutes of the General Assembly of the Reservation. - A list of attendance is attached. - Photographic record <p>Point 5 of the Assembly ratifies the trade agreement and its distribution of 50/50 benefits and breaks down the (%) of resources allocated to the reserve for each REDD activity, but does not indicate the percentage (or value) of resources of the total income that will be invested in the activities of the reserve project before the 50%-50% division provided for in point 5 of the Agreement.</p>
		<p>Settler Participation Agreements 29/06/2021</p>	<ul style="list-style-type: none"> - Minutes of the meeting between the settlers of Lagos El Dorado Remanso and the legal representative of the reservation. - Minutes of the meeting between the settlers of Lagos del Paso Remanso and the legal representative of the reservation. - Minutes of the meeting between settlers of Lagos del Remanso and the legal representative of the reservation. - Attendance lists are attached. <p>The topic of benefit-sharing was not discussed during the activities, nor is there any evidence in the minutes of the inclusion of the topic.</p>
	<p>Vuelta El Alivio Indigenous Reservation</p>	<p>Workshop 1 (17/02/2021)</p>	<ul style="list-style-type: none"> - Problem tree. - Solution tree. - Social mapping. - Grading matrix (prioritization of activities). - Conclusion (selection of REDD activities and prioritization of actions). - Minutes of the meeting and list of attendance. - Photographic record <p>The topic of benefit-sharing was not discussed during the activities, nor is there any evidence in the minutes of the inclusion of the topic.</p>
		<p>Workshop 2 (20/03/2021)</p>	<ul style="list-style-type: none"> - Consolidation of prioritized REDD activities and number of families. <p>The issue of distribution of benefits or during</p>

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			<ul style="list-style-type: none"> - Minutes of the meeting and list of attendance. - Photographic record and audiovisual record. 	<p>activities, nor is there any evidence in the minutes and supports of the inclusion of the topic.</p>
	Workshop 3 (28/06/2021)		<ul style="list-style-type: none"> - Land use over time (Maps and conclusions). - Minutes of the meeting (summarizing the transformation of the territory). - Photographic record. - Audio-visual recording. 	<p>The topic of benefit-sharing was not presented during the activities, nor is the inclusion of the topic evidenced in audiovisual supports.</p>
	Approval of the PD (20/03/2021)		<ul style="list-style-type: none"> - Attendance list. - Audio-visual support: here the (%) allocated for each REDD activity proposed by the community are defined (there is no support that the meeting is an assembly). - Photographic record. - Minutes are not attached 	<p>The topic of benefit-sharing was not presented during the activities, nor is the inclusion of the topic evidenced in audiovisual supports.</p>
	Yavilla II Indigenou s Reservati on	Workshop 1 (06/12/2020)	<ul style="list-style-type: none"> - Problem tree. - Solution tree. - Social mapping. - Grading matrix (prioritization of activities). - Conclusion (selection of REDD activities and prioritization of actions). - Minutes of the meeting and list of attendance. - Photographic and audiovisual record 	<p>The issue of distribution of benefits was not presented during the activities, nor is the inclusion of the topic evident in the minutes and audiovisual supports.</p>
		Workshop 2 (22/01/2021)	<ul style="list-style-type: none"> - Social investment (prioritization and definition of beneficiary families). - Production systems (Number of hectares and families involved). - Budget mitigation (actually corresponds to the percentages of investment per proposed REDD activity). - Leak map. - Workshop minutes and attendance list. - Photographic record. 	<p>The issue of distribution of benefits was not presented during the activities, nor is the inclusion of the topic evident in the minutes and supports.</p>
		Approval of the PD (30/04/2021)	<ul style="list-style-type: none"> - Minutes of the meeting (it is not indicated in the text that it is an assembly) that includes a list. - Presentation (.pptx file) of training on the subject of the project. 	<p>The issue of profit sharing was not exposed during the activities, nor is it evidenced in media</p>

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	<p data-bbox="810 331 1026 360">- Photographic record.</p> <p data-bbox="1187 331 1337 387">the inclusion of the theme.</p> <p data-bbox="411 421 1414 647">In summary, it is argued that the Trade Agreements signed (Numeral 5) defined these percentages (50%-50%) net, after deducting taxes, costs and investments necessary for the development and implementation of the project according to the plans registered in the PD, using the financial analysis included in Annex 16, but it is not supported that this information was presented with the representatives of the reservation or with the Assembly as the main representative body of each reservation.</p> <p data-bbox="411 667 1422 963">Nor is it supported in the commercial agreements, in the PD, or minutes of assemblies, the definition of the amount or percentage of the total revenues that would be obligatorily invested in the development activities of the project (5%? 50%? 90%?), to ensure that the majority of the project's revenues would be invested for the benefit of the community, and that there is awareness and clarity on the basis of the 50-50% division provided for in the contract. It should also be noted that for the Vuelta el Alivio and Yavilla II Indigenous Reservations, the Minutes of the Assembly in which the PDD was approved are not included in the supports or it is not possible to evidence this in the supports included in Annex 1.</p> <p data-bbox="411 981 1406 1240">In conclusion, the procedure for the design of the project and the signing of the agreements is not clear to show that compliance with specific safeguard <i>No. 8 Fair and equitable distribution of benefits and other related REDD safeguards</i> is guaranteed, according to the national interpretation included on pages 30 to 35 of Proclima's DM AFOLU REDD Methodology: <i>2. Transparency and access to information, 3. Accountability, 5. Capacity-building, 6. Free, prior and informed consent, 7. Respect for traditional knowledge, , 9. Territorial rights</i>; among the most relevant that the analysis should incorporate.</p> <p data-bbox="411 1258 1409 1323">In view of the above, the response of the proponent does not show corrective action and it is not yet possible to consider the proposed Non-Conformity closed.</p>
Conclusion	Non-conformance pending, not closed.
Answer 4 <i>Customer Response</i>	<p data-bbox="411 1487 1433 1747">In order to ratify that the distribution of the benefits of the REDD+ project was defined with the free, prior and informed consent of the indigenous communities of the Vuelta del Alivio, Yavilla II and Lagos El Dorado, Lagos del Paso and El Remanso indigenous reservations, as well as to provide evidence that guarantees that the members of the communities fully agree and conform to the percentages recorded in the trade agreements, During the month of September 2021, participatory workshops were held in each reservation to transparently present the economic terms that have been defined for the development of the project and continue with its implementation.</p> <p data-bbox="411 1767 1433 1964">The workshops had an important participation of all the captains and members of all the communities that are present in the three reservations. In the case of the RI Lagos El Dorado, Lagos del Paso and El Remanso, 52 representatives of the 111 families that make up the reservation participated. The captains of the reserves (José María Moreira from Lagos El Dorado, Ernesto Oliveira Stella from Lagos del Paso and Arnulfo Gutiérrez Rodríguez from El Dorado) participated in the event.</p> <p data-bbox="411 1964 1441 2027">Remanso), as well as the treasurer and secretary of the IR (See <i>Annex 1, 1.4. Ratification Free, Prior and Informed Consent, 1.4.5. Meeting attendance lists,</i></p>

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	<p>file 1.4.5.1. <i>Attendance Checklist - RI Lagos El Dorado and RI Yavilla II</i>).</p> <p>On the other hand, the meeting held with the RI Yavilla II was attended by 18 members of the community, representing the 18 families that make up the reservation. Among the participants are the Captain (Hernando López Valencia), Vice Captain (Carlos Eduardo Herrera), and the Secretary (Luis Herrera). (See Annex 1, 1.4. <i>Ratification Free, Prior and Informed Consent</i>, 1.4.5. <i>Meeting attendance lists</i>, file 1.4.5.1. <i>Attendance Checklist - RI Lagos El Dorado and RI Yavilla II</i>).</p> <p>Finally, the meeting held with the RI Vuelta del Alivio was attended by 23 members of the community (representatives of the 15 families of the reservation), including the Captain (Martha Lucia Pedroza Amaya), Vice President (Luis Alfonso Rodríguez), Vice Captain (Luis Fonseca Márquez), Prosecutor (Pedro Nelson Beltrán), and the Secretary (Carlos A Paiva). (See Annex 1, 1.4. <i>Ratification Free, Prior and Informed Consent</i>, 1.4.5. <i>Meeting attendance lists</i>, file 1.4.5.2. <i>Attendance Checklist - RI Vuelta del Alivio</i>).</p> <p>At each workshop, the distribution of the benefits associated with the sale of the project's carbon certificates was presented. It was emphasized that of the total sale achieved, 40% is initially destined to cover the costs of the investment in the territory and the community activities necessary to develop the REDD+ project, and the remaining 60% is divided into two equal parts to be distributed among the communities and the project developers. as established in the trade agreements, for a second moment of investment in the territory and activities of the project. This represents practically 70% for the community, and evidences a priority distribution of the income to be generated with the project in the reservations. As a key part of the presentation, a complete description was made, clarifying that the developers of the project are responsible for 30% of the certificates. It was also explained, again, that part of this percentage covers costs and taxes, as well as aspects related to the risks associated with this type of project. With these clarifications, which have been documented in minutes and audiovisual material, additional formal commitments of work and benefit-sharing were generated, which complement the trade agreements.</p> <p>The participants confirmed their willingness to continue with the implementation of the project under these terms and expressed their commitment to the development of the activities that have been jointly defined (See Annexes 1.4.3.1.1. <i>Rapporteurship</i>, Annex 1.4.3.1.2. VID_20210909_110640; 1.4.3.1.2. VID_20210909_110640 (<i>agreement distribution of resources and investment amounts</i>); 1.4.3.2.1. <i>Rapporteurship</i>, Annex 1.4.3.2.2. VID_20210910_102200; 1.4.3.2.2. VID_20210910_102200 (<i>Agreement Commercial, resource allocation, investment amounts</i>). The distribution of profits was also recorded in the corresponding Minutes (See 1.4.1. <i>Acts of Ratification of Agreements</i>).</p> <p>In addition, the workshops were informed about the upcoming income streams, and agreements were ratified on the investment of the benefits corresponding to the community in the different areas of the project, including productive activities, governance, monitoring, and social investment (See annex 1.4 <i>Ratification of Free, Prior and Informed Consent</i>, folders 1.4.1. <i>Acts of Ratification of Agreements</i>; 1.4.3. <i>Audiovisual Record</i> (files 1.4.3.1.1. <i>Rapporteurship</i>, Annex 1.4.3.1.2. VID_20210909_110640, 1.4.3.1.2. VID_20210909_110640 (<i>trade agreement</i>,</p>

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	<p><i>distribution of resources and investment amounts), 1.4.3.2.1. Rapporteurship, Annex 1.4.3.2.2. VID_20210910_102200, 1.4.3.2.2. VID_20210910_102200 (Trade Agreement, distribution of resources, investment amounts).</i></p> <p>Also, the families participating in the activities of each of the components were formalized and a social mapping exercise was carried out to confirm the areas where the project's interventions are carried out (See Annex 1.4.2. <i>Formation of committee, designation of coordinators, definition of the number of beneficiary families, schedule and mapping of activities</i> on social mapping and participation of families).</p> <p>Finally, as part of the Management Mechanism of the Dabucury REDD+ Project, during these participatory days, the representatives of the Coordinating Committee, the Technical Committee, the Secretariat and the Committee on Petitions, Complaints and Claims, as well as the coordinators of each component of the Project were formalized (see the three files in folder 1.4.2. <i>Formation of committees, beneficiary families, schedule and mapping of activities</i>; see files 1.4.3.1.5, 1.4.3.1.6, 1.4.3.1.7, 1.4.3.1.8, 1.4.3.2.3, 1.4.3.2.4 located in folder 1.4.3 <i>Audiovisual record</i>; See photo files by subject located in folder 1.4.4. <i>Photographic record</i>; See the 3 minutes located in folder 1.4.1. <i>Acts of Ratification of Agreements</i>).</p>
<p>Evaluation 4 <i>Validation Team Assessment</i></p>	<p>New documentary evidence and audiovisual material are reviewed to support the new activities that will provide corrective actions in relation to the protection of the rights of the communities and access to information about the project in a transparent manner, so that compliance with the safeguards against the signing of the agreements and the formation of committees that will be responsible for ensuring compliance with the execution of proposed activities are evidenced for the project.</p> <p>The new evidence is integrated into the project's Document Management System and the project's Safeguards, PDD and MR supports are uPDted.</p>
<p>Conclusion</p>	<p>Non-conformity satisfactorily resolved and successfully closed.</p>

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<p>Description</p>	<p>In the meetings and tours carried out with communities, during the audit of the reservations, the following was evidenced:</p> <ol style="list-style-type: none"> 1. Lack of clarity about the specific activities that the community should carry out to stop deforestation and its location in the territory. 2. Gaps in the strengthening of the capacities of the project owners and the community in the REDD+ issue, for example, the lack of knowledge of the word monitoring (see support of audit interviews in PDF), there is a lack of knowledge of the date on which the relationship with the company began, of the activities that the project proposes and of the way in which the benefits generated will be distributed. 3. It is not clear what procedure was followed with the legal representatives for the signing of the agreements with the legal representatives of the Guards. It was pointed out during some of the interviews that the

	<p>Agreement on the distribution of benefits at a notary's office, after a meeting with the community in which not all the families of the reservation agreed.</p> <ol style="list-style-type: none"> 4. The location of the areas for the development of activities related to the improvement of production and the conservation and recovery of the forest has not been defined. 5. There is no evidence of compliance with safeguards for sacred sites and other places of importance to communities, which were identified during the interviews in the field audit.
<p>Answer 1 <i>Customer Response</i></p>	<p>The Dabucury REDD+ structuring exercise included a phase of identifying activities needed to solve and address the problem of deforestation. REDD+ activities respond to the priorities defined by the community, with accompaniment by Carbo-Terra members. The theory of change begins with the identification of the causes associated with deforestation, continues with the definition of strategies to address these causes and achieve the desired final goal, which is to reduce deforestation in the territory of the reserves. For the first moment, surveys were carried out among the members of the community, workshops were held to identify problems and possible solutions (see <i>Annex 10.6 Taller Lagos Dorado Arbol Problemas, Annex 10.7 Taller Lagos Dorado Arbol Soluciones, Annex 10.8 Lagos del Dorado Surveys, Annex 10.9 Yavilla II Surveys, Annex 10.10 Taller Yavilla II Arbol Problemas, Annex 10.11 Taller Yavilla II Arbol Soluciones, Annex 10.12 Taller 1 Vuelta Alivio Arbol Problemas, Annex 10.13 Taller 2 Vuelta Alivio Arbol Soluciones, Annex 10.14 Relief Lap Surveys</i>). Having a clear understanding of the drivers of deforestation and the social relations that mediate in the territory between the indigenous people and the settlers, the need was raised to initiate activities with the direct involvement of all the indigenous people and those settlers who voluntarily decided to participate in the Project and explore these new opportunities for productive development brought about by the process to control deforestation. The short-term future of the project consists of presenting clear examples of the benefits that the conservation of the territory and the adoption of legal and environmentally friendly production systems can bring to the community, in order to involve all the deforestation agents that still show distance from the project but are attentive to the results obtained by the participating community.</p> <p>As a strategy to strengthen the process of appropriation and dissemination of the Dabucury REDD+ project, the Dabucury REDD+ Project didactic booklet (see Annex 10.2 of the Dabucury REDD+ Booklet) <i>was designed and distributed among 5 reservations</i>, aimed at all participants in the Lagos El Dorado, El Remanso and Lagos del Paso, Vuelta del Alivio and Yavilla II reservations; the booklet explains what REDD+ is and its relationship with the design of alternatives that allow conservation forests and contribute to the sustainable development of the indigenous and peasant communities that currently inhabit the territories of the reserves.</p> <p>The booklet also highlights the problem of deforestation and its effect on climate change, the release of polluting gases and its contribution to climate change and the impact it has on the permanence and abundance of wild fauna and flora, all of which can be counteracted if forests in the territory are protected.</p> <p>The Dabucury REDD+ project is developed through the orderly fulfillment of 4 stages or phases; it starts with the identification of the problem by the communities; continues with the design, which includes the socialization of the problem to be solved, the diagnosis and solutions, the definition of activities and strategies to curb the</p>

deforestation, improve the quality of life of communities, monitor forests and project activities. It follows the validation of the project in the international carbon markets and national authorities, to finish with the implementation of projects of proven benefit for the communities involved.

In addition to clarifying the commitment of the communities, Dabucury describes the safeguards of the project, understood as all the measures and actions aimed at preventing or mitigating the impact on social, economic and environmental rights that could be generated by REDD+ activities, as well as any other negative impact on the implementation of local development initiatives; Other safeguards include the implementation of legal and participatory activities, deforestation control and forest monitoring, recognition of the territorial governance structure, traditional knowledge systems, legal advice in decision-making, and the fair distribution of all benefits attributable to the project.

This Dabucury REDD+ booklet was distributed among the inhabitants of the communities, the captains, vice captains and teachers of the different reservations. This booklet was also socialized with the municipal administration, causing great interest in articulating efforts in the near future and increasing the positive impacts of REDD+ activities.

As part of the negotiation process of the benefits of the project, the representatives of the company Plan Ambiente S.A.S. had approaches since 2017 with the representatives of the reserves who expressed the joint interest in developing the carbon projects, which materialized in the opening of bank accounts in favor of the Yavilla II and Lagos El Dorado reservations. Lagos El Paso and El Remanso, to receive funds from the commercialization of carbon credits. It is also evident that the objective of Plan Ambiente S.A.S.'s efforts was to analyze the feasibility of including these properties in lease mode for the signing of contracts with government or private entities related to the carbon market, and subsequently, it would be the representatives of the reservation who had to review the conditions of the possible contracts and define whether or not they continued in the process of managing the carbon credits.

In 2020, the companies Carbo Sostenible S.A.S. and Terra Commodities S.A.S. defined an opportunity to work together with the company Plan Ambiente and support the historical relationship with these reserves for the development of the REDD+ project, taking into account that the communities were already making progress in the protection of the territory and were aware of the financial mechanism behind the conservation activities. The Carbo-Terra business alliance visited the reservations and presented information on the REDD+ Project in the communities. He also presented the conditions of the contract that would mediate the development of the REDD+ project with the captains of the reservations, who in their autonomous spaces with the community reviewed the proposal and decided to participate, then a letter of intent was signed with each reservation where the rules of the project and distribution of benefits were agreed (see folder *Agreements and Letters of Intent*). During the workshops with the communities, the percentages of investment of the project's resources were defined in the management lines and priorities identified by the community (see evidence of workshop #2 held in each community). After advancing in the design and monitoring of the project activities, the representatives of each reservation signed an Agreement for the Development and Commercialization of Emission Reductions of the REDD+ Project with the companies Carbo-Terra, in which the previously negotiated conditions were maintained and reaffirmed.

	<p>The location of the interventions is carried out according to the spatial location of the people in the community and areas that have been recently deforested will also be taken into account as priority places for the implementation of good productive practices. The map in <i>Annex 10.13 Location of Productive Activities</i> shows the intervened coverages that will be prioritized within the framework of the project. As part of the social mapping exercise, the places where the project is going to intervene can also be related. <i>Annex 10.4 Taller_Vuelta_Alivio_Mapeo</i> shows the location of the families in the Vuelta del Alivio reservation who are beneficiaries of the project. See <i>Annex 10.3 Taller_Yavilla_II_Mapeo</i> and <i>Annex 10.5 Taller_Lagos_Dorado_Mapeo</i> you can also see the location of the families that will participate in the project and benefit from the prioritized activities.</p> <p>Sites of cultural and biological importance have been located through social mapping exercises. <i>Annex 10.5 Taller_Lagos_Dorado_Mapeo</i> shows the locations of undisturbed forests, the location of salt marshes and hunting areas. Likewise, the community of Yavilla II also has the location of sites of cultural importance such as the home areas, the salt areas, (see <i>Annex 10.3 Taller_Yavilla_II_Mapeo</i>).</p> <p>As evidence of compliance with the guidelines, the REDD+ Project has a matrix that allows the activities, evidence, and monitoring of compliance with them to be related during the execution of the Project's activities (see <i>Annex 9.6 Matrix Salvaguardas_Dabucury_Junio 2021</i>).</p>
<p>Evaluation 1 <i>Validation Team Assessment</i></p>	<p>The information provided by the project owner meets the considerations expressed by the Audit, however, it is difficult to locate the supporting information indicated in the response, because the annexes mentioned in this document and in the PDD do not correspond to the numbering of those delivered in the project information drive.</p> <p>However, some evidence does not correspond to that indicated in the response to the non-conformity, for example, the Map Annex 10.13 Location of Productive Activities, is not included in the information provided by the project with that title, instead, in the Maps Folder, a JPG file called "Location of productive systems and good practices" is included. whose actual content and title is "Vegetation cover 2018".</p> <p>It is not clear in the supports how the language barrier (not all the inhabitants speak Spanish) or the barrier related to the level of schooling has been managed to achieve an understanding of the theme of the project.</p> <p>It is not clear the evidence of the relationship between Carbo Sostenible S.A.S.- Terra Commodities S.A.S. and Plan Ambiente S.A.S. and how these first two companies inherit the preliminary actions of Plan Ambiente, to be developers of the project and continue in the link with the communities of the reservation.</p>
<p>Conclusion</p>	<p>Non-conformance pending, not closed</p>
<p>Answer 2 <i>Customer Response</i></p>	<ol style="list-style-type: none"> As explained in Response 1 to NC01, the support annexes have been reorganized and numbered to facilitate their location. Regarding communication with the communities, the procedure and language used in the workshops has been carefully selected to put the concepts behind it of the theory of change necessary for the fulfillment of the main objectives

	<p>of the REDD+ project within the reach of all participants; and even, at times, a translator was required for the good understanding of some technical elements by the community. For this, simple words have been used that correspond to essential concepts of the deforestation problem and the added value of the REDD+ project. The informative material has been disseminated, asking those who read and write to disseminate the information through talks among themselves. This is how a good participation of the attendees in the workshops has been achieved, manifesting their understanding and handling of the topics. The core elements of REDD+ projects are related to land and forest management, and to the motivations for the different actions of community members. Also with the alternatives of land management, and the elements of income generation and governance associated with the solutions. The Minutes, Bulletin Boards, and Booklet are presented as evidence in <i>Exhibits 1 and Exhibit 8 (file 8.2. Dabucury REDD+ Primer)</i>.</p> <p>3. Regarding the relationship between CARBO and TERRA with PLAN AMBIENTE, Terra and Carbo have an agreement to provide services with Plan Ambiente, which is attached to the confidential documents folder (see <i>Annex 3, file 3.6.1. Service Provision Agreement - Environment-Terra-Carbo Plan</i>). The agreement between Terra and Carbo and Plan Ambiente originated with the intention of continuing with the projects originated by the latter firm. See response to NC01.</p>
<p>Evaluation 2 <i>Validation Team Assessment</i></p>	<p>The support requested by the Audit is included and the information related to clarity in the language for the development of the project's activities with local communities is complemented.</p>
<p>Conclusion</p>	<p>Non-conformity satisfactorily resolved and successfully closed.</p>

<p>NC</p>	<p>11</p>
<p>Description</p>	<p>It does not include a description of how the project's mitigation outcome contributes to the fulfillment of country goals in the NDC (Colombia's Nationally Determined Measures on GHG Mitigation).</p>
<p>Answer 1 <i>Customer Response</i></p>	<p>Although the PROCLIMA methodology, or Resolution 1447 of 2018 does not require proof of compliance with the NDC targets, it can be said that REDD+ projects are the ones with the greatest potential for meeting these goals, and that the project intends to meet the carbon demand from the non-causation of the carbon tax. which automatically complies with NDCs. This is because every time a ton is removed for non-causation, it is being added to the national mitigation accounting. PROCLIMA is an essentially national standard, and although it is not necessary to comply with the NDCs, it is indirectly contributing to their compliance.</p> <p>On the other hand, in terms of territorial planning, the Amazon Regional Territorial Planning Model (MOTRA) (MADS and DNP, 2019) guides the implementation of concrete actions that lead to the resolution of existing conflicts in this area of the country. The actions prioritized to the historical conflicts in the Amazon region correspond to the following: effective articulation of the territorial planning instruments, the recognition of the dynamics of economic and social issues that affect the use and occupation of the territory, the importance of protecting the main</p>

NC	11
	<p>ecological structure and reducing vulnerability to climate change, strengthening territorial governance and the articulation of urban centres with rural areas. The Dabucury REDD+ Project bases its intervention strategy and the prioritization of activities taking into account these guidelines of regional territorial planning. Taking into account that by 2030 the country expects to be internationally recognized for solving conflicts related to territorial planning, the project contributes directly to achieving the following achievements:</p> <ul style="list-style-type: none"> -Reduce forest loss - Reduce deforestation to zero. - Increasing community and ecosystem resilience - Stabilize the agricultural frontier within the territory. - Strengthen the regional integration of the territory. It is also true that the country has set ambitious targets for reducing domestic GHG emissions. Colombia uPDted the Nationally Determined Contribution (NDC) at the end of 2020, setting the goal of reducing projected emissions by 51% by 2030. Much of Colombia's forests, particularly in the Amazon and the Pacific, are located in indigenous reserves and Afro-Colombian collective territories, and their preservation depends on the defense of ways of life appropriate to the territory. The participation of indigenous peoples is essential to protect forests, and the participation of peasant communities is essential to transform the country's agro-productive practices and rural development, to prevent the expansion of the agricultural frontier and to safeguard food security. The Dabucury REDD+ Project promotes the active participation of these focus groups, contributing directly to the country's goal of reducing the annual rate of deforestation to 50,000 ha/year by 2030, with a trajectory of 155,000 ha/year in 2022, and 100,000 ha/year in 2025. The historical reference rate of deforestation in the project area is equivalent to approximately 985 ha/year, and it is expected that by 2030 the project's actions will maintain a maximum of 50 ha/year. This represents a reduction of 935 ha/year, equivalent to 1.7% of the national target for 2025 and 0.89% of the deforestation reduction target for 2030.
Evaluation 1 <i>Validation Team Assessment</i>	Chapter 8 of the PD includes the information that supports the corrective actions requested by the audit.
Conclusion	Non-conformity satisfactorily resolved and successfully closed.

NC	12
Description	<p>There is insufficient evidence of compliance with legal requirements for the conclusion of the agreements in relation to the following:</p> <p>In relation to the Agreement signed with the El Dorado, El Remanso and El Paso Lakes Reservation, the document signed by the community includes the signing of the</p>

NC	12
	<p>Captain of Lagos El Dorado and representatives of the community (Advisor and Vice Captain), but the support of certificate of legal representation or delegation is not included, taking into account that there is also a Captain of El Remanso and a Captain of Lagos del Paso.</p> <p>The information provided by the project does not include support from the legal representation of CARBO SOSTENIBLE SAS and TERRA COMMODITIES SAS</p>
<p>Answer 1 <i>Customer Response</i></p>	<p>1. The Captain of Lagos El Dorado is legally represented by Captain José María Moreira Fonseca of the entire Indigenous Reserve, as stated in the document issued by the Ministry of the Interior (See Annex 4, file 4.1.3. <i>Constancia MinInterior - Legal Representation - RI Lagos El Dorado</i>).</p> <p>2. The Chamber of Commerce Legal Representation Certificates for CARBO SOSTENIBLE and TERRA COMMODITIES are attached (See Annex 3, files 3.5.1. <i>Certificate of Legal Representation Carbo Sostenible SAS</i> and 3.5.2. <i>Certificate of Legal Representation (Terra Commodities SAS)</i>)</p>
<p>Evaluation 1 <i>Validation Team Assessment</i></p>	<p>The supports requested by the Audit are included</p>
<p>Conclusion</p>	<p>Non-conformity satisfactorily resolved and successfully closed.</p>

NC	13
<p>Description</p>	<p>GHG Spreadsheet: It is not clear how the 30-year projections of emission reductions are calculated.</p>
<p>Answer 1 <i>Customer Response</i></p>	<p>The emission reduction projection is based on the formulas of the Proclima methodology. The process observed in the Spreadsheet, in the "30-year projection baseline" tab, follows the equations and results proposed by Proclima. The main parameters for the baseline are: project area, leakage area, historical deforestation rate of the Reference Region, historical deforestation rate in the leakage area, primary and secondary degradation rate in the reference area, primary and secondary degradation rate in leakage area.</p> <p>The calculation of avoided deforestation and avoided degradation is done separately, but they share the same PROCLIMA procedure. The estimated ex ante reductions are as follows:</p> <p>From the analysis of historical baseline deforestation in the reference area, the number of hectares that would be deforested in the project area is estimated, using the historical deforestation rate, which generates the number of baseline hectares that would be deforested or degraded in year 1 of project implementation. The projected project scenario contemplates reducing deforestation by a percentage equivalent to 70%, according to the analyses carried out on the drivers of deforestation and actions of the project. In this way, the ex ante reductions in the eligible project area are estimated. At the same time, the hectares of line are calculated</p>

NC	13
	<p>It is assumed that they can increase by 10% due to the implementation of the project, according to the default value defined in the Proclima methodology. The emissions that would be generated by a 10% increase in deforestation and degradation in the leakage area are calculated and subtracted from the expected emission reductions in the project area. This results in the expected net reductions for the first year.</p> <p>To calculate reductions from the second year onwards, the forest area in the project area and the leakage area with which each implementation year begins must be adjusted to account for the expected deforestation reduction. The adjustment consists of subtracting the hectares of forest that were deforested in the previous year, taking as a reference the hectares deforested according to the baseline. It is assumed that the deforestation trend is maintained over time, so the amount of forest at the beginning of each year gradually decreases in the hectares that would potentially have been deforested. This means that the potential reduction of emissions, or the generation of carbon credits, will go down into the future.</p> <p>We have adjusted the calculation table that had a small error in the discount of the reduction of hectares due to degradation in the ex ante projection. This translates into a slight decrease in projected ex ante emission reductions. We attach the revised calculation table, and the adjusted PDD.</p>
<p>Evaluation 1 <i>Evaluation of the validation team</i></p>	<p>Explanations of the case are included in the response to the CN and adjustments to the case are made in the "Calculos_Actualizado 13102021_Línea basis and Monitoreo_vf" document. The PDD is adjusted again and the "PDD_Dabucury_ProClima_V16_13102021" version is generated.</p>
<p>Conclusion</p>	<p>Non-conformity satisfactorily resolved and successfully closed.</p>

Revision history of this formulary:

<u>Revision</u>	<u>Date</u>	<u>Review Description & Reason</u>
Rev. 02	24/03/2021	<ul style="list-style-type: none">- Inclusion of the verification process for validation and joint verification- Editorial Corrections
Rev. 01	09/11/2020	<ul style="list-style-type: none">- Revision Appendix 2 and section 4.5 (findings)- Inclusion Country Expert section 3.1- Editorial Corrections
Rev. 00	01/05/2020	<ul style="list-style-type: none">- Initial Adoption