VERIFICATION REPORT

Dabucury REDD+ Project

PCR-CO-319-141-001

EPIC Sustainability Services Pvt. Ltd. |

VERIFICATION REPORT PCR-CO-319-141-001	
Project Title	*DABUCURY REDD+*
Project ID	*PCR-CO-319-141-001*
Project holder	*Resguardo Indígena Vuelta del Alivio* *Resguardo Indígena Yavilla II* *Resguardo Indígena Puerto Nare* *Resguardo Indígena Lagos El Dorado, Lagos del Paso y el Remanso* *Resguardo Indígena Barranquillita*
Project Type	*AFOLU (REDD+)*
Grouped project	*Corresponds to a Grouped Project.*
Version number and date of the Project Document to which this report applies	*Version 12 dated 28 July, 2025*
Applied methodology (ies)	*Proclima AFOLU Sector Methodological Document Quantification of GHG Emission Reductions or Removals from REDD+ Projects v2.2, 05 February 2021.*
Project location	*Country: Colombia* *Department: Guaviare* *Municipality: Miraflores*
Project starting date	*01/01/2019*

Quantification period of GHG emissions reductions/removals	*01/01/2019 to 31/12/2048*
Monitoring period	*Instances 1 and 2: 01/07/2022 to 31/08/2024* *Instance 3: 10/01/2021 to 31/08/2024*
Total amount of GHG emission reductions/removals claimed during the monitoring period.	*Total amount of GHG emissions reductions/removals: 2,302,166 tCO2e*
Contribution to Sustainable Development Goals	*SDG2, SDG4, SDG5, SDG8, SDG15*
Special category, related to co-benefits	*The project applies to Wax Palm special category*
Version and date of issuing	*V1.0 dated 13th August, 2025*
Work carried out by	*Mrs. Sheela H. K. (Lead Auditor)* *Dr. Dhanush S. K. (Auditor)* *Ms. Swetha S. (Auditor)* *Mr. Santhosh D. T. (Technical Reviewer)* *Mr. Alvaro Vallejo (Technical and host country expert)*
Approved by	 *R. B. Venkataramanaiah, Director, EPIC*

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1 Executive summary

The Dabucury REDD+ Project, which is grouped by instances, aims for conservation of forests within the indigenous territories of Vuelta del Alivio Indigenous Reserve, the Yavilla II Indigenous Reserve, and the Lagos El Dorado, Lagos del Paso and El Remanso Indigenous Reserve making up the first instance; the Puerto Nare Indigenous Reserve included in second instance; the third instance involves the Tucano Indigenous Reserve of Barranquillita, all located in the municipality of Miraflores, Guaviare.

The project corresponds to the category of Reducing Emissions from Deforestation and Degradation (REDD+) and was developed from version 2.2 of the Proclima REDD+ methodology and BCR Standard version 3.4. The project belongs to the Agriculture, Forestry and Other Land Use (AFOLU) sector, and is estimated to avoid emissions to the atmosphere equivalent to 742,899 tCO2e/year, and a total of 22,286,967 tCO2e for a 30-year crediting period (22,147,936 tCO2e from deforestation and 139,037 tCO2e from degradation). The ex-post GHG emission reductions of the project, during the verification period from 01/07/2022 to 31/08/2024 (instances 1 and 2) and 10/01/2021 to 31/08/2024 (Instance 3), has been conducted in a tangible, precise, transparent, and conservatively rigorous manner, resulting in a total of ***2,302,166 tCO_2e*** *for the current monitoring period.*

The RI Vuelta del Alivio holds an area of 40,869.93 hectares (24,331.64 ha from the first instance and 16,538.29 ha from the second instance); the RI Lagos El Dorado has an area of 41,184.77 hectares; the RI Yavilla II covers an area of 31,126.43 hectares; the Puerto Nare RI has 19,717.98 hectares while the Barranquillita RI has 22,225 hectares. In total, the five IRs that make up the first, second and third instances of the project comprise an area of 155,125 hectares, of which 135,603.5 hectares are forest eligible for the REDD+ project. The crediting period is from 01-January-2019 to 31-December-2048; 30 years.

The project potentially aims at sustainable development of the communities and prevent deforestation of the forest present in the indigenous territories that are part of the initiative by strengthening territorial governance by the indigenous people (construction and/or updating of the Indigenous Life Plan, construction of the Territorial Planning Plan and strengthening of community capacities). The project activities reduce deforestation and unplanned forest degradation in the territories of indigenous reserves, which is expected to mitigate climate change by reducing greenhouse gas (GHG) emissions.

The EPIC audit team reported 16 CLs, 17 CARs and 04 FARs from previous verification report. Annex 2 outlines a summary of each finding, including the issues raised, the response(s) provided by the project proponent, and the final conclusions and any resulting changes to

project documents. These were satisfactorily attended by the project holder during the audit process, ensuring that the project documentation meets the requirements of the criteria referenced.

The scope of the verification process comprised thorough document review, on site visit, interviews with stakeholders and examination through secondary information sources, issuance of findings, response from the project holder, preparation of the final verification report, in compliance with the criteria of ISO/IEC 17029:2019, version 2.2 of the Proclima REDD+ methodology and version 3.4 of the BCR Standard and the respective BCR tools in their latest versions.

The EPIC audit team concludes that sufficient evidence assessed throughout the verification process to evaluate the Dabucury REDD+ project against the verification criteria determined that the project follows the BCR program requirements, which is outlined in Project Description version 12 and the Monitoring Report version 2. The emission reductions were adequate and consistent based on the applied methodology without any material errors.

2 Objective, scope and verification criteria

The EPIC audit team carried out a systematic, independent, and documented process for assessing the GHG Declaration produced by the Dabucury REDD+ project during the verification period, conducted against the verification criteria that includes BCR standard v3.4, the selected REDD+ methodology, BCR Validation & Verification Manual, v2.4 and the objectives of the verification engagement were to evaluate the monitoring report and assess the following:

(a) conformity with applicable verification criteria, including the principles and requirements of BCR standard in the scope of verification
(b) information and documentation on GHG Project planning, including procedures and criteria for the project, baseline, sustainable development safeguards, quality control and assurance, risk management, monitoring, and reporting
(c) any significant changes, since the last reporting period or its validation, in the methods or principles of the GHG Project
(d) emissions and emission reductions reported in the baseline and the GHG Project
(e) any significant changes in GHG emission reductions since the last reporting period or since the Project's validation.
(f) Provide an independent third-party opinion that has evaluated the implementation and reduction of GHG emissions of this project registered under BioCarbon Registry.
(g) The extent to which methods and procedures, including monitoring procedures, have been implemented in accordance with the validated project design description to comply with current legislation. This includes ensuring conformance with the monitoring plan.

(h) *The extent to which GHG emission reductions reported in the monitoring report are materially accurate.*

The scope of the verification process is to verify the emissions reductions of the Dabucury REDD+ project, against the BCR Standard v3.4, the identified methodology Proclima REDD+ methodology v2.2 and the validated PD v12, throughout the monitoring period from 01/07/2022 to 31/08/2024 (instances 1 and 2) and 10/01/2021 to 31/08/2024 (Instance 3).

The scope was defined by considering the project and its baseline scenarios; physical infrastructure, activities, technologies and processes of the project; GHG sources, sinks and/or reservoirs that are applicable to the project; the types of GHGs that are applicable to the project; and the project monitoring period.

The verification criteria include the proposed BCR project activity and meet all the criteria mentioned below:

- *ISO Standards*
  - *ISO/IEC 17029:2019 Conformity assessment — General principles and requirements for validation and verification bodies*
  - *ISO 14064-2:2019 Greenhouse gases — Part 2: Specification with guidance at the project level for quantification, monitoring and reporting of greenhouse gas emission reductions or removal enhancements*
  - *ISO 14064-3:2019 Greenhouse gases — Part 3: Specification with guidance for the verification and validation of greenhouse gas statements*
  - *ISO 14065:2020 Greenhouse gases — Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition*
- *BCR Standard v3.4 June 28, 2024 /1/*
- *Proclima AFOLU Sector Methodological Document Quantification of GHG Emission Reductions or Removals from REDD+ Projects v2.2 05 February 2021. /2/*
- *BCR Validation & Verification Manual, v2.4 March 23, 2024 /3/*
- *BCR TOOL. Avoiding Double Counting (ADC). v2.0 February 7, 2024. /4/*
- *BCR TOOL. Monitoring, Reporting and Verification (MRV). v1.0 February 13, 2023/5/*
- *BCR TOOL. Sustainable Development Safeguards SDSs Tool v1.1 July 2024/6/*
- *BCR TOOL. Permanence And Risk Management. v1.1 March 19, 2024/7/*
- *BCR Tool to Demonstrate Compliance with the Redd+ Safeguards. v1.1 26 January 2023/8/*
- *BCR TOOL. Sustainable Development Goals (SDG). v1.0 July 13, 2023/9/*

Other documents

- *IPCC 2006 Guidelines for National GHG Inventories*
- *Good Practice Guidance for Land Use Land-Use Change and Forestry (2003)*
- *Proposed Reference Level of Forest Emissions from Deforestation in Colombia for REDD+ Payment for Results under the UNFCCC (2020)*

3 Verification process

3.1 Level of assurance and materiality

The verification of the Dabucury REDD+ Project was carried out in accordance with ISO 14064-3: 2019 with reasonable level of assurance with respect to material errors, omissions, and misrepresentations. A reasonable level of assurance of not less than 95%, has been achieved regarding the project's conformance with the defined audit criteria and materiality threshold of up to ± 5% within the audit scope. Based on the audit findings, the positive evaluation statement reasonably assures that the project's GHG assertion is materially accurate and presents a fair representation of the GHG data and related information. Altogether, the assumptions, limitations, and methods for quantification of GHG's emission reductions are reasonable.

The audit team reviewed the project ownership documentation and development team composition, project boundaries, baseline and additionality, property and rights over carbon ownership, uncertainty evaluation, design and monitoring of the monitoring plan, control and management of data quality, consultation with interested parties, compliance with national legislation and BCR specific tools and guides. The verification activities have been planned and executed by the EPIC audit team to consider the level of assurance and materiality, to verify Dabucury REDD+ project, as follows:

a) *The level of assurance of the GHG Project verification should not be less than 95%. The errors identified in the spreadsheets were corrected, and none of them exceeded a 5% deviation from the previously reported emission reductions. Therefore, it is assured that the level of assurance remains above 95%.*
b) *The material discrepancy in the data supporting the GHG Project baseline and the estimate of GHG emission reductions may be up to ± 5%. The calculations were reviewed, and any identified errors were corrected. These errors did not exceed 5% when compared to the previously reported emission reductions. Therefore, EPIC confirmed that there was no material discrepancy in the calculation data.*
c) *The quantification of mitigation results against the validated baseline shall follow the provisions of the used methodology, as appropriate. The values assessed for the reduction's activity are consistent with national reports, and those for the REDD+ Activity align with the National Reference Emission Level.*
d) *The quantification of mitigation results against the validated baseline shall follow the provisions of the used methodology, as appropriate. This has been achieved.*
e) *It includes co-benefits and sustainable development objectives evaluation. This has been achieved.*

The verification report underwent an independent internal technical review before submission to client. This review ensured that all verification activities were carried out in accordance with EPIC instructions and policy. The technical review was conducted by the qualified technical reviewer following EPIC's qualification scheme for BCR verification.

3.2 Validation and verification activities

3.2.1 Planning

The audit team ensured compliance with ISO 14064-3 section 6.1, by performing the strategic planning as a preliminary step. The audit team reviewed the Project Design Document (PD), the Monitoring Report (MR) and all the supporting evidence provided by the project holder to identify possible discrepancies/deviations in the information stated in these documents against the verification criteria.

The audit team conducted a thorough review and comprehensive examination of the following aspects of the project:

Spatial and temporal limits: the audit team reviewed the shapefiles of the project area, reference region, leakage areas along with third instance i.e., Barranquillita IR. This step also considered the historical period of deforestation in the project area and calculation of deforestation rates.

Ownership and carbon rights: The audit team assessed the resolutions and agreements issued by the National Land Agency, as well as the legality of land tenure and carbon rights, to verify the information presented in the Project Design Document and the Monitoring Report.

Types of GHGs: The criteria established for the inclusion and accurate quantification of all greenhouse gases relevant to the project were verified against those mentioned in section 4.2 of the PDD.

Quantification of GHG emission reductions or removals: The audit team assessed the compliance of GHG emission reductions reported in the MR against all the requirements of BCR standard, applied methodology and tools mentioned in section 2 of this report.

Monitoring Plan: A robust monitoring plan and its effective implementation during the monitoring plan was reviewed.

SDG Indicators and Safeguards: The compliance and measurement of the Sustainable Development Goals indicators was verified and their implementation by the project was in accordance with the BCR Tool mentioned in section 2 of this report.

Co-benefits: The identification and measurement of special category, related to co-benefits was performed. In this case, the project applies to Wax Palm special category.

A reasonable level of assurance of not less than 95%, has been achieved regarding the project's conformance with the defined audit criteria and the calculations were reviewed, and any identified errors were corrected. These errors did not exceed 5% when compared to the previously reported emission reductions.

In conclusion, the verification of the Dabucury REDD+ project was conducted with amalgamation of thorough document review, on site visit, interviews with stakeholders and examination through secondary information sources, issuance of findings, response from the project holder, preparation of the final verification report, in compliance with the criteria of ISO/IEC 17029:2019, version 2.2 of the Proclima REDD+ methodology and version 3.4 of the BCR Standard and the respective BCR tools in their latest versions. The schedule defined to carry out the verification activities was as follows:

- *The audit team began strategic planning, risk identification and evidence collection plan and development, from November 21 to November 30, 2024.*
- *The audit team conducted document review and background investigation from November 17 to December 28, 2024.*
- *The formulation and development of comprehensive audit plan took place from February 02 to 08, 2025.*
- *The onsite audit took place from February 17 to February 25, 2025.*
- *The issue of findings was on March 07, 2025.*

3.2.2 Sampling

The audit team designed the evidence-gathering activities to collect sufficient and appropriate evidence upon which to base the conclusion. The audit team will obtain more persuasive evidence as the risk of misstatement increases. In designing evidence-gathering activities, the audit team considered inherent risk, control risk, detection risk and ICT risk.

The scope of the evaluation of the GHG information and control system will depend on the results of the risk assessment. Evidence gathering activities that evaluate the design and effectiveness of the GHG information system and has taken the following into consideration:

- *the selection and management of GHG data and information.*
- *Processes for collecting, processing, consolidating and reporting GHG data and information; and*
- *Systems and processes to ensure the validity and accuracy of GHG data and information; and*
- *The design and maintenance of the GHG information system*
- *Systems, processes and personnel to support the GHG information system, including data quality assurance activities*
- *The results of maintenance and calibration of the instruments*
- *Results of previous verifications, if available and appropriate.*

The purpose of the sampling plan for the project is to conduct a risk assessment to determine the appropriate verification procedures that would minimize the risks of errors during the audit process. This approach was developed to identify potential errors, omissions, or misinterpretations during the various stages of the audit process. The sampling plan considered the risk assessment of potentially erroneous statements, and designed evidence collection activities to control the sources of potential errors, omissions or

misrepresentations and the logistical arrangements with holders for access to the territory. The sampling plan utilized the criteria described in Section 2 of ISO 14064-3. Modifications to the verification sampling plan were made based on the conditions observed throughout the audit process, aiming to detect processes with a higher risk of material discrepancies.

To ensure compliance with above-mentioned standard requirements, the audit team performed a strategic analysis of the essential components of the GHG project, which included:

- *Project design and boundaries.*
- *Additionality criteria.*
- *Ownership and rights over carbon.*
- *Conflicts, barriers, or challenges of the project.*
- *Methodology used and deviations.*
- *Assessment of uncertainty and conservative approach.*
- *Risk assessment.*
- *Monitoring procedures, equipment, and personnel responsible for monitoring.*
- *Controls established to detect and correct any errors or omissions in monitoring parameters.*
- *Communication and grievance mechanism of the project.*
- *Stakeholder consultation.*
- *Compliance with national legislation.*
- *Environmental and social aspects and non-generation of net harm.*

After analysing all the elements collected during the strategic analysis of the project, the verification audit plan was prepared. To achieve the objectives of verification, an effective onsite audit of 09 days is scheduled to visit and conduct interviews with the project proponents, and relevant stakeholders. To develop the sampling plan, the audit team identified, in Table 1, the necessary factors to meet the level of assurance required by the BCR Standard.

Table 1. Factors defined to meet the level of assurance

Parameter	***Type of Evidence***	***Scope***	***Level of Assurance***
Area	*Qualitative*	*Ownership and rights over carbon - Resolutions and agreements*	*100%*
Tons of CO2e	*Quantitative*	*Types of GHG, sources, sinks, and/or reservoirs*	*100%*
Information	*Qualitative*	*Project compliance with the requirements under the BCR Standard*	*100%*
Information	*Qualitative*	*Risks and the permanence of the project*	*100%*
Tons of CO2e	*Quantitative*	*Leakage and mitigation results*	*100%*

Information	Qualitative	Co-benefits assessment	100%
Information	Qualitative	REDD+ safeguards	100%
Target	Qualitative	SDGs and its conformance to SDG tool	100%
Information	Qualitative	Monitoring plan and/or monitoring report, in accordance with the applied methodology	100%
Information	Qualitative	Compliance with laws, regulations, and other normative frameworks	100%
Information	Qualitative	Sectoral scope and general eligibility of the project	100%
Information	Qualitative	Project double counting and double claiming	100%
Information	Qualitative	Risks from the project to the stakeholders	100%
Area	Quantitative	Project boundary	100%
Information	Qualitative	Stakeholder identification, engagement, ongoing consultation and grievance redressal mechanism	100%
Tons of CO2e	Quantitative	Data and parameters used in the equation, default values used in the equations, quantification methods	100%
Competency	Qualitative	Competency of data collection team, data collection techniques	100%
QA/QC procedures	Qualitative	QA/QC procedures to correct any omission or errors in monitoring parameters	100%

The audit team carried out a strategic analysis to understand the activities and complexity of the organisation, project or product, and to determine the nature and extent of the organisation, project or product, and to determine the nature and extent of verification activities. Additionally, the risks that may arise during the audit process were assessed and considered when developing the sampling plan across its various phases. These risks could result in errors in the estimation of carbon calculations, as illustrated in Table 2.

Table 2. Risk assessment

Risk identified	Probability	Impact on data	Control risk management measures
Inherent risks			
the nature of operations specific to an organization, facility, project or product;	HIGH	HIGH	To understand the nature of operations and project activities, an onsite audit has been proposed to ensure the control of risk
The degree of complexity in determining the organizational or project	HIGH	HIGH	Review and cross-check of the information provided by the project proponent with official sources to

boundary or product system boundary and whether related parties are involved;			*verify its accuracy. Review and cross-check of the information provided by the project owner with the BCR Standard v3.4 and BCR methodology v2.2. Interviews with the most relevant stakeholders for the project. Review 100% of the KML file with the aim of ensuring that there is no error greater than 10%. Review the application of the criteria defined for establishing the project areas and new project activity instances. Review and evaluate the documentation supporting the project start date.*
The nature and complexity of quantification methods. The degree of subjectivity in the quantification of emissions.	*NA*	*NA*	*Field inventory techniques are not applicable.*
Is there enough project information related to the scope of the sector, the parties involved, the limits of the project....?	*LOW*	*HIGH*	*Thorough review of project documents. Cross-checking of the PD&MR with the supporting documents provided by the PP of the GHG project, related to the definition of the scope, objectives, parties involved, and project boundaries with the criteria defined in the methodology and the BCR Standard. Interviews with the stakeholders to determine the consistency of the information in the PD&MR concerning the scope of the sector, the parties involved, and the project boundaries. If insufficient data on any factor is found, it will be communicated to the PP.*
Control risk			
a) The likelihood of intentional misstatement in the GHG statement	*LOW*	*HIGH*	*Observation of the data collection and control techniques, retracing of the GHG emission reductions calculations*

			and 100% review of the PD&MR and the supporting documents provided by the project proponent
b) The relative effect of emission sources on the overall GHG statement and materiality;	*MEDIUM*	*HIGH*	*Verify that the emission sources identified in the PD&MR are consistent with the criteria defined by the applied methodology. Cross-check basis on which the carbon pools have been selected*
c) the likelihood of omission of a potentially significant emission source;	*MEDIUM*	*HIGH*	*Verify that the emission sources identified in the PD&MR are consistent with the criteria defined by the applied methodology and whether all emission sources are accurately identified by the project proponent*
h) The likelihood of non-compliance with applicable laws and regulations that can have a direct effect on the content of the GHG statement;	*LOW*	*HIGH*	*The country's law will be thoroughly studied by the audit team to ensure the risk of non-compliance is mitigated Cross-check the consistency and coherence between the current legal regulations for carbon markets and other laws and regulations in Colombia directly or indirectly affecting the implementation of the project and its activities and the procedures or activities aimed at ensuring compliance over time.*
Risk associated with the complexity of the data management process. Expected actual comparability of emission reductions/removals	*HIGH*	*HIGH*	*Verify the consistency of the procedures defined by the project for estimating emissions in the ex-ante scenario and the ex-post scenario concerning the criteria of the applied methodology.* *Assess the data management process of the project*
Detection risks			
Risks associated with changes compared to the previous period: design, calculation methodology, and follow-up methodology	*LOW*	*LOW*	*No deviations observed*
Risks associated with economic and/or	*LOW*	*HIGH*	*The mitigation project's procedures were reviewed to ensure they include*

regulatory changes that affect emissions/removals			*activities that guarantee timely monitoring of changes in economic policies and environmental regulations.*
The audit team has the appropriate knowledge in the sectoral scope of the project, in the validation and verification of GHG projects. or the organization?	*LOW*	*LOW*	*EPIC maintains defined processes for personnel selection and ongoing training that comply with all relevant legal and regulatory requirements. These procedures ensure fair and equitable hiring practices, as well as the provision of necessary training to maintain compliance and best practices across all areas of operation.*
ICT risks			
Communication failures due to power outages, internet connectivity issues, and telephone service interruptions.	*LOW*	*LOW*	*The current assessment has planned on-site audit and not the remote audit due to the scope of verification. The audit team may conduct a remote audit if found necessary. In addition, performing a network speed and stability test prior to the audit is crucial. Maintaining an emergency contact list will allow problems to be communicated by other means. Finally, ensuring that all devices are fully charged before starting the audit will help prevent inconveniences. In the event of any incident during remote access, a new appointment will be made to be agreed with the interviewees in order to complete the interview.*
Lack of ICT skills	*LOW*	*LOW*	
Loss of data security and confidentiality	*LOW*	*LOW*	

3.2.3 Execution

The EPIC audit team performed the verification of the Dabucury REDD+ project, based on risk analysis and evidence generation plan, and in accordance with section 7.2 (verification) of ISO 14064-3:2019. The verification process involves a comprehensive assessment of the project, including conformity with spatial boundaries, applied BCR methodology, start date, quantification periods, duration and quantification periods for reductions, ownership and carbon rights, risk management and permanence, double counting avoidance, legal compliance as discussed earlier in this report.

EPIC confirms that sufficient evidence was provided to support the reported net anthropogenic GHG emissions reductions. A clear and traceable audit trail exists,

comprising documentation and records that substantiate and validate the figures presented in this verification report. Hence, EPIC confirms that the figures stated in the Monitoring Report are accurate and that the net anthropogenic GHG emissions reductions can be certified based on verifiable and reliable evidence. Table 3 outlines the verification schedule of the Dabucury REDD+ project.

Table 3. Verification schedule of the project

Sl.#	Events corresponding to the project	Date (or period) of the event
1	Kick-off meeting	12 November 2024
2	Desktop review	From 17 November 2024
3	Teams Meeting- GHG calculations review	26 November 2024
4	Teams Meeting- Project Audit plan updates	09 January 2025
5	Onsite visit to project area	17 February to 25 February 2025
7	Issuance of findings	07 March 2025 and 07 May 2025
8	Closing of findings	07 August 2025
9	Draft Verification Report	12 June 2025
10	Technical review	From 12 June 2025
11	QA/QC Procedure	From 08 August 2025
12	Final Verification report submission	13 August 2025

3.2.3.1 Onsite inspection

Upon thorough review of documentation submitted by the project holder and the specific criteria described in section 2 of this report, a detailed audit plan was developed, which is outlined in Table 4 in brief. The audit plan describes the onsite activities, auditee, sampling plan, and designated audit team according to the criteria of the verification program. The audit plan is communicated and finalized with the project holder, after thorough review and necessary modifications incorporated upon discussion. The audit plan of the onsite visit to the Dabucury REDD+ project was finalized to be conducted from 17 February 2025 to 25 February 2025 for a period of 9 days. The audit plan included all the five indigenous reservations: Vuelta del Alivio IR, Puerto Nare, Yavilla II, Lagos El Dorado, Lagos del Paso y El Remanso IR and Barranquillita IR.

Table 4: Overview of audit plan

Day 1		17th Feb 2025
Colombia Time	Activities	
The audit team travels from Bogotá to San José del Guaviare Overnight stay at San José del Guaviare		
12.00 to 13.30	The audit team travels from Bogotá to San José del Guaviare	
15.00 to 16.30	**Opening Meeting** at San Jose del Guaviare	

	Introduction of the audit team and briefing about the verification audit.	
16.30 to 17.30	***Document Review*** ▪ *Evidence for project start date and forest protection activities* ▪ *Agreements/interviews/additional information supporting the project start date.* ▪ *Documents supporting the 'entitlement' of all Indigenous Reservations / Carbon ownership and rights* ▪ *Title/ownership of the project that highlights the roles/functions/responsibilities of the project proponents with respect to Dabacury REDD+ project.* ▪ *Legal constitution of all Indigenous Reservations by various resolutions.* *National Climate Change Policy and 2016 National Plan for Adaptation to Climate Change.*	
Day 2		***18th Feb 2025***
The audit team travels from San José del Guaviare to Miraflores *Overnight stay at Miraflores*		
	Traveling from San José del Guaviare to Miraflores	
	Document Review ▪ *Documents for activities that contribute to SDGS for this monitoring period.* ▪ *Stakeholder comments during the monitoring period.* ▪ *Evidence for petition, grievance and grievance system.* ▪ *Documents related to stakeholder consultation process.* ▪ *Reports on the comments received from Stakeholders.* *Documents relevant to REDD+ Safeguards compliance*	
Day 3		***19th Feb 2025***
The audit team travels from Miraflores to Vuelta del Alivio Indigenous Reservation *Overnight stay at Miraflores*		
09.00 to 10.30	***Interviews with top management of Project, Project Representatives and Project Consultant*** ***Interviews with:*** *Denis Alberto Montoya*	
10.30 to 13.00	***Audit team visit to the Vuelta del Alivio Indigenous reservation:*** *Interview with IR chief:* ***Mrs. Martha Lucia Pedraza***	
14.00 to 15.30	*The audit team travels from Vuelta del Alivio to Miraflores*	
Day 4		***20th Feb 2025***
The audit team travels from Miraflores to Puerto Nare & Yavilla II Indigenous Reservation *Overnight stay at Miraflores*		
08.00 to 12.00	***Audit team visit to the Puerto Nare Indigenous reservation:*** *Interview with Mr. Faiber Marin; Martín Narvaez*	
13.00 to 14.00	*The audit team travel back from Puerto Nare to Miraflores*	
14.00 to 17.00	***Audit team visit to the Yavilla II Indigenous reservation:*** *Interview with* ***Mr. Yesid Robayo; Angélica Herrera***	
17.00 to 18.00	*The audit team travel back from Yavilla II to Miraflores*	
Day 5		*21st Feb 2025*
The audit team travels from Miraflores to Lagos El Dorado, Lagos del Paso y El Remanso IR *Overnight stay at Miraflores*		

09.00 to 13.00	***Audit team visit to the Lagos El Dorado, Lagos del Paso y El Remanso Indigenous reservation:*** *Interview with **Mr. Riverino Silva; Andrés Montenegro; Duberney Valencia***	
14.00 to 16.00	*The audit team travel back from Lagos El Dorado, Lagos del Paso y El Remanso IR to Miraflores*	
Day 6		***22nd Feb 2025***
The audit team travels from Miraflores to Barranquillita Indigenous Reservation *Overnight stay at Barranquillita*		
08.00 to 13.00	***Audit team travel to the Barranquillita Indigenous reservation***	
Day 7		***23rd Feb 2025***
Overnight stay at Barranquillita Indigenous Reserve		
08.00 to 12.00	***Audit team visit to the Barranquillita Indigenous reservation:*** *Interview with **Mr. Adriana Díaz***	
13.00 to 17.00	*Interview with **Mr. Adriana Díaz and community members***	
Day 8	***Activity***	***24th Feb 2025***
The audit team travels from Barranquillita Indigenous Reservation to San José del Guaviare *Overnight stay at San José del Guaviare*		
Day 9		***25th Feb 2025***
	Closing meeting at San José del Guaviare	
9.00 to 11.00	***CLOSING MEETING*** ▪ *Summary of on-site audit* ▪ *Briefing about observations and findings if any* *Discussion about further steps*	
	The audit team travel back from San José del Guaviare to Bogota city.	

3.2.3.2 Interviews

The interviews were conducted as part of the verification process to confirm and verify the information provided in the documents. EPIC audit team interacted with various personnel and individuals playing various roles in the project activities before and during our onsite audit. In addition, interviews discussions were conducted with project team members, local communities and other project-related stakeholders and local authorities. The audit team affirms that the people interviewed were directly involved in the project activity. The calculation of ER sheets and its explanation was discussed through online video conference, and the rest of the interviews were conducted in person. The following table summarizes the interviews carried out during the verification process:

Table 5. Personnel and stakeholders interviewed during verification of the project

Name	***Interview date***	***Topic of discussion***

Juan Eduarado Hernandez, CARBO SOSTENIBLE	*26th Nov 2024*	*calculation methods, emission factors, explanation of ER worksheets*
Juan Eduarado Hernandez, CARBO SOSTENIBLE *Enrique Echeverra, CARBO SOSTENIBLE* *Jaime Fajarado, CARBO SOSTENIBLE* *Edwin Diaz, CARBO SOSTENIBLE* *Denis Alberto Montoya, CARBO SOSTENIBLE*	*17th Feb 2025*	*Roles and responsibilities of the individuals and other entities involved in the project, Brief of project activities, Project implementation status, Project start date, Project ownership, identified causes of deforestation and degradation, Investment decisions, Project contributions towards SDG goals, Risks associated with the project, Financial sustainability, REDD+ Safeguards and stakeholder engagement, FPIC process, Compliance to local Laws and Regulations, Baseline scenario, Additionality of third instance, climate change adaptation activities, Net positive community impacts, Negative community impacts and its mitigations, Short-term and long-term community benefits, Net impacts on women, Net positive biodiversity impacts, Co-benefits, permanence and risk management, Longterm viability of project, Risks associated with the project, illegal activities in the project area, Disputes and conflicts, Net impact of project.*
Mrs. Martha Lucia Pedraza, Vuelta del Alivio IR chief	*19th Feb 2025*	*Stakeholder consultation process/participation and input from communities, ongoing consultations, Free, Prior, and Informed Consent (FPIC) process, dissemination of project documents, grievance redress mechanism, implementation of project activities, identified causes of deforestation and degradation, Sustainable Development safeguards to identify and address environmental and socio-economic risks that may arise during project/initiative activities, recognition of statutory and customary rights, benefits from the project for IR communities, risks associated with the project, community employment opportunities, income generation initiatives, awareness of project activities, community high conservation values (HCVs), workshops conducted, infrastructure developed as part of project activities, climate*
Faiber Marin, Puerto Nare IR *Martín Narvaez, Puerto Nare IR*	*20th Feb 2025*	
Mr. Yesid Robayo, Yavilla II IR *Angélica Herrera, Yavilla II IR*	*20th Feb 2025*	
Mr. Riverino Silva, Lagos El Dorado, Lagos del Paso y El Remanso IR	*21st Feb 2025*	

Andrés Montenegro, Lagos El Dorado, Lagos del Paso y El Remanso IR *Duberney Valencia, Lagos El Dorado, Lagos del Paso y El Remanso IR*		*change adaptation activities, sugarcane and cocoa production systems.*
Mr. Adriana Díaz, Barranquillita IR	*23rd Feb 2025*	
Jairo Antonio Parrado *Ana Marcela Olaya* *Ferney Gutierrez* *(Regional Environmental Authority: Corporation for sustainable Development of the North and East Amazonia (CDA).*	*25th Feb 2025*	*Identified causes of deforestation and degradation, Compliance to local Laws and Regulations, benefits from the project for IR communities, illicit activities in the project area, Net impact of project.*

To ensure compliance with the defined criteria for the verification of the project, the audit team identified the need to conduct a field visit to interview stakeholders. The outcome of these interviews aided the audit team in comprehending:

- *The role of stakeholders during the design, development, and implementation of the GHG project, ensuring their active participation and prior consultation.*
- *How the mitigation project respects and recognizes the territorial rights of people involved in the project.*
- *The tangible benefits that the project provides to the communities, such as economic development, capacity building, and the preservation of local culture.*
- *Ensuring that communities have real access to relevant information about the project, including its objectives, activities, and their obligations and benefits as proponents of the mitigation project.*

- *The status of the implementation of the mitigation project activities during the monitoring period and relevant information about the mechanisms that ensure the community understands the accountability processes and benefit distribution mechanisms.*
- *The degree of integration of the mitigation project activities with local and national government policies and programs.*

3.2.3.3 Findings

The project documentation provided by the project holder was evaluated against the provision stated in BioCarbon Validation and Verification Manual v2.4. A risk-based review of project activities and its implementation during the onsite audit enabled the audit team to verify the implementation of project in accordance with the stated criteria. Furthermore, interviews with stakeholders and project proponents were conducted, and any inconsistencies or non-conformities identified during the audit process were addressed by issuing findings. The issued findings may be categorized as follows:

- *Clarifications (CL): Additional information is required for clarification on a specific matter.*
- *Corrective Action Requests (CAR): Indicates a deviation from a specific requirement, and it can only be resolved upon evidence provided that the identified issue has been corrected. Corrective action of all open CAR's is necessary before validation and verification statements can be issued.*
- *Forward Action Requests (FAR): Matters concerning the project implementation that need examination during upcoming verification of the project activity. These concerns should not pertain to VCS for the current monitoring period.*

The updated versions of the documentation submitted by the project holder were carefully considered and reassessed them against the guidance documentation. This process was repeated iteratively until all CLs and CARs were effectively resolved. The EPIC audit team reported 16 CLs and 17 CARs. Annex 2 outlines a summary of each finding, including the issues raised, the response(s) provided by the project proponent, and the final conclusions and any resulting changes to project documents. No FARs have been issued to the project during this verification period. EPIC verified that there were 04 outstanding FARs raised in the previous verification report which have been effectively closed by the audit team.

3.3 Verification team

The team was selected according to EPIC's GHG verification Policies & Procedures to ensure team members are qualified to perform BCR verification activities pertaining to the project. The audit team is composed of the following personnel to meet the competence requirements set out in ISO 14065 as specified in BCR standard 3.4

Table 6. Audit team and technical review team composition

Name	***Role***	***Activities/Responsibility***
Mrs. Sheela H. K.	*Lead Auditor*	*Reviewing documentation, conducting background research, assessing ER calculation spreadsheets, creating interview questionnaires and interviews with community and local stakeholders. Coordinating the project, reviewing audit findings.*
Dr. Dhanush S. K.	*Auditor*	*Reviewing documentation, conducting background research, creating interview questionnaires, performing on-site audits and interviews with community and local stakeholders. Coordinating the project, drafting the verification report, reviewing audit findings and responses from project proponent, and preparing the final verification report.*
Ms. Swetha S.	*Auditor*	*Reviewing documents, conducting background research, creating interview questionnaires, preparing draft reports, and assessing responses from project proponent.*
Mr. Alvaro Vallejo	*Technical and host country expert*	*Conducting on-site visits, interviewing community and local stakeholders, and reviewing project compliance with laws and regulations of the host country*
Mr. Santhosh D. T.	*Technical Reviewer*	*Technical review*
Mr. R. B. Venkataramanaiah	*Approver*	*Final approval*

The competence requirements of the EPIC audit team nominated to verify the Dabucury REDD+ Project comply with the requirements defined in ISO 14065:2020, ISO 14066:2023, and the GHG Project Validation and Verification Manual, Version 2.4, paragraph 8.2.1 as mentioned below:

The EPIC audit team has:

(a) knowledge of the GHG Program, including eligibility requirements, applicable laws and validation, verification guidelines, and GHG emissions or removal's scope to be reported. Also, knowledge of project types including sectors and technological areas, applicable methodologies and emission reductions or removals.

(b) technical knowledge of GHGs, global warming potentials, activity data, and emission factors, application of material error and discrepancy, as well as GHG sources and reservoirs in the relevant sector and techniques and procedures to ensure data quality.

(c) knowledge of data and information auditing including data and information audit methodologies, risk assessment methodologies, data, and information sampling techniques and GHG data and information control systems.

In accordance with the afore-mentioned standards, EPIC has established a legally binding agreement designed to uphold impartiality throughout the execution of audit services. Under this agreement, each member of the audit team is obligated to adhere to a defined set of principles and professional commitments that reinforce objectivity, integrity, and transparency in the performance of all verification activities. The EPIC's quality policy and impartiality policy can be found at (EPIC Sustainability). Further, to meet the requirements of the BCR Antibribery policy, as detailed in section 8.2.4 of the BCR Validation and Verification Manual v2.4, the audit team affirms that:

The EPIC audit team certifies that there is no apparent conflict that limits the provision of validation and/or verification services. Therefore, the EPIC ensures that by signing the 'Conflict of Interest' form, the auditors do act objectively and independently since there is no apparent circumstance that limits the provision of services, in accordance with the laws that govern the purpose of said services.

The EPIC audit team expressly undertakes, both during the term of the agreement with BCR and following its termination, not to disclose, transmit, or divulge to any third party any proprietary or confidential information of the Company accessed in the course of their professional duties. Furthermore, team members are prohibited from using such information for their own benefit or for the benefit of any third party.

EPIC is obligated to comply with all provisions set forth in BCR's Code of Ethics, which serves as the foundation for auditor conduct in both decision-making and the execution of validation and verification processes. In addition, EPIC will adhere to all applicable anti-corruption laws, competition defence regulations, and measures for the prevention of money laundering and terrorism financing, as well as any other relevant criminal laws, regulatory frameworks, and applicable guidelines.

EPIC ensures that it has committed to avoid any relationship with persons and/or entities that may have the purpose of money laundering or terrorist financing, and it makes sure the companies they make deals with operate under the law in the countries in which the EPIC operates, ensuring that all its transactions with customers, suppliers and partners are engaged in legitimate business activities and that their funds originate from legitimate sources.

4 Validation findings

The EPIC audit team carried out a systematic, independent, and documented process for assessing the GHG Declaration produced by the Dabucury REDD+ project during the verification period, conducted against the verification criteria that includes BCR standard

v3.4, the selected REDD+ methodology, BCR Validation & Verification Manual, v2.4 and the objectives of the verification engagement were to evaluate the monitoring report and assess the following:

a) conformity with applicable verification criteria, including the principles and requirements of BCR standard in the scope of verification
b) information and documentation on GHG Project planning, including procedures and criteria for the project, baseline, sustainable development safeguards, quality control and assurance, risk management, monitoring, and reporting
c) any significant changes, since the last reporting period or its validation, in the methods or principles of the GHG Project
d) emissions and emission reductions reported in the baseline and the GHG Project
e) any significant changes in GHG emission reductions since the last reporting period or since the Project's validation.
f) Provide an independent third-party opinion that has evaluated the implementation and reduction of GHG emissions of this project registered under BioCarbon Registry.

4.1.1 Methodology deviations

The audit team assures that there is no deviation from the applied methodology for the current verification period.

4.1.2 Changes after project registration

During this monitoring period, the project holder has applied the permanent changes to the project in form of corrections as per the section 13.2.2.1 and to monitoring plan under section 13.2.2.2 of the monitoring report. These changes pertain to category (c) Changes that are being submitted with this monitoring report as part of the request for issuance (post-registration change – issuance track) as applicable from this monitoring period. The five permanent changes (one under section 13.2.2.1 and remaining four under section 13.2.2.2) effective from this monitoring period are as follows:

a) During the current monitoring period, the initial leakage area corresponding to Instances 1 and 2 was revised. It was identified that the northern portion of the leakage area associated with the Puerto Nare Indigenous Reserve overlapped with the project area of another REDD+ initiative. To prevent double counting of emission reductions, the leakage areas Instances 1 and 2 were accordingly reduced. At the close of the second monitoring period, the total forest area stood at 32,483.7 ha. Following the adjustment, this area was revised to 31,985.6 ha. The adjusted leakage areas for Instances 1 and 2 were monitored throughout this implementation period, and the associated forest cover losses are reflected in Section 15 of MR. The audit team thoroughly reviewed the shapefiles of leakage areas/15/16/ and confirmed that there is no overlap with any other GHG initiatives.
b) Actualization of new and third instance corresponding to the territory of the IR Barranquillita.

c) *Actualization of new leakage areas corresponding to third instance i.e., IR Barranquillita.*
d) *Changes in governors/captains of the three Indigenous Reservations (Lagos El Dorado, Lagos Del Paso and El Remanso; Yavilla II and Vuelta Del Alivio IRs). The Indigenous Reserves have mandate periods for every elected governor, in these cases, the governors changed in March 2023, June 2024 and September 2023, respectively.*

Indigenous Reserve	***Current governor during this monitoring period***	***Governor at the time of signing***	***Supporting documentation***
Lagos El Dorado, Lagos del Paso y El Remanso	*Rivelino Silva Garrafa*	*José Maria Morera Fonseca*	*/12/13/56-59/91-93/*
Yavilla II	*Bayron Yesid Álvarez*	*Hernando López Valencia*	
Vuelta del Alivio	*Denis Alberto Montoya*	*Martha Lucia Pedroza Amaya*	
Puerto Nare	*Faiber Giovanni Marin Jimenez*	*Faiber Giovanni Marin Jimenez*	
Barranquillita	*Adriana Díaz Laverde*	*Adriana Díaz Laverde*	

e) *Changes to the monitoring plan: These changes pertain to 16 project's activities, including the fulfilment of the Sustainable Development Goals (SDGs) under section 14.2. Implementation of REDD+ activities, REDD+ safeguards under section 14.3 and 3 activities under section 14.5. Special categories of the PDD. Further, for all the abovementioned activities, the changes in the monitoring plan are as follows:*
   - *the row heading has been changed from 'Documents to support information' to 'Optional supporting documents' and*
   - *changing the frequency of monitoring from 'annually' to 'prior to verification event' that reflects the implementation and monitoring capacity of the communities and to show the progress of all the actions implemented under the project in each monitoring period.*

Apart from the abovementioned changes, changes have been made to specific activities as outlined in the table 7 below.

ID	***Activities of the Monitoring plan***	***ID Indicator***	***Type of change***	***Description of the change***
A-14	*Document of constitution or formalization of the Monitoring team and/or the Indigenous Guard'*	*A-14.3*	*1. Adjustment in the wording of the indicator* *2. Adjustment in the wording of the goal*	*Indicator name: from 'Document of constitution or formalization of the Group of Families Protecting the Forest or the Indigenous Guard' to 'Document of constitution or formalization of the*

				Monitoring team and/or the Indigenous Guard'. *Goal name: from 'Formalize the ranger group or the indigenous guard' to 'Formalize the Monitoring team and/or the indigenous guard'.*
	# of members who belong to the Monitoring team and/or the Indigenous Guard.	*A-14.4*	*1. Adjustment in the wording of the indicator* *2. Adjustment in the wording of the goal* *3. Adjustment in the wording of Monitoring methodology*	*Indicator name: from '# of members who belong to the Group of Forest Protective Families or the Indigenous Guard' to '# of members who belong to the Monitoring team and/or the Indigenous Guard'.* *Goal name: from 'Linking community members in the ranger group or indigenous guard' to 'Linking community members in the Monitoring team and/or indigenous guard'.* *Monitoring methodology: from 'For the measurement and reporting of this indicator, the list of the members that make up the Group of Forest Ranger Families and/or Indigenous Guard is taken, the value obtained is quantified and reported' to 'For the measurement and reporting of this indicator, the list of the members that make up the Group of Forest Monitoring team and/or Indigenous Guard is taken, the value obtained*

				is quantified and reported'.
	Programming of the activities of the Monitoring team and/or the Indigenous Guard in implementation	*A-14.5*	*1. Adjustment in the wording of the indicator* *2. Adjustment in the wording of the goal* *3. Adjustment in the wording of Monitoring methodology*	*Indicator name: from 'Programming of the activities of the Forest Ranger Group or the Indigenous Guard in implementation' to 'Programming of the activities of the Monitoring team and/or the Indigenous Guard in implementation'* *Goal name: from 'Implement the programming of the monitoring activities of the ranger group or the indigenous guard' to 'Implement the programming of the monitoring activities of the monitoring team and/or the indigenous guard'.* *Monitoring methodology: from 'It is verified if there is evidence of the implementation of the programming of the activities of the Group of Forest Ranger Families and/or Indigenous Guard and the number of programs in implementation is reported' to 'It is verified if there is evidence of the implementation of the programming of the activities of the Monitoring team and/or Indigenous Guard and the number of programs in implementation is reported'.*

EC-1.1	*# of hectares subject to restoration actions*	*EC-1.1*	*1. Adjustment in the wording of Monitoring methodology*	*Monitoring methodology: from 'For the measurement and reporting of this indicator, the area in which restoration actions are carried out using Geographic Information Systems, satellite images, remote sensing and information taken in situ is identified and quantified' to 'For the measurement and reporting of this indicator, the area in which restoration actions are carried out using Geographic Information Systems, satellite images, remote sensing and information taken in situ is identified and quantified. The restoration activities can be passive, active or assisted restoration'.*

The audit team firmly considers these changes to be modifications that facilitate the implementation and monitoring capacity of the communities and to show the progress of all the actions implemented under the project in each monitoring period. Monitoring frequency adjustments changed for all the indicators from annual frequency to a frequency that involves monitoring prior to the verification. Rephrasing of indicator names, goals and monitoring methodology were done to some of the indicators for a more comprehensive description of the indicator. The audit team ensures that there is no alteration in the project's original objectives or changes to its anticipated impacts as previously validated. In addition, the changes to leakage area of Instances 1 and 2 from this monitoring period is valid and consistent with the BCR standard requirements to avoid overlapping and double counting of carbon credits.

With respect to impact on the applicability of the methodology criterion, it is assessed that the methodology remains valid despite these changes. The monitoring of the revised indicators does not influence the estimations or the underlying principles of the methodology. Furthermore, the adjustment to the monitoring plan does not affect the assessment of additionality or the baseline scenario, as the criteria supporting the baseline and barrier analyses remain unaffected by the changes to the monitored indicators.

Regarding the changes in names of the governors of the Lagos El Dorado, Yavilla II and Vuelta del Alivio IRs. The audit team, upon interaction with the project team members and the IRs, affirms that the Indigenous Reserves have mandate periods for every elected governor, in these cases, the governors changed in March 2023, June 2024 and September 2023 for Lagos El Dorado, Yavilla II and Vuelta del Alivio, respectively.

The audit team deems that the above-mentioned changes to the project are appropriately described and justified by the project holder and are valid. This ensures that any permanent change or deviation does not lead to an overestimation of the GHG mitigation outcomes and that environmental integrity is maintained. Further, the audit team ensures that no temporary changes or changes to the GHG project design were made during the monitoring period.

4.1.3 Other GHG program

The audit team conducted a thorough cartographic visualization and review of the information in the documentation attached to the registry. Further, we conferred the platforms of the other standards, making an exhaustive search for the presence of other projects near or adjacent to the project. It is confirmed that no evidence was found to suggest that the mitigation project is enrolled in another GHG mitigation program or standard. As such, the audit team affirms that the Dabucury REDD+ project has not been registered under any other GHG Program or Registry.

According to the conditions under which the project was verified and by making an updated review of the main registries VERRA, BCR, ECOREGISTRY, COLCX, PLAN VIVO, it was found that the leakage area of Instances 1 and 2 overlapped with project area of Jocÿ Bucÿrÿ Apÿrÿ project (Project ID: CDC-56) certified under 'EcoRegistry' program. The project holder has rectified the said leakage area as explained in section 1.4 and 15 of the monitoring report and the audit team verified that the entire area of the Dabucury REDD+ project (including the third instance) does not overlap with any other project. A clarification request was raised on this discrepancy and was effectively closed. During the assessment, the conditions established in section 25 of the BRC Standard were analysed, and it was determined that the project is unique and has no overlaps with other programs in the AFOLU sector.

No records were found indicating that this project has been rejected by other greenhouse gas programs, which further supports its validity and viability. In conclusion, the project is deemed to be in compliance with the applicable requirements and does not conflict with other greenhouse gas mitigation standards or programs.

4.1.4 Grouped projects (if applicable)

The Dabucury REDD+ project is a project grouped by instances as described in section 5.1.1. Adding areas after validation, of the PDD. The first instance of the project was validated and corresponds to the RI Lagos El Dorado, RI Vuelta del Alivio of instance 1 and RI Yavilla II, with a validation and verification report dated 15/10/2021. During the second monitoring period, a second instance was added to the project area that comprised of RI Vuelta del Alivio

of instance 2 and RI Puerto Nare which was validated and verified during second verification with verification report dated 30/10/2023. During this third monitoring period, an area corresponding to the territory of the Barranquillita RI (22,225 hectares) has been added as third instance to the project area.

Section 20 of the BCR Standard, version 3.4 allows the addition of new areas after validation without requiring the re-validation of the entire project description. As such, the Dabucury REDD+ project complies with the conditions for grouped projects in accordance with the requirements of the REDD+ methodology v2.2 (2021) and the BCR Standard v3.4 (2024) as described below:

The project holder shall:	*Compliance by the project*	*CAB assessment and conclusion*
a) identify the expansion area of the Project during the validation process and define the criteria for the addition of the new regions.	*During the validation of the project, the expansion area of the third instance was identified, which corresponds to the stable forest found in territories that are owned by indigenous communities.*	*The project holder has identified the area to be added as the third instance that corresponds to the Barranquillita IR, and that complies with the guidelines of the standard by providing the total area of the new addition and the necessary documentation to support its inclusion. The audit team assessed the Resolution INCORA 026 of 1994 (title) and Resolution INCORA 3918 of 1994 (extension)/13/. The audit team visited the Barranquillita IR during the onsite visit and interacted with the indigenous people including the captain/governor to confirm the ownership of the territories.*
b) comply with the guidelines of the BCR Standard, in its most recent version	*Version 3.4 (2024) of the BCR Standard was considered and used to report the progress in the project implementation.*	*The most recent version of the BCR standard v3.4 has been considered and described throughout this document, and the PDD is*

		updated to comply with the same.
(c) comply with all the provisions of the BIOCARBON methodological documents that apply in their latest release	*All the guidelines of the most recent BCR standard have been considered and attended to incorporate these areas within the already validated project. The principles, normative references, tools and requirements for verifying a REDD+ project have been applied and their compliance is demonstrated throughout the MR.*	*The project holder has chosen to comply with the provisions of the version of the methodology that was used to validate the project. The methodology applied is the Proclima REDD+ methodology v2.2 and the audit team affirms the same upon thorough review of project documentation/15/.*
(d) include emission reductions or removals only for validated project activities	*The emission reductions considered in the new areas correspond to the initially validated REDD+ activities, which consist of reducing emissions from unplanned deforestation and forest degradation.*	*The audit team, upon documentation review and interaction with project team as well as indigenous people during the onsite visit, confirms that the new area includes and implements the emission reductions activities only for validated project activities. The REDD+ strategy being implemented in the new areas is identical to the one initially validated.*
(e) implement the GHG emission reduction or removal activities described in the validated project document	*The activities to prevent deforestation and forest degradation in the new areas correspond to those described in the previously validated document. The REDD+ strategy being developed in the new areas is the same as the one that had been initially validated. This is demonstrated by the*	*The audit team during onsite visit to the new area i.e., Barranquillita IR witnessed the project activities and ensures that these emission reduction activities are described in the validated PDD. The audit team assessed the activity indicators in the current monitoring report*

	fact that the activities and indicators defined in section 8 of the PDD correspond to the activities and indicators reported in section 14.1 of this monitoring report.	*that includes the results of Barranquillita IR.*
f) demonstrate that baseline scenario, land tenure, and additionality cooonsiderations are consistent and valid for the new areas;	*The causes and agents of deforestation and degradation, land tenure, additionality, and baseline scenario of the new areas are consistent with those validated for the initial areas. The new areas are located in zones that are within the boundaries of the project limits that were validated and exhibit similar social, economic and environmental dynamics, which are described in sections 6 and 7 of the PDD.*	*The audit team reviewed the sections 6 and 7 of the PDD and witnessed the same situations/conditions prevalent in the newly added area. The audit team reasonably affirms that the baseline scenario, land tenure, and additionality are consistent and valid for the new area.*
(g) provide evidence of the start date of activities in the new areas, demonstrating that this date is later than the starting date of the project activities in the areas included in the validation.	*The project start date in the new areas is January 10 of 2021, which is later than the start date of the project. Activities began in the Barranquillita Indigenous Reserve with the implementation of productive subsistence crops (chagras) to reduce deforestation in the territory. The national government offered incentives to reduce deforestation, and the Barranquillita IR applied for the incentive with a traditional crops' initiative led by a group of women. They were selected as*	*The audit team interacted with the indigenous people of the newly added area and project team members to ensure that the start date is later than that of the project activities in the areas included in the validation/14/. Further, the implementation of productive subsistence crops (chagras) was confirmed after thorough review of supporting documents/14/.*

	beneficiaries, and in January 2021, they began implementing this activity, as well as their commitment to reducing deforestation, to fulfil their responsibility	
(h) in the case of REDD+ projects, further, demonstrate that the drivers of deforestation/degradation and the baseline scenario are consistent with the validated characteristics for the initial project areas.	*The previously defined leakage area does not overlap with the expansion area of the project. However, the project's leakage belt was updated to include an area contiguous to the project expansion area to consider the mobilization of deforestation and degradation agents and the potential shifts of deforestation and degradation from the implementation of project activities*	*The audit team reviewed the section 5.3 of the PDD and confirms that the drivers of deforestation/degradation and the baseline scenario are consistent with the initial project areas. Interaction with the indigenous people revealed that the main drivers of deforestation and degradation are livestock/beef rearing, illicit crops and wood extraction for self-consumption. In addition to the above, these new areas are adjacent to the initially validated areas, meeting the same conditions and similar social, economic and environmental dynamics.*

The desk review followed by onsite visit by the audit team, indicates that the approach to the criteria for incorporating new territories effectively ensures that the REDD+ project expansion adheres to rigorous standards, substantiates emission reduction claims, and aligns the new areas with established requirements and hence, appropriately justified.

5 Verification findings

EPIC audit team conducted the verification process for the Dabucury REDD+ project through desktop review, background investigation, follow-ups and onsite visit as per the VVM v2.4 requirements (section 10.3.2). This enabled the audit team for detailed evaluation of all the evidence, literature provided and the records that support the activities to avoid deforestation, made available by the project holder followed by interaction with indigenous people from all the five IRs and local authorities.

During this verification process, the material misstatements associated with the GHG project documentation that addresses the credibility of actions implemented during monitoring period to be accurate, verifiable, additional, measurable, transparent, effective and their permanence, were analysed by the EPIC audit team. The audit team further assessed the likelihood of material misstatements to establish an evidence-gathering plan.

The review of project information was conducted in accordance with the criteria established for the verification process, using the standards outlined in Section 2 of this report as a reference ensuring the integrity and accuracy of the process. The evaluation aimed to assess the completeness, accuracy, consistency, and currency of the information, ensuring compliance with the latest updates in the Colombian carbon market.

The audit team affirms that adequate criteria were defined for the verification process and that the GHG reduction activities were implemented in the project area over time based on the evidence gathered by the auditors and their thorough examination. The audit team deems that the emission reductions are substantial and are accurate, transparent, consistent and complete to support the audit scope and the reported GHG reductions.

The overview of key findings is described in section 3.2.3.3 of this report. The audit team identified deviations and/or non-conformities in the project that required correction, improvement or clarification to ensure compliance of the project with the criteria guidelines defined in section 2 of this document. The EPIC audit team reported 16 CLs and 17 CARs. Annex 2 outlines a summary of each finding, including the issues raised, the response(s) provided by the project proponent, and the final conclusions and any resulting changes to project documents. No FARs have been issued to the project during this verification period. EPIC verified that there were 04 outstanding FARs raised in the previous verification report which have been effectively closed by the audit team.

Through the verification plan described briefly as mentioned above, the EPIC audit team affirms that the implementation of the Dabucury REDD+ project is accurate and aligns with the project description. Compliance of the project was examined adopting the verification requirements applicable in the BCR Standard and the Validation and Verification Manual (VVM). The project demonstrates full traceability of tests and values, confirming that the Project holder provided all the data used in the calculations to determine the final reported amount of emission reductions.

5.1 Project and monitoring plan implementation

5.1.1 Project activity implementation

The current verification process corresponds to third monitoring period of the Dabucury REDD+ project spanning from 01/07/2022 to 31/08/2024 (instances 1 and 2) and 10/01/2021 to 31/08/2024 (Instance 3). Section 13.1 Implementation status of the project in the MR presents milestones in the project's implementation for this third monitoring period. The audit team deemed that the indicators proposed for the implementation of project activities have increased and contributed to the overall project goals as discussed below. The REDD+

activities focusing on the forest monitoring is one of the main performance indicators of the project. The conservation activities voluntarily implemented by the indigenous people, which was witnessed by the audit team, contributed to the implementation of the project activities.

The monitoring plan for the project's activities includes a total of 16 REDD+ activities as per the PDD which have progressed significantly since the project start. The project holder has also reported two additional activities outside the validated monitoring plan. The project holder has implemented majority of the activities so far except for two activities (A-8 and A-12). The project holder has acknowledged the non-implementation of the two activities, and the CAB was provided with an explanation that, in the community's decision-making process, the prioritization of execution is determined by the General Assembly. As such, the two pending activities will be carried out when deemed appropriate by the community, ensuring their autonomy and self-determination rights. Tables 2 and 3 of the MR denotes Activities implementation status and activity indicators reporting status, respectively. In addition, some indicators were not reported during the monitoring period due to the nature of the activities, the absence of actions triggering measurable progress (e.g., Indigenous Life Plan update), or because the indicator reflects a long-term outcome not yet achieved.

The audit team carefully reviewed the monitoring report to cross-check against the validated monitoring plan and the CAB is of the opinion that the REDD+ activities monitoring, measuring and reporting follows the validated plan as described in the PD. During this verification process, the audit team believes that the project activities accurately reflect the proposed project activities that alleviate deforestation and degradation pressures on the forests, resulting in better quality of life for indigenous population in the area insuring long-term management of the project and its benefits. This assessment is supported by the review of relevant evidence and interviews conducted during the onsite visit including the project team members, indigenous people and local authorities, the audit team confirmed the main objectives of the project activities and its effective implementation. The project activity implementation is in accordance with the project description/10/ and final version of the Monitoring Report/11/. Further, no material discrepancies between project implementation and the monitoring report were found.

Table 8: Indicators showing implementation progress during the third monitoring period and CAB assessment.

Indicator ID	*Indicator name*	*CAB assessment and conclusion*
A-1: Development of Project Documents (PDDs) to access carbon markets		
A-1.1	*# of people participating in meetings, surveys or workshops on problem tree and identifying drivers of deforestation and*	*The audit team reviewed the supporting documents mentioned in the MR and interviewed the people of Barranquillita IR to confirm this activity. They assured that they had attended 4 workshops focussed on identifying drivers of deforestation and*

	productive systems and governance management	*productive systems and governance management/17/.*
A-1.2	*# of legal agreements to support the development and implementation of the project including commercialization of carbon credits*	*The audit team reviewed the legal agreement and interviewed the governor of Barranquillita IR to confirm this activity. The people of this IR acknowledged that an agreement has been made for project development in their IR area/18/.*
A-1.3	*Project registration in emission reduction certification program*	*Not reported in this monitoring period*
A-2: Strengthen the capacities of the communities for the management of prioritized production systems and development of business plans to implement productive systems that contribute to the well-being of the community and the natural environment (e.g., sugarcane, cassava, cocoa, corn, rice, climate-sustainable livestock, others).		
A-2.1	*# of people involved in the development of production systems who participate in training or training sessions for the management of prioritized production systems*	*The people of Lagos El Dorado IR assured that they attended the training sessions for the management of the prioritized production systems. The audit team also reviewed the Photographic records and reports of trainings given by the project holder for the development of the sugarcane project and confirms the same/19/. The photographic records along with monthly reports/19/ were reviewed by the audit team and deemed that the activity is satisfactorily achieved by the project during this monitoring period.*
A-2.2	*# of women involved in the development of production systems who participate in training or training sessions for the management of prioritized production systems*	*The women from Lagos El Dorado IR assured that they attended the training sessions for the management of the prioritized production systems. The audit team also reviewed the Photographic records and reports of trainings given by the project holder for the development of the sugarcane project which involved women and confirms the same/19/. The photographic records along with monthly reports/19/ were reviewed by the audit team and deemed that the activity is*

		satisfactorily achieved by the project during this monitoring period.
A-2.3	*# Elaborate business plans*	*The audit team reviewed the Perfil de proyecto_Caña panelera.pdf/20/ which explains the business plan designed by the Puerto Nare IR for production of sugarcane crop. The business plan was discussed with the captain of Puerto Nare IR and the audit team reasonably assures that this activity has been achieved successfully. The photographs of the auditor visiting the sugarcane plots during onsite is attached to this report.*
A-3: Implement or improve prioritized production systems (e.g., sugarcane, cassava, cocoa, corn, rice, climate-sustainable livestock, others).		
A-3.1	*# People employed for the development of productive activities*	*The project implements three main productive activities in all the five IRs which includes the practice of chagras, production of sugarcane and cacao. In the chagras system, subsistence agriculture is developed, where cassava, plantain, sugarcane, corn, chili pepper and rice are mainly produced. The audit team visited all these areas (see onsite photographs in Annex 7), interacted with each IR people/governors and the project team. The payment receipts/21/ of all the IRs were also reviewed by the audit team which is sufficient to deem that this activity is satisfactorily met by the project.*
A-3.2	*# Women employed for the development of productive activities*	*This activity is same as that explained above under activity A3.1 that encompasses the chagras system, sugarcane and cacao production. The audit team upon interaction with the women from all the five IRs, confirms the participation of women in these activities/21/ (see onsite photographs in Annex 7). The audit team also reviewed the payment receipts/21/ of all the IRs which is sufficient to deem that this*

		activity involving women, is satisfactorily met by the project.
A-3.3	*# of people who improve their income with productive systems*	*The project implements three main productive activities in all the five IRs which includes the practice of chagras, production of sugarcane and cacao. In the chagras system, subsistence agriculture is developed, where cassava, plantain, sugarcane, corn, chili pepper and rice are mainly produced. The audit team visited all these areas (see onsite photographs in Annex 7), interacted with each IR people/governors and the project team. The payment receipts/21/ of all the IRs were also reviewed by the audit team which is sufficient to deem that people have improved their income with productive systems implemented by the project.*
A-3.4	*# of women who improve their incomes with production systems*	*This activity is same as that explained above under activity A3.1 that encompasses the chagras system, sugarcane and cacao production. The audit team upon interaction with the women from all the five IRs, confirms the participation of women in these activities (see onsite photographs in Annex 7). The audit team also reviewed the payment receipts/21/ of all the IRs which is sufficient to deem that this activity involving women, has improved their incomes with production systems.*
A-3.5	*# of hectares of productive systems that have special management measures to promote biodiversity*	*The audit team visited the sugarcane and cocoa production systems areas in all the IRs. These areas have been established as an agroforestry system which incorporates trees along with sugarcane or cacao. This effectively improves the biodiversity conditions and helps preserve the ecosystem services and better land use option. The audit team reviewed the supporting documents/22/ and visited the areas to confirm that 13.6 ha (4.7ha in*

		Puerto nare; 8.9 ha in Lagos El Doardo IR) of sugarcane and 34.1 ha (17.9 ha in Vuelta del alivio; 16.2 ha in Yavilla II IR) of cacao agroforestry area.
A-3.6	*# of hectares of productive systems that are improved or established*	*The audit team visited the sugarcane and cocoa production systems areas in all the IRs. These areas have been established as an agroforestry system which incorporates trees along with sugarcane or cacao. This effectively improves the biodiversity conditions and helps preserve the ecosystem services and better land use option. The audit team reviewed the supporting documents/22/ and visited the areas to confirm that 13.6 ha (4.7ha in Puerto nare; 8.9 ha in Lagos El Doardo IR) of sugarcane and 34.1 ha (17.9 ha in Vuelta del alivio; 16.2 ha in Yavilla II IR) of cacao agroforestry area.*
A-4: Maintain and monitor the implemented production systems		
A-4.1	*# Records of the controls or maintenance carried out*	*The audit team, during the onsite visit, interviewed the IRs people from Lagos El Dorado and Puerto Nare IR to confirm the plant protection measures such as leaf removal, removal of weeds, phytosanitary controls, application of amendments, weed control etc. they expressed that few of them from each IRs had exceptional knowledge on control measures that was shared among themselves and passed down to younger generations. The control measures applied to cacao plantations were also confirmed by the audit team and the review of activity reports and photographs/23/ sufficed the activities have been achieved by the project.*
A-4.2	*Total quantity of goods or services produced in production systems*	*The audit team assessed the files 4_INFORME_AVANCES_2 caña sep a nov – 23.pdf and 5_INFORME_AVANCES_3 nov 23 a 31 ene - 24 (1).pdf/24/ and confirmed that 444 kilograms of panela 2,200 liters of panela honey were produced*

		from the production systems during this monitoring period.
A-4.3	*Balance of income and expenditure generated in production systems.*	*Not reported in this monitoring period*
A-5: Identify and prioritize community needs for social investment.		
A-5.1	*# of people participating in meetings or workshops on social investment topics*	*The audit team interviewed all the five IRs regarding the meetings or workshops on social investment topics. The workshops were conducted from April 2023 to February 2024. The people of all five IRs acknowledged that meetings/workshops on social investment topics were conducted and that they had attended regularly. The audit team reviewed the Minutes of the meetings and workshops, lists of attendance at the workshops and Photographic record/25/ and reasonably affirms that this activity has been achieved satisfactorily.*
A-5.2	*# of women participating in meetings or workshops on social investment issues.*	*The audit team interviewed women from all the five IRs regarding the meetings or workshops on social investment topics. The workshops were conducted from April 2023 to February 2024. The women of all five IRs acknowledged that meetings/workshops on social investment topics were conducted and that they had attended regularly. The audit team reviewed the Minutes of the meetings and workshops, lists of attendance at the workshops and Photographic record/25/ and reasonably affirms that this activity has been achieved satisfactorily.*
A-6: Improve transport conditions to facilitate the mobilization of people and elements in the shelters (e.g. vehicles, adaptation of roads).		
A-6.1	*# of people participating in meetings or workshops on transportation topics*	*The audit team acknowledges that the identification and prioritization processes in transport are carried out in a participatory manner. The project team conducted topics related to transport to*

		be developed or improved with the project and the same was assured by the IRs people. The audit team reviewed the Minutes of the meetings and workshops, lists of attendance at the workshops and Photographic record/25/ and reasonably affirms that this activity has been achieved satisfactorily.
A-6.2	*# of activities/elements that facilitate the mobilization of people*	*The audit team confirmed that during the monitoring period, one boat was built, six pack animals were maintained, and a section of one of the main roads in the Yavilla II IR was maintained to improve mobility within the IR which was confirmed by the Yavilla II people/26/.*
A-7: Improve infrastructure and education services in the reserves		
A-7.1	*# of people participating in meetings or workshops on education topics*	*The audit team acknowledges that the identification and prioritization processes in education are carried out in a participatory manner. The project team conducted topics related to education to be developed or improved with the project and the same was assured by the IRs people. The audit team reviewed the Minutes of the meetings and workshops, lists of attendance at the workshops and Photographic record/25/ and reasonably affirms that this activity has been achieved satisfactorily.*
A-7.2	*# of improved/built educational facilities.*	*Not reported in this monitoring period*
A-7.3	*# of Funded Instructors*	*Not reported in this monitoring period*
A-8: Provide facilities for community members to access formal education or a better quality of education (literacy, high school, scholarships for higher education).		
A-8.1	*# people with access to formal education programs or better-quality education*	*Not reported in this monitoring period*
A-8.2	*# of women with access to formal education programs*	*Not reported in this monitoring period*

	or improved quality education	
A-9: Improve health care mechanisms for the inhabitants of indigenous reserves (e.g., health post, availability of medical supplies and health promoter, strengthening of traditional medicine)		
A-9.1	*# of people who participate in meetings or workshops on health topics*	*The audit team acknowledges that the identification and prioritization processes in health are carried out in a participatory manner. The project team conducted workshops covering topics related to health to be developed or improved with the project and the same was assured by the Barranquillita IR people. The audit team reviewed the minutes of meetings and workshops, attendance lists, and photographic records/27/ and reasonably affirms that this activity has been achieved satisfactorily in Barranquillita IR.*
A-9.2	*# of people with access to health services*	*Not reported in this monitoring period*
A-9.3	*# of health posts built/improved*	*Not reported in this monitoring period*
A-10: Improve the basic sanitation and housing conditions of the members of the communities that are part of the indigenous reserves (e.g., water purification plant, septic tanks, housing solutions and improvement of deteriorated housing, electrification with solar panels, integrated waste management, among others).		
A-10.1	*# of people participating in meetings or workshops on housing, energy, waste management, water and sanitation topics*	*The audit team acknowledges that the identification and prioritization processes in housing, energy, waste management, water and sanitation are carried out in a participatory manner. The project team conducted topics related to housing, energy, waste management, water and sanitation to be developed or improved with the project and the same was assured by the IRs people. The audit team reviewed the Minutes of the meetings and workshops, lists of attendance at the workshops and Photographic record/25/*

		and reasonably affirms that this activity has been achieved satisfactorily.
A-10.2	*# of people with access to safe drinking water or improved water quality*	*Not reported in this monitoring period*
A-10.3	*# of homes or infrastructure that have electric power systems*	*Not reported in this monitoring period*
A-10.4	*# of actions aimed at strengthening integrated waste management*	*Not reported in this monitoring period*
A-10.5	*# of Upgraded/Built Homes*	*Not reported in this monitoring period*
A-11: To prepare and support the implementation of the Life Plan of the indigenous communities living in the reserves		
A-11.1	*# of people participating in meetings or workshops on governance topics*	*The audit team acknowledges that the identification and prioritization processes in governance are carried out in a participatory manner. The project team conducted topics related to governance to be developed or improved with the project and the same was assured by the IRs people. The audit team reviewed the Minutes of the meetings and workshops, lists of attendance at the workshops and Photographic record/25/ and reasonably affirms that this activity has been achieved satisfactorily.*
A-11.2	*# of life plans developed or updated*	*The audit team assessed the Plan de Vida_RI Barranquillita_2022.pdf/27/ and confirmed that an Indigenous Life Plan has been developed for Barranquillita IR. Since, the Barranquillita IR is a new instance added from the third monitoring period, a new plan has been developed for the first time, and it was acknowledged by the IR people. The objective of the life plan is to contribute to the sustainable development of the communities and prevent deforestation of the forest present in the indigenous territories that are part of the initiative by strengthening*

		territorial governance by the indigenous people
A-11.3	*# Life plans in implementation*	*The audit team confirmed the existence and implementation of six life plans. The governors of the respective IRs expressed that they are aware of the life plans and its purpose which revolves around topics such as territory conservation, climate awareness, forest conservation, REDD+, carbon markets, biodiversity, ancestral knowledge, interculturality, indigenous culture, self-government, tradition exchange, food sovereignty, sustainable economy, technification, women's participation, productive activities, community engagement. Most of the project activities implemented so far reflect the execution of life plans.*
A-12: Build and support the implementation of the land use plan for indigenous reserves.		
A-12.1	*# of indigenous land use plans developed*	*Not reported in this monitoring period*
A-12.2	*# of land use plans in implementation*	*Not reported in this monitoring period*
A-13: Strengthen capacities to maintain and improve traditional production systems (e.g., maize, cassava, plantain, fisheries, minor species) and favor community dynamics (e.g., nursing, traditions, language).		
A-13.1	*# of people who participate in training, meetings or training sessions for the development of traditional production systems*	*The traditional production systems include the chagras system and the audit team visited these areas and interviewed the indigenous people of all the five IRs who practice this system by participating in training, meetings or training sessions for the development of traditional production systems. The audit team reviewed the supporting documentation provided by the project holder in Anexo 5. Evidencias Monitoreo/3er periodo/ folder/29/ and ensures that this activity is achieved successfully and strengthens the capacities of community members for the*

		development of traditional production systems.
A-13.2	*# of women who participate in training, meetings or training sessions for the development of traditional production systems*	*The traditional production systems include the chagras system and the audit team visited these areas and interviewed the women from all the five IRs who practice this system by participating in training, meetings or training sessions for the development of traditional production systems. The audit team reviewed the supporting documentation provided by the project holder in Anexo 5. Evidencias Monitoreo/3er periodo/ folder/29/ and ensures that this activity is achieved successfully and strengthens the capacities of women for the development of traditional production systems.*
A-13.3	*# of families that have established and/or improved chagras*	*The traditional production systems include the chagras system and the audit team visited these areas and interviewed the people from all the five IRs who have established and/or improved traditional production systems (chagras). The audit team reviewed the supporting documentation provided by the project holder in Anexo 5. Evidencias Monitoreo/3er periodo/ folder/29/ and ensures that this activity is achieved successfully and strengthens the community members' access to traditional production systems.*
A-13.4	*# of hectares of traditional production systems that are improved or established*	*Not reported in this monitoring period*
A-13.5	*# Malocas built or adequate*	*The audit team visited the Puerto Nare IR and witnessed the maloca that was built in this IR (see onsite photographs in Annex 7) and reviewed the file Perfil de proyecto_Arreglo Maloca.pdf/30/ that has photographic evidence of malocas that were built to confirm this activity has been met by the project.*

A-13.6	*# of actions carried out to preserve the elements of traditional cultural identity*	*During this monitoring period, the project carried out activities that contributed to the preservation of cultural identity such as chagras strengthening project, maloca, school of ancestral knowledge and a cultural event for traditional culture exchange. The audit team, during onsite visit, witnessed traditional dance, traditional arts such as paintings, basket weaving, making hunting tools, music and culture etc. (see onsite photographs in Annex 7). The audit team also reviewed the supporting documents/31/ to confirm this activity that aims to preserve the traditional cultural identity.*
A-14: Consolidate the indigenous guard and/or the monitoring team that help protect forests and strengthen the capacities of community members to contribute to territorial monitoring and deforestation control.		
A-14.1	*# of people who participate in awareness-raising, meetings or training sessions in territorial monitoring*	*The project has established a territorial monitoring team in Lagos El Dorado, Vuelta del Alivio, and Yavilla II IR to control deforestation. These team members affirmed that they attended the awareness-raising, meetings or training sessions conducted by the project. The audit team reviewed the Meeting minutes, attendance list and photographic records of the meetings/32/ to confirm this activity.*
A-14.2	*# of women who participate in awareness-raising, meetings or training sessions in territorial monitoring*	*The project has established a territorial monitoring team in Lagos El Dorado, Vuelta del Alivio, and Yavilla II IR to control deforestation. The women from this team affirmed that they attended the awareness-raising, meetings or training sessions conducted by the project. The audit team reviewed the meeting minutes, attendance list and photographic records of the meetings/32/ to confirm this activity.*
A-14.3	*Document of constitution or formalization of the*	*The people from all the five IRs were interviewed and the governors confirmed*

	Monitoring team and/or the Indigenous Guard	*the documentation related to formalization of the Monitoring team and/or the Indigenous Guard. As such, 5 documents have been formalized during this monitoring period. The audit team assessed and confirmed this activity upon thorough document review/33/. The monitoring groups are prevalent in 4 IRs except Barranquillita IR where a group of 11 constitute the indigenous guard group.*
A-14.4	*# of members belonging to the Monitoring team and/or the Indigenous Guard*	*The Monitoring team is made of 13 people from four IRs whereas the Indigenous Guard group has 11 members from Barranquillita IR. The audit team interviewed these members to know the nature and responsibilities of their jobs to confirm this activity. Upon review of supporting documents/33/, the audit team assures the same.*
A-14.5	*Programming of the activities of the Monitoring team and/or the Indigenous Guard in implementation*	*Not reported in this monitoring period*
A-15: Carry out the follow-up and monitoring of the forest in the indigenous reserve.		
A-15.1	*# of hectares of forest standing in the project area*	*The audit team reviewed the folders containing the maps of project area/15/ and the ER calculation sheets/16/ to confirm that 134,885.46 ha of forest stands in the project area at the end of this monitoring period.*
A-15.2	*# tons of CO2e avoided*	*The audit team reviewed and scrutinized the project area GIS database, maps and the calculated emission reductions/15/16/to confirm the avoidance of 2,302,166 tCO2e at the end of this monitoring period.*
A-15.3	*# of people employed for community monitoring*	*As discussed under activity 14.4, 13 adults along with 7 youths have been employed for monitoring activities. The audit team reviewed the payment receipts/34/ to*

		confirm that people from IRs have been employed for community monitoring.
A-15.4	*# of hectares of forest standing in the area of leakage*	*The audit team reviewed the folders containing the leakage area maps/15/ and the ER calculation sheets/16/ to confirm that 39,054.9 ha of forest stands in the leakage area at the end of this monitoring period.*
A-16: Recover vegetation cover by developing restoration actions with community members		
A-16.1	*# of people participating in awareness-raising, meetings or training sessions on restoration*	*Not reported in this monitoring period*
A-16.2	*# of women participating in awareness-raising, meetings or training sessions on restoration*	*Not reported in this monitoring period*
A-16.3	*# of hectares subject to restoration actions*	*The audit team reviewed the shapefiles, photographs and file Áreas de restauración_Dabucury.xlsx/35/ and confirmed this with the project team. The audit team reasonably believes that 19.6 hectares is subject to restoration actions (8.8 ha - Puerto Nare IR; 4.9 hectares - Vuelta del Alivio IR; 5.9 hectares - Lagos El Dorado IR).*
Additional activities outside the monitoring plan		
--	*Construction of storage warehouses*	*The audit team visited the storage warehouse in Lagos El Dorado IR during the onsite visit (see onsite photographs in Annex 7). The supporting documents/36/ provided by the project team for two warehouses in Yavilla II and one in Vuelta del Alivio IR was assessed which satisfactorily confirms this activity.*
--	*Improvement of child nutrition in the Yavilla II IR educational centre*	*In Yavilla II IR, the audit team interviewed the people to know about the child nutrition improvement/37/ by attending*

		the educational centre and confirms this activity to have been met by the project.

5.1.2 Monitoring plan implementation and monitoring report

The verification of the Dabucury REDD+ project corresponds to the third monitoring period of the project and was performed according to the validated monitoring plan, requirements of the selected methodology and applicable verification requirements. Additionally, the project has incorporated the tools provided by the standard to ensure the quality and reliability of the quantification and management of emission reductions.

The criteria established for this verification are outlined in Chapter 2 of this document. The verification process was conducted with a minimum assurance level of 95%. Furthermore, the material discrepancy in the data supporting both the baseline and the estimated greenhouse gas (GHG) emission reductions did not exceed 5%. The baseline scenario and mitigation outcomes were assessed against the validated baseline scenario as stipulated in the methodology selected for the Dabucury REDD+ project. Additionally, the procedures adopted to quantify the baseline scenario are in line with the emission factors, activity data, GHG emission projection variables and other relevant parameters according to the PD. The legal regulations in Colombia were taken into consideration throughout the project implementation and verification process and is in line with national circumstances, adopts good practices and that are verifiable in the framework of ISO 14064-3.

The implementation of the activities to reduce deforestation that are part of the project monitoring plan was verified by the audit team and confirms the use of the data/parameters in the quantification of carbon reductions. Additionally, the audit team confirmed that the calibration plan for equipment was not necessary as the project has utilized the official cartographic information and software. The data on forest degradation in the territory of the reserves were calculated using information from the Forest and Carbon Monitoring System (SMByC), following the methodological approach described in the Digital Image Processing Protocol for the Quantification of Deforestation in Colombia V.2 of IDEAM (Galindo et al 2014). The audit team scrutinized the data source to be appropriately used in this monitoring period and assumes that the emission factors are the same as those used in the FREL report. The area of standing forest present in the territory of the indigenous reserves is identified and estimated using Geographic Information Systems and satellite images from remote sensors. These are the official sources from IDEAM, where the National Reference Emission Level (NREL) and the parameters used in national inventories are established to estimate tCO_2e values from biomass.

The procedures adopted by the project holder were evaluated by the audit team and verified against the methodology and associated tools used in the project implementation. The audit team verified the reported parameters, their source, frequency of monitoring and criteria for measurements as indicated in the PD and deems to be accurate. The audit team verified that the necessary management system procedures such as the assignment of responsibilities and

authority for monitoring activities are consistent with the descriptions provided in the PD. Furthermore, through interviews and documentation review, the audit team found that personnel involved in the monitoring activities demonstrated a satisfactory level of knowledge and understanding of their roles and responsibilities, supporting the effective implementation of the monitoring plan.

After thorough examination of all the requirements in the monitoring report, the audit team reasonably affirms that the monitoring plan contains all the required parameters describing the project boundary, the project activities, the quality control procedures, the data, and parameter verification.

The project satisfactorily demonstrates the quantification, monitoring, reporting and verification of carbon credits using the BCR tool "Monitoring, Reporting and Verification (MRV) version 1.0"/5/. As such, the project holder has calculated the emissions reductions in a manner that is conservative and transparent. The project ensures quality in the quantification, management and monitoring of the GHG emission reductions, achieving overall efficiency and integrity of the GHG program. Further, the project has substantiated the methods, assumptions, parameters used, data sources and emission factors in a transparent and conservative manner considering the applied methodology and the approved plan in the PDD. The following table presents how the project covers each element regarding MRV aspects and corresponding CAB assessment.

Section in BCR MRV Tool	*Compliance*	*CAB assessment*
Section 6) Principles	*The Project has two guidelines to ensure application of these principles: the Quality Control and Quality Assurance procedure and the Administrative Mechanism.*	*The audit team reviewed and assessed the Quality Control and Quality Assurance procedure/38/ to ensure the project holder has involved in the design and implementation of the monitoring, reporting and verification of GHG projects by applying the principles set out under section 6 of MRV tool v1.0*
Section 7) Quantification and monitoring periods	*The projections of the project cover 30 years. The quantification periods are less than five years (the monitoring period subject to verification was 2 years and the previous verification was carried out on 2022).*	*The audit team affirms that the Quantification and monitoring periods comply with section 7 of MRV tool v1.0 and deems the information is accurate upon review of*

		ER sheets and project documents/16/.
Section 8) Conservative approach and uncertainty management	The project uses national emission factor values and forest data. Uncertainty management is addressed according to BCR rules. The project uncertainty is presented in section 16.4 of MR, and the reserve of carbon credits is applied in each verification process. Further details on data and parameter uncertainty management are provided in the Quality Control and Quality Assurance procedure.	The audit team reviewed the Quality Control and Quality Assurance procedure/38/ and the ER calculation sheets/16/ and confirms that the project holder has established and applied mechanism for managing uncertainty in the baseline quantification and mitigation results as per the section 8 of MRV Tool.
Section 9) Monitoring Process: a) Methodology applicability conditions b) description of the monitoring system, data collection, procedures. c) information about data generation, aggregation, recording, calculation and reporting d) organizational structure, roles and responsibilities or personnel, and emergency procedures for the monitoring procedure e) parameters used for baseline,	a) The conditions for the application of the REDD+ methodology and its compliance are described in section 2 of the PD. There were no changes during the monitoring period. b) The complete monitoring system is presented in section 14 of the PD (including monitoring methodology, frequency, responsible, among others), and includes the Quality Control and Quality Assurance procedure, and the Administrative Mechanism for the project. c) Data generation is described in project document (folder 1, PDD_Dabucury_ProClima_Instancia 1 y 2_V10.pdf; Calculations, aggregation, recording and reporting follow each equation defined in the REDD+ methodology (see Annex 15, file Cálculos_Dabucury_Instancia 1, 2 Y 3_v3.xslx) and each variable required and applied by the methodology is described in section 15.2 of this document. d) The Quality Control and Quality Assurance procedures and the Administrative Mechanism describe the organizational structure, roles,	The audit team reviewed the project documentation, PDD, MR, ER sheets/10/11/16/38/ and confirms the compliance with section 9 of the MRV Tool v1.0

project reductions, leakage and other relevant required by the methodology. *f) processes related to models and methods used to sampling and quality control.* *g) specific information on how data and parameters will be monitored*	*responsibilities, and procedures for dealing with special situations.* *e) Each variable required and used to define the baseline, project reductions, leakage and other specific variables are described in section 14 of the PD and section 15.2.1 of the Monitoring report.* *f) All models and methods considered in the project follow the methodological equations and principles and are described in section 14 of the PD, reductions estimations in Annex 15, file Cálculos_Dabucury_Instancia 1, 2 Y 3_v3. xslx* *g) The data monitoring plan is described in Section 14 of the PD and Section 15.2.2 of this document. Each indicator defined to report the project results includes the methodology for measurement.*	
Section 10) Monitoring plan	*The monitoring plan is presented in section 14 of the PD and has already been validated by a Conformity Assessment Body. The monitoring of the parameters used to quantify the baseline, the project and the leakage is presented in sections 15.2.1 and 15.2.2.*	*The audit team upon review of already validated monitoring plan, confirms the compliance of the project with section 10 of the MRV Tool.*

5.1.2.1 Data and parameters

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

Data / Parameter	*CTeq*
Data unit	*t CO2e/ha*
Description	*Net greenhouse gas emissions in the baseline from unplanned deforestation*
Source of data	*Forest Reference Emissions Level (FREL). Minambiente e IDEAM, 2019./101/*
Value applied	*557,6*
Justification of choice of data or description of	*Carbon emissions are estimated according to carbon stock content after deforestation. Aboveground and belowground*

measurement methods and procedures applied	*biomass is assumed to be released in the year of deforestation, and soil organic carbon is assumed to be progressively released at an annual rate of 1/20.*
Purpose of data	*Calculation of baseline and project emissions within project and leakage area.*
Comments	

Data / Parameter	*Forest Cover in Reference Region in 2008*
Data unit	*Ha*
Description	*Geographic identification of forest cover in the reference region at the beginning of the reference period (2008)*
Source of data	*Remote sensing data/15/16/48/*
Value applied	*820,105.48*
Justification of choice of data or description of measurement methods and procedures applied	*Calculated according to satellite images interpretation to identified forest cover using the FREL methodology to manage remote sensed imagery and process data.*
Purpose of data	*Determination of baseline scenario* *Calculation of project emissions*
Comments	

Data / Parameter	*Forest Cover in Reference Region in 2018*
Data unit	*Ha*
Description	*Geographic identification of forest cover in the reference region at the end of the reference period (2018)*
Source of data	*Remote sensing data/15/16/48/*
Value applied	*741,466.39*
Justification of choice of data or description of measurement methods and procedures applied	*Calculated according to satellite images interpretation to identified forest cover using the FREL methodology to manage remote sensed imagery and process data.*
Purpose of data	*Determination of baseline scenario* *Calculation of project emissions*
Comments	

Data / Parameter	*CSBaño*
Data unit	*Ha/year*
Description	*Total average area deforested per year during historical reference period in the reference region.*
Source of data	*Remote sensing data/15/16/*
Value applied	*7,863.9*
Justification of choice of data or description of measurement methods and procedures applied	*Mean deforestation in the reference region across the historical reference period.*
Purpose of data	*Determination of baseline scenario in project area* *Calculation of baseline emissions in project area* *Calculation of project emissions in project area*
Comments	

Data / Parameter	*Project area first and second instances in 2019*
Data unit	*ha*
Description	*Map showing the location and cover of forest land within the project zone at the beginning of the crediting period.*
Source of data	*Satellite imagery used is adequate in terms of spatial resolution (less than 30 meters) and an appropriate scale (Landsat and Planet Scope).*
Value applied	*115,746.28*
Justification of choice of data or description of measurement methods and procedures applied	*Satellite imagery used is adequate in terms of spatial resolution (less than 30 meters) and an appropriate scale. Calculated according to satellite images interpretation to identified forest cover using the FREL methodology to manage remote sensed imagery and process data.*
Purpose of data	*Calculate baseline emissions* *Calculate ex ante project emissions*
Comments	

Data / Parameter	*Project area third instance in 2021*

Data unit	*ha*
Description	*Map showing the location and cover of forest land within the project zone at the beginning of the crediting period in Barranquillita I.R.*
Source of data	*Satellite imagery used is adequate in terms of spatial resolution (less than 30 meters) and an appropriate scale (Landsat and Planet Scope).*
Value applied	*19,857.23*
Justification of choice of data or description of measurement methods and procedures applied	*Satellite imagery used is adequate in terms of spatial resolution (less than 30 meters) and an appropriate scale. Calculated according to satellite images interpretation to identified forest cover using the FREL methodology to manage remote sensed imagery and process data.*
Purpose of data	*Calculate baseline emissions* *Calculate ex ante project emissions*
Comments	

Data / Parameter	*DAlb*
Data unit	*Ha/year*
Description	*Baseline deforestation in project area during project implementation in instance 1 and 2.*
Source of data	*The parameter is based on the historical annual deforestation rate observed in the reference region. /15/16/*
Value applied	*1,109.88*
Justification of choice of data or description of measurement methods and procedures applied	*According to equations proposed on the reference methodology of the BCR, the project baseline deforestation is based on the annual historical deforestation rate observed in the reference region during the reference period.*
Purpose of data	*Calculate baseline emissions* *Calculate ex ante project emissions*
Comments	

Data / Parameter	*DAlb*
Data unit	*Ha/year*

Description	Baseline deforestation in project area during project implementation in instance 3 (Barranquillita).
Source of data	The parameter is based on the historical annual deforestation rate observed in the reference region. /15/16/
Value applied	190.41
Justification of choice of data or description of measurement methods and procedures applied	According to equations proposed on the reference methodology of the BCR, the project baseline deforestation is based on the annual historical deforestation rate observed in the reference region during the reference period.
Purpose of data	Calculate baseline emissions Calculate ex ante project emissions
Comments	

Data / Parameter	DAlb
Data unit	Ha/year
Description	Baseline deforestation in project area during project implementation for Instances 1, 2 and 3 combined.
Source of data	The parameter is based on the historical annual deforestation rate observed in the reference region.
Value applied	1,300.29
Justification of choice of data or description of measurement methods and procedures applied	According to equations proposed on the reference methodology of the BCR, the project baseline deforestation is based on the annual historical deforestation rate observed in the reference region during the reference period.
Purpose of data	Calculate baseline emissions Calculate ex ante project emissions
Comments	

Data / Parameter	National circumstances deforestation increase
Data unit	%
Description	Baseline deforestation in project area during project implementation is expected to increase due to local circumstances that accelerate forest conversion to other land uses and that are directly related to post-conflict agreements between national government and the guerrilla group FARC.

Source of data	2018 to 2022: Minambiente e IDEAM, 2019/101/ 2023 to 2027: Minambiente e IDEAM, 2024
Value applied	YEAR / % of increase 2019 0.3858 2020 0.4459 2021 0.4962 2022 0.5355 2023 0.259 2024 0.299 2025 0.336 2026 0.37 2027 0.401
Justification of choice of data or description of measurement methods and procedures applied	BCR methodology determines that projects may adjust the baseline deforestation rates according to national circumstances related with post-conflict local dynamics. According to the national reference level of forest emissions (Minambiente e IDEAM, 2019; Minambiente e DIEAM, 2024), it was necessary to consider that during the following years after the peace agreements were signed between the national government and the armed group, deforestation rates increase respect historical trends. The project is within a territory where armed groups have historically operated and it is subject to all expected dynamics related with post-conflict dynamics, thus, deforestation is expected to increase above historical trends during the following years after peace agreements were signed. The percentage of adjustment is based on the lowest national and regional trend that deforestation is expected to increase after 2017.
Purpose of data	Calculate baseline emissions Calculate ex ante project emissions
Comments	

Data / Parameter	Forest Cover in the leakage area in 2008
Data unit	Ha
Description	Geographic identification of forest cover in the leakage area at the beginning of the reference period (2008) in instances 1 and 2.
Source of data	Remote sensing data/15/16/
Value applied	34,370.97

Justification of choice of data or description of measurement methods and procedures applied	Calculated according to satellite images interpretation to identified forest cover using the FREL methodology to manage remote sensed imagery and process data.
Purpose of data	Determination of baseline scenario Calculation of project emissions
Comments	

Data / Parameter	Forest Cover in the leakage area in 2018
Data unit	Ha
Description	Geographic identification of forest cover in the leakage area at the beginning of the reference period (2018) in instances 1 and 2.
Source of data	Remote sensing data/15/16/
Value applied	33,094.03
Justification of choice of data or description of measurement methods and procedures applied	Calculated according to satellite images interpretation to identified forest cover using the FREL methodology to manage remote sensed imagery and process data.
Purpose of data	Determination of baseline scenario Calculation of project emissions
Comments	

Data / Parameter	Forest Cover in the leakage area in 2021
Data unit	Ha
Description	Geographic identification of forest cover in the leakage area at the beginning of the reference period (2021) in instance 3 (Barranquillita).
Source of data	Remote sensing data is provided in Annex 9, subfolder 9.9 Mapas y GDB tercera verificación 032025, subfolder CapasDabucury2008_2024
Value applied	7,268.53
Justification of choice of data or description of	Calculated according to satellite images interpretation to identified forest cover using the FREL methodology to manage remote sensed imagery and process data.

measurement methods and procedures applied	
Purpose of data	Determination of baseline scenario Calculation of project emissions
Comments	

Data / Parameter	CSBf,año
Data unit	Ha/year
Description	Total average area deforested per year during historical reference period in the leakage area in instances 1 and 2.
Source of data	Remote sensing data/15/16/
Value applied	127.69
Justification of choice of data or description of measurement methods and procedures applied	Mean deforestation in the leakage area across the historical reference period.
Purpose of data	Determination of baseline scenario in project area Calculation of baseline emissions in project area Calculation of project emissions in project area
Comments	

Data / Parameter	DAf
Data unit	Ha/year
Description	Baseline deforestation in leakage area during project implementation for instances 1 and 2.
Source of data	The parameter is based on the historical annual deforestation rate observed in the leakage area./15/16/
Value applied	122.95
Justification of choice of data or description of measurement methods and procedures applied	According to equations proposed on the reference methodology of the BCR, the leakage baseline deforestation is based on the annual historical deforestation rate observed in the leakage area during the reference period.
Purpose of data	Calculate baseline emissions Calculate ex ante project emissions

Comments	

Data / Parameter	DAf
Data unit	Ha/year
Description	Baseline deforestation in leakage area during project implementation for instance 3 (Barranquillita).
Source of data	The parameter is based on the historical annual deforestation rate observed in the leakage area./15/16/
Value applied	82.32
Justification of choice of data or description of measurement methods and procedures applied	According to equations proposed on the reference methodology of the BCR, the leakage baseline deforestation is based on the annual historical deforestation rate observed in the leakage area during the reference period.
Purpose of data	Calculate baseline emissions Calculate ex ante project emissions
Comments	

Data / Parameter	DAf
Data unit	Ha/year
Description	Baseline deforestation in leakage area during project implementation for instances 1, 2 and 3 combined.
Source of data	The parameter is based on the historical annual deforestation rate observed in the leakage area./15/16/
Value applied	209.11
Justification of choice of data or description of measurement methods and procedures applied	According to equations proposed on the reference methodology of the BCR, the leakage baseline deforestation is based on the annual historical deforestation rate observed in the leakage area during the reference period.
Purpose of data	Calculate baseline emissions Calculate ex ante project emissions
Comments	

Data / Parameter	Cab, tree
Data unit	tCO2/ha

Description	*Description Carbon stock in aboveground biomass in trees*
Source of data	*Minambiente e IDEAM, 2019. /101/*
Value applied	*445*
Justification of choice of data or description of measurement methods and procedures applied	*Regional biome data reported in the FREL is encouraged to be used to align with the national carbon accounting and attend the climate change mitigation guidelines.*
Purpose of data	*Emissions within Project boundaries*
Comments	

Data / Parameter	*Cbb, tree*
Data unit	*tCO2/ha*
Description	*Description Carbon stock in belowground biomass in trees*
Source of data	*Minambiente e IDEAM, 2019. /101/*
Value applied	*98*
Justification of choice of data or description of measurement methods and procedures applied	*Regional biome data reported in the FREL is encouraged to be used to align with the national carbon accounting and attend the climate change mitigation guidelines.*
Purpose of data	*Emissions within Project boundaries*
Comments	

Data / Parameter	$Csoc_{20años}$
Data unit	*tC/ha*
Description	*Description Carbon stock in soil organic carbon*
Source of data	*Minambiente e IDEAM, 2019. /101/*
Value applied	*3.7*
Justification of choice of data or description of measurement methods and procedures applied	*Regional biome data reported in the FREL is encouraged to be used to align with the national carbon accounting and attend the climate change mitigation guidelines.*
Purpose of data	*Emissions within Project boundaries*
Comments	

The audit team assessed the parameters specified at registration but not monitored during the quantification period such as default values and emission factors and concluded they were implemented in accordance with the applied methodologies.

5.1.2.1.2 Data and parameters monitored

Data / Parameter	*National circumstances deforestation increase*
Data unit	*%*
Description	*Baseline deforestation in project area during project implementation is expected to increase due to local circumstances that accelerate forest conversion to other land uses and that are directly related to post-conflict agreements between national government and the guerrilla group FARC and the El Niño phenomenon (dry season).*
Source of data	*Minambiente e IDEAM, 2024. /102/*
Value applied	*YEAR* / *% of increase* *2023* / *0.259* *2024* / *0.299* *2025* / *0.336* *2026* / *0.37* *2027* / *0.401*
Justification of choice of data or description of measurement methods and procedures applied	*BCR methodology determines that projects may adjust the baseline deforestation rates according to national circumstances related with post-conflict local dynamics. According to the national reference level of forest emissions (Minambiente e IDEAM, 2024), it was necessary to consider that during the following years after the peace agreements were signed between the national government and the armed group, deforestation rates increase respect historical trends. The project is within a territory where armed groups have historically operated and it is subject to all expected dynamics related with post-conflict dynamics, thus, deforestation is expected to increase above historical trends during the following years after peace agreements were signed. The percentage of adjustment is based on the lowest national and regional trend that deforestation is expected to increase after 2022.*
Purpose of data	*Calculate baseline emissions* *Calculate ex ante project emissions*
Comments	

Data / Parameter	*Project Forest Cover at the beginning and end of the monitoring period in the project area for instances 1 and 2*
Data unit	*Ha*
Description	*Map showing the location of forest land within the project area at the beginning and end of the monitoring period. If within the Project Area some forest land is cleared, the benchmark map shows the deforested areas at each monitoring event.*
Source of data	*Satellite images (Landsat and Planet Scope)/15/16/101/102/*
Value of monitored parameter	*June 2022: 115,320.82 ha* *August 2024: 115,068 ha*
Indicate what the data are used for	*Calculation of project area emissions*
Monitoring equipment	*Computers and GIS software. By using satellite images and remote sensing to map forest and non-forest covering the Project Area it is determined if there are any variations in the forest cover in the project area. Calculated according to satellite images interpretation to identified forest cover using the FREL methodology to manage remote sensed imagery and process data.*
Frequency of monitoring/recording	*Every 1 or 2 years with satellite images.*
Calculation method	*Following the methodology of FREL Colombia (Minambiente and IDEAM, 2019)*
QA/QC procedures to be applied	*Following the methodology of FREL Colombia (2019) the procedures are accurate and precise.*

Data / Parameter	*Project Forest Cover at the beginning and end of the monitoring period in the project area for instance 3 (Barranquillita)*
Data unit	*Ha*
Description	*Map showing the location of forest land within the project area at the beginning and end of the monitoring period. If within the Project Area some forest land is cleared, the benchmark map shows the deforested areas at each monitoring event.*
Source of data	*Satellite images (Landsat and Planet Scope)/15/16/101/102/*

Data / Parameter	*Project Forest Cover at the beginning and end of the monitoring period in the project area for instance 3 (Barranquillita)*
Value of monitored parameter	*January 2021: 19,857.23 ha* *August 2024: 19,817.46 ha*
Indicate what the data are used for	*Calculation of project area emissions*
Monitoring equipment	*Computers and SIG software. By using satellite images and remote sensing to map forest and non-forest covering the Project Area it is determined if there are any variations in the forest cover in the project area. Calculated according to satellite images interpretation to identified forest cover using the FREL methodology to manage remote sensed imagery and process data.*
Frequency of monitoring/recording	*Every 1 to 3 years with satellite images.*
Calculation method	*Following the methodology of FREL Colombia (Minambiente and IDEAM, 2019)*
QA/QC procedures to be applied	*Following the methodology of FREL Colombia (2019) the procedures are accurate and precise.*

Data / Parameter	*Project Forest Cover at the beginning and end of the monitoring period in the leakage area for instances 1 and 2.*
Data unit	*Ha*
Description	*Map showing the location of forest land within the leakage area at the beginning and end of the monitoring period. If within the leakage area some forest land is cleared, the benchmark map shows the deforested areas at each monitoring event.*
Source of data	*Satellite images (Landsat and Planet Scope)/15/16/101/102/*
Value of monitored parameter	*June 2022: 31,985.6 ha* *August 2024: 31,859.9 ha*
Indicate what the data are used for	*Calculation of leakage area emissions*

Monitoring equipment	*Computers and SIG software. By using satellite images and remote sensing to map forest and non-forest covering the Project Area it is determined if there are any variations in the forest cover in the project area. Calculated according to satellite images interpretation to identified forest cover using the FREL methodology to manage remote sensed imagery and process data.*
Frequency of monitoring/recording	*Every 1 to 3 years with satellite images.*
Calculation method	*Following the methodology of FREL Colombia (Minambiente and IDEAM, 2019)*
QA/QC procedures to be applied	*Following the methodology of FREL Colombia (Minambiente and IDEAM, 2019) the procedures are accurate and precise. The leakage area was adjusted as it overlapped with the project area of another REDD+ project. To prevent double accounting of emission reductions, the leakage area at the end of the second monitoring period was revised from 32,483.7 ha to 31,985.6 ha. This revised area serves as the initial value for the current monitoring period. By the end of this period, the leakage area remained at 31,859.9 ha. Further details are provided in Section 4.1.2 of this report.*

Data / Parameter	*DAf*
Data unit	*Ha/Year*
Description	*Baseline deforestation in leakage area of instances 1 and 2 during project implementation for the third monitoring period onwards.*
Source of data	*The parameter is based on the historical annual deforestation rate observed in the leakage area/15/16/.*
Value applied	*118.83*
Justification of choice of data or description of measurement methods and procedures applied	*According to equations proposed on the reference methodology of the BCR, the leakage baseline deforestation is based on the annual historical deforestation rate observed in the leakage area during the reference period.*
Purpose of data	*Calculate baseline emissions* *Calculate ex ante project emissions.*

Comments	*To avoid double carbon accountability, the leakage area at the end of the second monitoring period was 32.483,7 ha, and after the adjustment the total forest area was 31.985,6 ha. Based on the adjusted initial area for the third monitoring period, and the historical deforestation rate observed in the leakage area at the beginning of the project, a new baseline deforestation for the adjusted leakage area was calculated to monitor any increases or abnormal behaviour during this monitoring period.*

Data / Parameter	*Project Forest Cover at the beginning and end of the monitoring period in the leakage area for instance 3 (Barranquillita).*
Data unit	*Ha*
Description	*Map showing the location of forest land within the leakage area at the beginning and end of the monitoring period. If within the leakage area some forest land is cleared, the benchmark map shows the deforested areas at each monitoring event.*
Source of data	*Satellite images (Landsat and Planet Scope)/15/16/101/102/*
Value of monitored parameter	*January 2021: 7,268.5 ha* *August 2024: 7,194.9 ha*
Indicate what the data are used for	*Calculation of leakage area emissions*
Monitoring equipment	*Computers and SIG software. By using satellite images and remote sensing to map forest and non-forest covering the Project Area it is determined if there are any variations in the forest cover in the project area. Calculated according to satellite images interpretation to identified forest cover using the FREL methodology to manage remote sensed imagery and process data.*
Frequency of monitoring/recording	*Every 1 to 3 years with satellite images.*
Calculation method	*Following the methodology of FREL Colombia (Minambiente and IDEAM, 2019)*

Data / Parameter	*Project Forest Cover at the beginning and end of the monitoring period in the leakage area for instance 3 (Barranquillita).*
QA/QC procedures to be applied	*Following the methodology of FREL Colombia (Minambiente and IDEAM, 2019) the procedures are accurate and precise.*

Data / Parameter	*Project Forest Cover impacted by natural disturbance in the project area*
Data unit	*Ha*
Description	*Map showing the location of forest land impacted by natural disturbance in the project area during the monitoring period. If within the project area some forest has been lost due to natural disturbance, a benchmark map shows the impacted areas at each monitoring event.*
Source of data	*Satellite images (Landsat and Planet Scope)/15/16/*
Value of monitored parameter	*0*
Indicate what the data are used for	*Calculation of project emissions*
Monitoring equipment	*Computers and SIG software. By using satellite images and remote sensing to map forest and non-forest covering the Project Area it is determined if there are any disturbances like fires or mass remotion on forest cover in the project area.*
Frequency of monitoring/recording	*Every 1 or 2 years with satellite images.*
Calculation method	*Calculated according to direct observation of phenomena in satellite images.*
QA/QC procedures to be applied	*Following direct observation of forest loss and post-deforestation land characteristics, the procedures are accurate and precise.*

The audit team verified the application of the BCR TOOL. Monitoring, Reporting and Verification (MRV). v1.0 February 13, 2023/5/ as follows:

- *Confirmation of applicability conditions (CAB assessment and compliance in section 4.1.1)*

- *Description of the Monitoring System, including data collection, procedures (CAB assessment and compliance in section 5.1.2)*
- *Information about data generation, aggregation, recording, calculation and reporting (CAB assessment and compliance in section 5.2).*
- *Organization structure, roles and responsibilities of personnel, and emergency procedures for monitoring procedure/10/11/.*
- *Parameters used to calculate baseline, project emissions reductions, and leakage as well as other relevant parameters required by the applied methodology and the monitoring plan (CAB assessment and compliance in section 5.1.2, section 5.2.1 and section 5.2.4).*
- *Processes related to models and methods used to sampling and quality control (CAB assessment and compliance in section 5.1.2.3).*
- *Specific information on how data and parameters are monitored during the monitoring period (CAB assessment and compliance in section 5.1.2).*

5.1.2.2 Environmental and social effects of the project activities

The project holder has used BCR TOOL. Sustainable Development Safeguards SDSs Tool Version 1.1/6/ and the Annex A: Sustainable Development Safeguards (SDSs) assessment questionnaire/45/ as required by the tool, to identify potential risks related to Environmental and Socio-economic safeguards throughout the activities of this project and a biodiversity conservation initiative. These risks were assessed and consistent with the sustainable development safeguards of the host country, context and goals of the project/initiative.

The audit team, upon onsite visit and review of project area maps/15/, is of the firm opinion that the project activities implementation has not led to any kind of negative environmental impact. The project supporting documents have high pointed the positive outcomes owing to conservation and improvement of forest ecosystems when compared to the scenario before the project start date.

As per the requirements of section 5 of the BCR Tool/6/, the CAB has verified the compliance of the project to the above-mentioned tool/6/ to determine whether the project holder has complied with the present tool and has completed Annex A as follows:

(a)Not violate local, state/provincial, national or international regulations or obligations.

The audit team reviewed the project documentation/46/ and conducted a background investigation over the internet on official sources and considered the host country expert's inputs to firmly ensure that the actions implemented within the framework of the project are aligned with the objectives and goals of the national forest policy, especially regarding sustainable forest management and climate change mitigation and adaptation elaborated in section 5 of MR.

(b)Identify potential environmental and socio-economic effects resulting from the implementation of the project/initiative activities; use of Annex A: Sustainable Development Safeguards (SDSs) assessment questionnaire.

The project holder has used BCR TOOL. Sustainable Development Safeguards SDSs Tool version 1.1/6/ and the Annex A: Sustainable Development Safeguards (SDSs) assessment questionnaire/45/ as required by the tool to identify the potential environmental and socio-economic effects and the audit team reviewed the same to confirm that the project complies with the standard requirements.

(c)Develop preventive and/or mitigations activities to manage the risks.

The audit team reviewed the risk management section (section 16) of the PDD/10/ and confirms that the project has a robust preventive and/or mitigations activities in place to manage the risks.

(d)Periodically review and revise the assessment questions throughout the lifecycle of the project/initiative to ensure comprehensive consideration and management of all pertinent risks

The audit team, upon interaction with the project owner and team, reasonably confirms that the project holder has taken care to periodically review the risks throughout the life of the project and has considered its effective management by reviewing and revising the assessment questions.

(e)Provide the necessary criteria and indicators for monitoring the implementation of activities and achievement of action-plan targets.

Risk mitigation measures were defined in section 16 of the PD. The project holder has demonstrated risk mitigation measures based on the risks identified and the audit team assures the same.

(f) Carry out the validation/verification or certification by the CAB/CB, aimed at certifying that the Sustainable Development Safeguards of project/initiative activities are in compliance.

The audit team has effectively carried out the verification and certifies that the Sustainable Development Safeguards of project activities comply according to the criteria set out in the BCR and the Validation and Verification Manual, upon review of supporting documents/45/ and onsite visit. The audit team is of the opinion that the project holder has used appropriate methods to carry out the assessment of the identified risks and considered preventive and mitigation measures, within the framework of adaptive management resulting in adequate, accurate and objective SDSs assessment and risk management. The audit team also verified the precautionary measures for the identified risks as well as the mitigation actions for

potential impacts triggered by the project activities. During this monitoring period, there were no potential risks to the project/45/.

As a result of the assessment, the project holder has provided answers to the non-exhaustive assessment questions, accompanied by justifications for those responses, in accordance with the guidance provided in Annex A and the audit team ensures that the responses are valid and appropriate.

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

The audit team assessed the file QC-QA Procedure Dabucury.pdf/38/, which highlights the procedures to be carried out that ensures the quality of the information and that the GHG emissions estimates reflect the characteristics of the project, in an accurate, consistent, complete and transparent manner. The project holder has potentially demonstrated the implementation of the robust procedures aimed at ensuring quality control at all stages of the process. The main quality control activity consists of validating the quality of the information sources associated with the emission sources. In this sense, all data from the activities come from direct sources of information (workshops, consultations, field observations, records, among others), reliable external sources such as satellite images, coverage interpretations carried out by the Institute of Hydrology, Meteorology and Environmental Studies (IDEAM) and national socio-environmental studies etc. Evidence of a robust and rigorous quality management system for GHG reduction activities was observed both on-site at Miraflores facility and in the project documentation.

The focus of management of GHG reductions and the quality control for monitoring activities revolves around control of data and activity records; responsibility of developing the monitoring report; identification and review of project limits; identification and review of GHG sources and sinks; selection and review of quantification methodologies and review of accuracy and opportunities for improvement. The audit team was able to verify this and confirms its effect throughout the verification process ensuring the accuracy of the data collection contributing to the transparency and credibility of the GHG reductions. The QC-QA procedures involved a variety of tools, standardized formats for data collection and analysis and specific procedural guides. The relevance and pertinence of these tools designed to meet the specific goals of the project fully complies with the monitoring plan, requirements of the BCR standard v3.4 and the Proclima AFOLU Sector Methodological Document v2.2.

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

During the audit, a thorough review of 100% of the Excel spreadsheets was performed, confirming that the procedures for determining GHG reductions for project are aligned with the procedures described in the PD. The leakage emissions and leakage area identification are detailed in section 5.3 of the PDD. The area of leakage was defined considering the tendency of mobilization of deforestation agents in the territory, as well as the

characteristics of relationship and development of activities that occur in the project area. The leakage area of the third instance, corresponding to IR Barranquillita, is associated with the rivers that give access to this territory and facilitates the mobilization of people. According to the range of mobility of the deforestation agents and the access route's location, the boundaries of the leakage area were defined and was verified by the audit team upon interaction with local people in IR Barranquillita.

The information provided by the project holder and the quality control performed by the audit team on the results/16/ and the shapefiles/15/ of the project areas, QAQC procedure/38/, the audit team affirms that the procedures defined for periodical calculation of the GHG reductions are in line with those described in the PD/10/. The procedures established for the management of GHG reductions and related quality controls for monitoring activities were verified through control and quality procedures established by project/38/ and therefore ensure compliance with the methodological guidelines established by Proclima AFOLU Sector Methodological Document v2.2/2/.

The audit team verified and confirmed that, to ensure the quality of information, individuals responsible for each topic share the relevant data with other team members, who in turn verify its characteristics and quality before consolidating it into the required reports. Information generated from field activities is backed by clear and transparent evidence. Community members, along with the technical support team, document progress and share it with designated team members responsible for report preparation or for providing information to third parties. The formulas in the calculation files are verified, along with the summation of activity data, to ensure that total values align with the corresponding figures in official records. Subsequently, the consolidated results are compared against the maximum expected values, enabling validation of magnitudes and confirming that the data falls within the expected range. This process helps identify and correct errors related to transcription, parameterization, and other potential discrepancies. As a result of these quality control measures, the project ensured that the information on calculation of GHG reductions, and leakage presented in the monitoring reports is accurate, consistent, and well-supported.

The audit team also verified and affirmed the monitoring of project emissions and reductions for the current monitoring period is based on cartographic analysis of the project area, specifically forest and non-forest classification maps /15/16/44/. The project holder has robust data protection in place, maintaining records from project start date. It adheres to IPCC good practice guidance by executing a complete quality assurance and control (QA/QC) procedure. By rigorously managing carbon stock changes, the project ensures monitoring of the methods defined for the periodic calculation of GHG reductions, and leakage are both transparent, scientifically credible, robust and consistent.

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

The audit team interacted with the project team during the onsite visit and reviewed the files Procedimiento QC-QA Dabucury.pdf; Esquema Administración Proyecto REDD+

Dabucury_V4.pdf/38/ to acknowledge the assignment of roles and responsibilities for monitoring and reporting the variables relevant to the calculation of reductions. The REDD+ Dabucury Project Management Scheme highlights that the REDD+ project coordination framework is structured around defined entities, roles, and communication channels to ensure effective coordination and integration of project activities, community members, and third-party stakeholders. In each of the project's reserves, a standardized administrative structure has been established under the umbrella of the REDD+ Committee. This committee comprises individuals assigned to specific roles and responsibilities. The structure, as agreed upon with the communities, is documented and reflected in the community workspaces and has been discussed in various meetings held with the project participants.

All records and information filing are handled by Carbo-Terra team members. All project-related documentation and supporting materials are (forms, spreadsheets, geographic information, templates, and other evidence of development) must be physically archived (if applicable) and digitized for storage in the project's digital archive, which resides in the cloud using Dropbox or any software defined by the project coordinator. The project has distinct roles and responsibilities distributed among various teams as follows:

Project Coordination: This role assumes leadership in the development of monitoring reports and is responsible for designating and communicating with individuals assigned to specific topics. It ensures the collection and consolidation of information related to project activities, in alignment with the established monitoring plan. Additionally, Project Coordination supports the verification of compliance with the project's control and quality assurance principles.

Geographic Information Systems Technicians: The audit team reviewed the professional profile of GIS technicians/105/ who are responsible for supporting the collection of cartographic data required to calculate variables related to land cover and changes observed during the analysis period. They follow established principles to reduce uncertainty in emissions estimates and apply quality control and quality assurance methods throughout the data processing and analysis stages as expounded by the project team members.

Socio-environmental Technicians: The audit team reviewed the professional profile of Socio-environmental technicians/105/ who support the implementation of project activities both in the field and at the office level. They are responsible for collecting evidence of progress toward project objectives within Indigenous territories and serve as a key communication link between community members and project coordinators. Additionally, they assist in the preparation of reports and ensure proper documentation and archiving of project information as expounded by the project team members.

Community members: They are active participants in the development of field activities, as well as supporting the completion and recording of evidence of the process of activities in the territory.

External consultants: They are part of the project team and are assigned according to the needs identified at each stage. They support the implementation of activities and the preparation of reports, maintaining the quality and control of the information required by Project Coordination.

In this context, and under the established quality control system, the audit team is of the considered opinion that the project and the project holder can ensure clearly defined roles and responsibilities for the formulation, implementation, and monitoring of project activities necessary for calculating reductions.

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

The Project holder has assessed how the GHG Project contributes to the Sustainable Development Goals (SDGs) during this monitoring period by demonstrating the contribution of the project to the relevant SDGs and applied the BIOCARBON SDG Tool Version 1.0. July 13, 2023/9/, which includes Excel version 2.0/41/ available at https://biocarbonstandard.com/wp-content/uploads/BCR_SDG-tool.pdf along with the supporting documentation file SDG Contributions documentation support_Dabucury REDD+_3rd verification.xlsx/42/. The Annex 5 attached to this report provided a detailed assessment of project's contribution to SDGs.

The project activities such as establishment and maintenance of sugarcane and cacao crops, and chagras, training for crop management and monitoring activities, committee REDD+. reduction of deforestation framed in the REDD+ project implementation strategy contributed to the SDGs during this third monitoring period. As such, the project activities are linked to SDGs targets SDG2, SDG4, SDG5, SDG8, SDG15. The monitoring of activities implemented under the project, contributing to compliance with the above SDGs, was conducted in accordance with the guidelines outlined in Section 10 of the validated Project Design Document. The evaluation of each SDG and the level of contribution by the project allowed the audit team to arrive at the opinion that the project's actions reduced deforestation and promote sustainable development in the project area (Annex 5).

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

Project holder has demonstrated that the Dabucury REDD+ project provides additional benefits for the society or environment by confirming a model of criteria and indicators to verify the measurement and outcome. It also complies with the conditions defined for each of the three categories (biodiversity conservation, community benefits and gender equity) to constitute the project's additional benefits. Section 14.5 of PDD and 12 of MR includes a section that provides for the measurement and tracking of co-benefits. Considering that the project has positive environmental and social impacts, it is deemed to comply with the requirements set forth under the special category for the Wax Palm. The results of monitoring indicators for project co-benefits for this monitoring period along with CAB assessment are as follows:

Indicator ID	Indicator name	CAB assessment and conclusion
Biodiversity conservation		
EC-1.1	# of hectares subject to restoration actions	The audit team reviewed the shapefiles, photographs and file Áreas de restauración_Dabucury.xlsx/35/ and confirmed this with the project team. The audit team reasonably believes that 19.6 hectares is subject to restoration actions (8.8 ha - Puerto Nare IR; 4.9 hectares - Vuelta del Alivio IR; 5.9 hectares - Lagos El Dorado IR).
EC-1.2	# of High Conservation Values identified in the project area	The project holder has quantified High Conservation Values identified in the project area according to the criteria defined by the HCV Network which included 4 HCVs. They are: Fauna species (HCV 1: Species diversity), Traditional medicine (HCV 6: Cultural values), Traditional language (HCV 6: Cultural values) and Traditional subsistence production systems (HCV 5: Community needs). The audit team assures that among all the IR, forest protection has contributed to the conservation of key species such as the jaguar and the tapir. Traditional medicine and language have been addressed through community meetings and initiatives like the 'School of Ancestral Knowledge,' where elders help preserve and strengthen traditional practices. Additionally, during the monitoring period, actions were implemented in collaboration with the communities to improve the Chagras and was also expressed by the IR people.
EC-1.3	# of globally threatened species identified in the project area	The number of globally threatened species in the project area has been identified according to the information generated by the IUCN (Red Lists)/40/ and as such, 3 species were confirmed to be threatened in the project area. They are: Giant otter (Pteronura brasiliensis), Spider monkey

		or spider macaque (Ateles belzebuth) and Coryanthes vieirae.
EC-1.4	*# of hectares of forest standing in the project area*	*The audit team reviewed the folders containing the maps/15/ and the ER calculation sheets/16/ to confirm that 134,885.46 ha of forest stands in the project area at the end of this monitoring period.*
Benefits on communities		
EC-2.1	*# of hectares of productive systems that have special management measures to promote biodiversity*	*The audit team visited the sugarcane and cocoa production systems areas in all the IRs. These areas have been established as an agroforestry system which incorporates trees along with sugarcane or cacao. This effectively improves the biodiversity conditions and helps preserve the ecosystem services and better land use option. The audit team reviewed the supporting documents/22/ and visited the areas to confirm that 13.6 ha (4.7ha in Puerto nare; 8.9 ha in Lagos El Doardo IR) of sugarcane and 34.1 ha (17.9 ha in Vuelta del alivio; 16.2 ha in Yavilla II IR) of cacao agroforestry area.*
Gender equity		
EC-3.1	*# of women who improve their income with the development of the project's actions*	*The audit team reviewed the payment receipts/39/ of women and confirms that they improved their income upon interaction during onsite visit. These activities included traditional production systems (chagras), sugarcane and cacao production systems, REDD+ Committee functions and bonuses received. Hence, this activity is satisfactorily achieved by the project. It supported the actions that grant women the right to economic resources on an equal footing, as well as access to ownership and control of land and other assets, financial services, inheritance and natural resources, in accordance with national laws.*

5.2 Quantification of GHG emission reductions and removals

Assessment of the consistency of the GHG emission reductions or removals quantification in accordance with the applicable requirements of Proclima AFOLU Sector Methodological Document v2.2/2/ and the BCR Validation and Verification Manual (VVM) v2.4/3/ considered the information provided in the MR/11/, section 16.

At first, the appropriateness of applied methods and equations were verified, based on the activity data and the type of project described in the PDD/10/. Subsequently, the information provided as the spatial maps from official source (SyMBC) and database were evaluated and cross-checked, to confirm the accuracy of the spatial data used for quantification of GHG emission reductions that followed the methodological approach described in the Digital Image Processing Protocol for the Quantification of Deforestation in Colombia V.2 of IDEAM. This included the newly added instance corresponding to the Barranquillita IR area/15/16/.

The audit team performed a thorough and careful review of all input data, parameters, equations, statistics, conversions, calculations, and the resulting uncertainties and output data to ensure consistency with the BCR standard, BCR methodology and associated tools. Following this step, the rate of deforestation in the reference region, project area and leakage area during the historical reference period [instance 1 and 2: 2008 – 2018; instance 3: 2010 - 2020]/16/ which corresponds to the period of ten years before starting the project, was verified to ensure that the data accurately reflected the environmental situation. The audit team cross-verified the values and source of data provided from the secondary information, ensuring their consistency. The implementation of methods and equations along with the data units in the spreadsheet/16/ was checked thoroughly to confirm their accuracy and up to date incorporations. This monitoring period included the newly added third instance into the ER calculation sheets provided by the project holder and audit team deemed it to be accurate.

As per the requirements of the verification process, the audit team reproduced the GHG emission reduction calculations to confirm the accuracy and reliability of the reported outcomes. The auditors were provided with the validated emission factors, equations, and calculation spreadsheets/16/ to ensure all computational methodologies were accessible for thorough review. The audit team independently recomputed subsets of the analysis to verify the correctness of the results and confirm that the calculations were free from material errors.

In conclusion, the audit team deems that the project holder has clearly explained the procedure to estimate the net GHG reductions, provided in the MR/11/ and spreadsheet/3/. The methodology and relevant tools to calculate the net GHG emissions reduction from the project has been provided with sufficient clarity. Further, the assumptions and sources of data considered in the emission calculations were conservative and appropriate upon review of the supporting documents provided by the project holder.

5.2.1 Baseline or reference scenario

The audit team, as per the BCR Standard v3.4 and section 12.2.1, deems that the Dabucury REDD+ project does not meet the requirement for baseline reassessment as it has not yet completed 10 years since project start date. Hence, the already identified baseline conditions in the validated PDD persists to be applied for this third monitoring period. In addition, the criteria for adding new areas (Barranquillita IR) after project validation has been met by the project as discussed in section 4.1.4 of this report.

The project holder has established a baseline scenario that represents the GHG emissions that would occur in the absence of a GHG Project following the guidelines outlined in the BIOCARBON methodological document/2/ and the BCR Baseline and Additionality Tool, version 1.0 (BCR, 2023). The baseline scenario was identified from the changes in carbon stocks at the project boundaries, establishing the most likely land use at the start of the project and the detailed explanation is provided in section 6 of the validated PDD. The audit team considered the validation and verification report dated 15/10/2021 and the second verification report dated 30/10/2023 to confirm that the project complies with the above-mentioned standards and methodology.

The project complies with the BCR standard v3.4 and the audit team confirm that the project follows:

(a) transparently regarding assumptions, methods, parameters, data sources, and factors.

(b) considering uncertainty and using prudential assumptions.

(c) specifically, for each GHG Project activity.

(d) considering relevant national as also when applicable to sectoral policies and circumstances.

(e) maintaining consistency with the emission factors, activity data, projection variables of GHG emissions, and the other parameters used for the construction of the baseline scenario.

(f) implementing procedures to ensure data quality under ISO 14064-2 and the requirements of the selected methodology.

(g) in such a way that no GHG reductions can obtain, due to decreases in an activity outside the project business.

(h) covering emissions of all gases, defined in the applied methodologies, included in the project boundary under consideration.

This assessment is based on the validated PDD, MR and previous validation and verification reports.

The audit team verified and confirmed that the information provided for estimating the deforestation rate, that included an analysis of the change in forest to non-forest cover was made between at least two dates, in this case 2008 and 2018 were taken/2/10/15/16/. The audit

team confirms that the calculations executed are following the validated PDD and the applied methodology.

- *Annual historical deforestation in the reference region: To estimate annual historical deforestation in the reference region, the following equation is used:*

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

Where: CSBaño = Annual change in the area covered by forest in the reference region (ha) t2 = End year of the reference period t1 = Initial year of the reference period A1 = Forest area of the area under control at the initial time (ha) A2 = Forest area of the area under control at the final moment (ha). The audit team confirms that the Annual change in forest area under scenario without project (ha) in reference region is 78,639.10 ha/16/.

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

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

Where, EAlb = Annual emissionsin baseline scenario (tCO2/ha) DAlb = Annual historical deforestation in the baseline scenario (ha) CTeq = Carbon dioxide equivalent (tCO2e/ha). The annual emission from deforestation in the baseline scenario was calculated to be 725,040 tCO2e × % increase.

During the monitoring period, the percentage of increase due to national circumstances corresponds to the following values for instances 1 and 2: 25.9% (year 2023) and 29.9% (year 2024) (Minambiente e IDEAM, 2024) and for instance 3: 49.62% (year 2021) and 53.55% (year 2022) (Minambiente e IDEAM, 2019), 25.9% (year 2023) and 29.9% (year 2024) (Minambiente e IDEAM, 2024)/47/. The audit team cross-checked these values with official sources and other similar REDD+ projects in Colombia to confirm their accuracy.

- *To estimate baseline deforestation in the leakage area, the following equation is used for all the instances:*

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

Where, Where: $CSB_{lb,f}$ = Annual change in the forest cover in the leakage area, in without project scenario (ha) t2 = End year of reference period t1 = Starting year of the reference period $A_{1,lb,f}$ = Forest area of the leakage area at the beginning of the reference period (ha) $A_{2lb,f}$ = Forest area of the leakage area at the end of the reference period (ha). The audit team confirms that the annual change in the forest cover in the leakage area, without project scenario was estimated to be 127.69 ha for instances 1 and 2; and for Instance 3, it was estimated at 92.84 ha/16/.

Based on the historical deforestation rate observed in the leakage area for instances 1, 2 and 3, the baseline for deforestation in the leakage area was projected and defined during project implementation. The annual emission from deforestation in the leakage area in the baseline scenario is estimated from the following equation:

$$EA_{f,año} = DA_f \times CT_{eq}$$

Where: $EA_{f,ano}$ = Annual emission in the leak area (tCO2/ha) DAf = Historical annual deforestation in the leakage area (ha) CT_{eq} = Total carbon dioxide equivalent (tCO2e/ha). The audit team confirms that the equation used to calculate the annual emissions in leakage area is accurate as per the PDD and MR. The values calculated for both instances as such is presented below. The audit team concludes that the documentary evidence used in determining the baseline scenario is relevant and correctly justified.

Instance	Year	DAf	CT_{eq}	$EA_{f,ano}$
Instance 1 and 2	July 2022	59.4	557.6	34,278
	2023	118.8	557.6	68,556
	August 2024	79.2	557.6	45,704.5
Instance 3	2021	82.3	557.6	45,904
	2022	82.3	557.6	45,904
	2023	82.3	557.6	45,904
	August 2024	54.8	557.6	30,602

5.2.2 Conservative approach and uncertainty management

The project holder has established and applied mechanisms for managing uncertainty in the baseline quantification and mitigation results. In this project, the uncertainty values of 2019 FREL data were used as best practice to carry out the uncertainty assessment. The new carbon contents for biomass and soil organic carbon were published by the Government of Colombia (Minambiente and IDEAM, 2024). However, the uncertainty values for each variable were not disclosed.

The uncertainty values of the 2019 FREL are used to complete and report the uncertainty assessment. The uncertainty in the estimates of project reductions is related to the activity data and emission factors. The BCR methodology stipulates that for the FREL values that are used, uncertainty estimation is not required, hence is already calculated and disclosed in the FREL report. The activity data for the project (deforestation and forest degradation) was calculated using the SMByC information, following the methodological approach described in the Digital Image Processing Protocol for the Quantification of Deforestation in Colombia V.2 of IDEAM (Galindo et al 2014). The emission factors (carbon contents per deposit) are the same used in the FREL report. The uncertainty values reported in this project are the same disclosed by IDEAM in the FREL document, which corresponds to 9% activity data, aboveground biomass at 2.1%, belowground biomass (2%) and soil organic carbon 2% (Minambiente and IDEAM, 2019). Using the equation for combining the uncertainties of

various emission sources proposed by the IPCC (2006), the uncertainty of the emission factor was calculated. Using the equation for combining uncertainties of a single emission source, also proposed by IPCC (2006), the approximate error of the Project reductions was calculated. The audit team firmly assures that the steps taken by the project to assess uncertainty is appropriate and meets the requirements of the BCR Standard and applied methodology.

The audit team ensures that the information used in the ER calculation spreadsheets/16/ follows a conservative approach, particularly in relation to national reference values, quantification of uncertainty, and mapping data. The uncertainty is evaluated taken into account the map accuracy used in estimation of the emission calculations and the use of information from official sources such as IDEAM (https://www.ideam.gov.co/). This conservative approach included the use of conservative values and procedures by the responsible party to avoid overestimation of emission reductions.

a. Emission factor uncertainty:

Aboveground Biomass Amazonia biome: = 444,8 tCO2/ha/year

Below ground biomass: 98 tCO2/ha/year

Soil organic carbon: 14 tCO2/ha/year

*Emission factor uncertainty = Root ((444,8 tCO2/ha/year * 2.1%) + (98 tCO2/ha/year * 2%) +(14 tCO2/ha/year * 2%))*

Emission factor uncertainty = 2%

b. Activity data uncertainty:

The activity data was taken from the official information and methodology applied in the Forest and Carbon Monitoring System of Colombia (SMBYC)/48/. According to the FREL (IDEAM, 2019), the evaluation of the accuracy of the coverage changes maps included three aspects: i) estimates of the accuracy of the change, ii) estimates of the exchange area adjusted to eliminate the risk produced by classification errors and iii) confidence intervals associated with the estimation of accuracy parameters and coverage change area. The uncertainty results presented after applying this procedure correspond to:

Activity data uncertainty: 9%

i) Equation for combining uncertainties of a single emission source.

$$U_{total} = \sqrt{(U_1)^2 + (U_2)^2 + \cdots + (U_n)^2}$$

where, U total: Total uncertainty; U1 = percentage of uncertainty of each emissions source variable.

a. Uncertainty of Project reductions estimations:

Uncertainty of Project reductions estimations = Root ((2)²+(9)²)

Uncertainty of Project reductions estimations = 9.2%

Combining the uncertainties of the activity data and emission factors, the estimates of emission reductions were evaluated to have an uncertainty of 9.2%.

The audit team verified to ensure that the uncertainty levels associated with the activity data and emission factors comply with the criteria outlined in the BCR Standard and the applied methodological document. Based on this, the audit team concludes that the project used reliable data in a conservative manner to uncertainty management.

5.2.3 Leakage and non- permanence

The audit team interacted with the project team and confirmed that the project defined a leakage area that recognizes the dynamics of mobilization of deforestation agents and monitoring mechanisms have been established for the permanence of the project, as well as the forest cover associated with the spatial limits defined for the project which was also confirmed through information obtained from local indigenous people. In addition, the project includes the development of activities aimed at strengthening capacities to improve forest monitoring and surveillance, which are also complemented by the social control exercised by community members. The leakage management and control activities involve the full and effective participation of the community in the design and implementation of the project. The leakage management and monitoring defined by the project is based on the following elements:

- *Monitoring the forest cover present in the leakage area*
- *Training and implementation of territorial monitoring routes by the members that make up the project's monitoring group*
- *Involving community members in the productive activities of the project to reduce the need to participate in deforestation processes inside and outside the territory.*

During the monitoring period, there was no displacement of emissions, and deforestation in the leakage area was lower than estimated in the baseline scenario. Considering this, no emissions were deducted from the project's emission reductions during the monitoring period/15/16/. The project holder confirmed during the onsite visit that they have described the leakage management plan and the implementation of leakage and risk reduction measures. The leakage management and control activities outlined in section 11 of the MR involves the full and effective participation of the community in the design and implementation of the project. This is in line with the section 12.3 of the BCR standard v3.4.

Upon review of PDD, it was evidenced that the project owners identified risks of non-permanence associated with fires, floods, land tenure disputes, conflict between project actors, non-appropriation of project activities, governance deficit and community participation. Each of them was assigned a risk level, mitigation measure, monitoring indicator, reporting procedure, and monitoring frequency.

The project holder guaranteed that the project activities will be maintained during the quantification period by following mitigation measures such as: visual detection of fires during tours made by community members, interpretation of satellite images, defining a mechanism for communication and request support with entities that respond to emergencies (CDA, Firefighters, Army, National Unit for Disaster Risk Management - UNGRD), definition of a dialogue instance and mechanisms for the resolution of conflicts over land tenure, implementation of the activities defined and agreed with the community, according to the stages that are defined, monitoring of progress and expected results at each stage, definition and implementation of improvement actions to address the problems of appropriation of the identified activities, provide constant accompaniment to the actors involved in the project, updating or elaboration of indigenous life plans and implementation of prioritized activities, development of the territorial planning plans of the indigenous reserves, strengthening capacities for the management of traditional production systems, ensure the active participation of all community members who are involved in the project activities, socialize the progress of the project activities according to the defined planning. - ensure the participation of community members who are required in the decision-making bodies of the project and reservation of 20% of the total quantified GHG emission reductions for each verified period, 10% for this discount is placed in a reserve account specifically designated for that project. The remaining 10% of credits generated during the verification process will be placed in a General Reserve Account in the BIOCARBON registry as per the BCR TOOL. Permanence And Risk Management v1.1/7/.

Based on the auditor's professional judgement, onsite inspection and interaction with all the five IRs and local authorities, the audit team is of the considered opinion that the Dabucury REDD+ project's mitigation activities are consistent with its established scope and objectives. This is because the project encourages community participation where the local indigenous people actively involve in project planning and their needs are considered reducing the risk of displacement and ensuring project longevity. The economic incentives realized out of project activities (chagras, sugarcane and cacao etc) will be diverted for the community to participate in project activities, generating employment opportunities and well-being throughout the quantification period. This initiative promotes sustainable economic diversification by offering alternatives that reduce dependence on forest resources. It is complemented by education and training programs that emphasize the importance of conservation and sustainable resource management, thereby reinforcing traditional knowledge. Participatory monitoring and surveillance will empower community to oversee the project's implementation. Additionally, traditional management practices will be encouraged, fostering principles of harmonious coexistence with nature.

The audit team confirms that the risk is investigated in a detailed and consistent manner, and free from any inconsistencies reported or non-compliance with regulations. The risks of leakage and non-permanence of the project are evaluated during each monitoring period in accordance with the guidelines of the Permanence and Risk Management v1.1/7/ tool and the procedures outlined in the PDD. The involvement of community in the planning and implementation of the project and boosting sustainable activities creates an environment

favouring local indigenous people to flourish resorting to environmentally friendly way of life.

5.2.4 Mitigation result

In the meeting held on 26th Nov 2024 with Juan Eduarado Hernandez, the audit team was provided with a step-by-step overview of the GHG emission reductions calculations to ensure that the audit team understood the calculation methods and formulas applied and hence, found it to be consistent with the PDD and methodology/10/2/.

To ensure the mitigation results attributable to the project activities are adequately calculated, the audit team took several steps to assess the consistency of the quantification of GHG reductions with the applied methodology and the VVM as per the reported quantifications in MR under Section 16. In light of this, the audit team took measures such as: verification of the spatial maps and GIS database/15/, identification of appropriate methods and equations according to activity data and project type/2/16/, verification of the deforestation rate in the Reference Region during the historical reference period, verification of the conservatism of the data units, verification of data values and sources when provided from secondary information, e.g. activity data (deforestation and forest degradation) from SMByC/48/, review of complete implementation of methods and equations in spreadsheets/16/, verification of projected annual deforestation/degradation in the project area, verification of projected annual deforestation/degradation in the leakage area and project emissions, verification of comprehensive presentation of results in the documents. Hence, the accuracy of spreadsheet formulae, conversions and aggregations, as well as a review of the consistent use of data and parameters were confirmed by the audit team.

Activity data: The audit team conducted interviews with the project team and verified that the baseline scenario activity data referenced in the Emission Reduction calculation sheets/16/2/ were developed following the methodological approach described in the Digital Image Processing Protocol for the Quantification of Deforestation in Colombia V.2 of IDEAM (Galindo et al 2014)/48/ for the 2008–2018 period. Furthermore, the data incorporated appropriate adjustments to reflect national circumstances. The degradation analysis is carried out based on a fragmentation analysis, as provided by the methodology carried out by the SMByC Forest and Carbon Monitoring System office of the Institute of Hydrology, Meteorology and Environmental Studies – IDEAM in 2018. To estimate forest degradation through fragmentation analysis, the non-forest cover layers of the study area of the years 2008, 2016, 2018, and 2020 were used, the Landscape Fragmentation Tool for ESRI's ArcMap software was used, which performs an analysis of distances to the edge of the forest. The selected distance is 50 meters at the edge and a comparison was made between the fragmentation classes of the different periods to establish the transitions from one period to another.

Emission factors: The carbon pools and associated emission factors were described in the section 13.3 of the PDD. The conversion variables applied to the calculations/16/ comply with

the procedures described in the methodology/2/. The audit team verified these values based on previous validation and verification reports/49/ and deems to be true and accurate.

Uncertainty management: The project's uncertainty management procedures were discussed under section 5.2.2 of this report. Combining the uncertainties of the activity data and emission factors, the estimates of emission reductions were evaluated to have an uncertainty of 9.2%. The audit team verified to ensure that the uncertainty levels associated with the activity data and emission factors comply with the criteria outlined in the BCR Standard and the applied methodological document. Based on this, the audit team concludes that the project used reliable data in a conservative manner to uncertainty management.

GHG emissions: The verification process carried out for the Dabucury REDD+ project confirms the comprehensive and systematic assessments of the quantification of greenhouse gas reductions. The supporting documentation/15/16/ submitted has been deemed reliable and comprehensive, ensuring that the ex-ante emission reductions were appropriately formulated and accurately quantified.

5.2.4.1 GHG baseline emissions

Based on the historical deforestation rate observed in the reference region, the baseline for deforestation in the project area was projected and defined and is discussed in section 5.2.1 of this report. The procedures carried out to assess the quantification of GHG baseline emissions in accordance with the provisions of the applied methodology, during the monitoring period involved the verification of the ER calculation spreadsheets/16/. The following table shows baseline emissions in the project area (PA) and leakage area (AF) during the monitoring period. Total emissions include soil organic carbon emissions according to cumulative deforestation that occurred in previous years. The audit team thoroughly checked the values in ER sheets/16/ to confirm the accuracy and credibility of GHG baseline emissions during the third monitoring period.

Instances	*Year*	*AP: Deforestation baseline without project (tCO2e)*	*AF: Baseline emissions in leakage area (tCO2e)*
Instance 1 and 2	*July 2022*	*497,778*	*36,460.5*
	2023	*839,533*	*72,921.1*
	August 2024	*586,255*	*49,691.5*
Instance 3	*2021*	*158,855*	*45,904.2*
	2022	*165,617*	*47,023.9*
	2023	*138,850*	*48,143.5*
	August 2024	*97,124*	*32,842.1*

5.2.4.2 GHG project emissions

During the implementation of the project, the activity data and emission factors were monitored in accordance with the provisions of section 13.1. Managing uncertainty of the PDD/10/. The project's emissions were estimated following the procedure and equations presented in section 13.4 GHG emissions during the third monitoring period. The audit team reviewed the section 14.7 of the PDD and confirms that the equations and formula comply with the PDD, ER sheets and the applied methodology.

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

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

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

For instance 1 and 2: The annual change in area covered by forest in the project area (ha) was estimated to be 116.68 ha and the audit team confirmed the same is reflected in the ER calculation sheets/16/.

$$CSB_{proy,año} = \left(\frac{1}{2024.67 - 2022,5}\right) \times (115.320,8 - 115.068)$$

$$CSB_{proy,año} = 116,68\ ha$$

For instance 3: The annual change in area covered by forest in the project area (ha) was estimated to be 10.85 ha and the audit team confirmed the same is reflected in the ER calculation sheets/16/.

$$CSB_{proy,año} = \left(\frac{1}{2024.67 - 2021}\right) \times (19.857,2 - 19.817,4)$$

$$CSB_{proy,año} = 10,85\ ha$$

- *As a further step, the annual emission from deforestation observed in the project area was calculated from the following equation:*

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

Where: $EA_{REDD+proy,año}$ = Annual emission in the project area (tCO2/ha), $DEF_{REDD+proy,año}$ = Annual deforestation in the project area (ha), tCO2eq = Total carbon dioxide equivalent (tCO2e/ha).

For instance 1 and 2, and 3: The annual emission in the project area (tCO2/ha) was estimated as follows and the audit team confirmed the same is reflected in the ER calculation sheets/16/.

Instance	Year	$DEF_{REDD+proy,año}$	tCO2eq	$EA_{REDD+proy,año}$
Instance 1 and 2	July 2022	58	557.6	32.532
	2023	117	557.6	65.063
	August 2024	78	557.6	43.375
Instance 3	2021	11	557.6	6.049
	2022	11	557.6	6.049
	2023	11	557.6	6.049
	August 2024	7	557.6	4.033

Total emissions include soil organic carbon emissions according to cumulative deforestation that occurred in previous years. The summary of emissions in the project area during the monitoring period is provided in the table below.

Instance	Year	Deforestation emissions (tCO2e)
Instance 1 and 2	July 2022	38,318
	2023	71,643
	August 2024	48,820
Instance 3	2021	6,049
	2022	6,197
	2023	6,344
	August 2024	4,475

5.2.4.3 GHG leakage

Provide an assessment of the calculations for the GHG leakage during the monitoring (verification) period.

During the implementation of the project, the activity data and emission factors were monitored in accordance with the provisions of section 13.1. Managing uncertainty of the PDD/10/. The leakage emissions were estimated following the procedure and equations presented in section 13.4 GHG emissions during the third monitoring period. The audit team reviewed the section 14.7 of the PDD and confirms that the equations and formula comply with the PDD, ER sheets and the applied methodology.

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

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

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

For instance 1 and 2: The annual change in the area covered by forest within the leakage area was estimated to be 57.99 ha. The audit team confirmed that this value is accurately reflected in the Emission Reductions (ER) calculation sheets/16/.

$$CSB_{f,año} = \left(\frac{1}{2024{,}67 - 2022{,}5}\right) \times (31.985{,}6 - 31.859{,}9)$$

$$CSB_{f,año} = 57{,}9\ ha$$

For instance 3: The annual change in the area covered by forest within the leakage area was estimated to be 20.07 ha. The audit team confirmed that this value is accurately reflected in the Emission Reductions (ER) calculation sheets/16/.

$$CSB_{f,año} = \left(\frac{1}{2024{,}67 - 2021}\right) \times (7.268{,}5 - 7.194{,}9)$$

$$CSB_{f,año} = 20\ ha$$

- *As a further step, the annual emission from deforestation observed in the leakage area was calculated from the following equation:*

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

Where: $EA_{f,año}$ = Annual emission in the leakage area (tCO2/ha), $DEF_{f,año}$ = Annual deforestation in leakage area (ha), $tCO2eq$ = Total carbon dioxide equivalent (tCO2e/ha), $EA_{lb,f,año}$ = Annual emission from deforestation in leakage area in the baseline scenario (tCO2e).

For instance 1 and 2, and 3: The annual emission in the leakage area (tCO2/ha) was estimated as follows and the audit team confirmed the same is reflected in the ER calculation sheets/16/.

Instance	Year	$DEFf,año$	$tCO2eq$	$EA_{lb,f,año}$	$EA_{f,año}$
Instance 1 and 2	July 2022	29	557.6	36,460.5	24,469
	2023	58	557.6	72,921.1	41,032
	August 2024	39	557.6	49,691.5	27,881
Instance 3	2021	20	557.6	45,904.3	11.190
	2022	20	557.6	47,023.9	11.463
	2023	20	557.6	48,143.5	11.736
	August 2024	13	557.6	32,842.1	8.006

The summary of emissions in the leakage area during the monitoring period corresponds to the table below. Subtracting the emissions generated in the monitoring period from baseline emissions, a negative value is obtained, indicating that emissions are lower than baseline emissions. Total emissions include soil organic carbon emissions according to cumulative deforestation that occurred in previous years. The audit team checked the ER calculation sheets and confirmed that these values are correctly reflected/16/. The audit team verified this information and confirmed to be true and accurate.

Instance	*Year*	*AF: Baseline emissions in leakage area (tCO2e)*	*Annual emission in the leakage area (tCO2/ha) $EA_{f,año}$*	*Deforestation emissions in leakage area (tCO2e)*
Instance 1 and 2	*July 2022*	*36,460.5*	*24,469*	*-11,992*
	2023	*72,921.1*	*41,032*	*-31.889*
	August 2024	*49,691.5*	*27,881*	*-21.811*
Instance 3	*2021*	*45,904.2*	*11.190*	*-34,715*
	2022	*47,023.9*	*11.463*	*-35,561*
	2023	*48,143.5*	*11.736*	*-36,408*
	August 2024	*32,842.1*	*8.006*	*-24,836*

5.2.4.4 Ex-ante vs Ex-post Comparison of GHG emission reductions/removals

The reduction in emissions from deforestation avoided, in the monitoring period, is estimated according to the equation/10/ given below. The audit team verified that it was estimated to be 2,302,166 tCO2e (combined for all three instances).

$$RE_{DEF,REDD+proy} = (t_2 - t_1) \times \left(EA_{DEF,lb,año} - EA_{DEF,REDD+proy,año} - EA_{DEF,f,año}\right)$$

Where, $RE_{DEF,REDD+proy}$ = Reduction of emissions from deforestation avoided in the scenario with project (tCO2e), t_2 = End year of the reference period t_1 = Initial year of the reference period $EA_{DEF,lb,año}$ = Annual emission from deforestation in the baseline scenario (tCO2e) $EA_{DEF,REDD+proy,año}$ = Annual emission from deforestation in the project area (tCO2e) $EA_{DEF,f,año}$ = Annual emission from deforestation in the area of leakage (tCO2e).

The total reduction in emissions from deforestation and degradation (considered to be zero) avoided is estimated from the following equation given below. The audit team verified that it was estimated to be 2,302,166 tCO2e (combined for all three instances).

$$RE_{tot+proy} = RE_{DEF,REDD+proy} + RE_{DEG,REDD+proy}$$

Where: $RE_{tot+proy}$ = Reduction of total emissions from deforestation and degradation avoided in the project scenario (tCO2e) $RE_{DEF,REDD+proy}$ = Reduction of emissions from deforestation

avoided in the scenario with project (tCO2e) $RE_{DEG,REDD+proy}$ *= Reduction of emissions due to degradation avoided in the scenario with project (tCO2e).*

When comparing the net GHG emission reductions achieved during this monitoring period (ex post) and the estimated ex-ante reductions, the audit team confirmed that the variation ranged between 18.3% and 25.7% in the years of implementation as shown in this table.

Year (all instances)	*Baseline emissions (tCO2e)*	*% reduction estimated ex-ante*	*% reduction observed ex-post*	*Observed variation*
10-01-2021 – 31-12-2021	*1,58,855*	*-30%*	*-4%*	*25.7%*
01-01-2022 – 31-12-2022	*6,63,395*	*-27%*	*-7%*	*19.8%*
01-01-2023 – 31-12-2023	*9,78,383*	*-27%*	*-9%*	*18.3%*
01-01-2024 – 30-08-2024	*6,83,379*	*-27%*	*-8%*	*18.5%*
TOTAL	***24,84,012***	***-27%***	***-8%***	***19.2%***

The audit team's opinion for this variation is partly because leakage emissions have not been detected and no discounts were accounted to project area reductions. Ex-ante estimations reduce gross project area avoided emissions in 10% due to leakage emissions, so if no leakage emissions are detected in project implementation, a net difference of 10% is generated between ex-ante and ex-post emissions.

The project team also expressed that there is a demonstrated and increasing commitment from the community to protect forests and reduce land-use change. While the results align closely with initial expectations, they have exceeded projections due to enhanced community efforts and sustained conservation activities. Deforestation trends have remained consistently low since the start of the project, indicating a slower rate of forest loss compared to historical patterns. This reflects the effectiveness and positive impact of the project's strategy to control deforestation. The sustained maintenance of natural forest cover over time is a positive outcome, serving as both evidence of success and an incentive to further strengthen local community actions aimed at protecting their territory. The audit team firmly acknowledges that the project holder correctly applied the methodology and any referenced tools to calculate baseline emissions, project emissions, leakage and GHG emission reductions based on thorough review of project documentation and ER calculation sheets. The information in the Monitoring Report complies with the PD, the calculations provided and the applicable methodologies. Therefore, the results shown in the MR are reliable, consistent and accurate.

5.3 Sustainable development safeguards (SDSs)

The project holder has used BCR TOOL. Sustainable Development Safeguards SDSs Tool Version 1.1/6/ and the Annex A: Sustainable Development Safeguards (SDSs) assessment questionnaire/45/ as required by the tool, to identify potential risks related to Environmental and Socio-economic safeguards throughout the activities of this project and a biodiversity conservation initiative. These risks were assessed and consistent with the sustainable development safeguards of the host country, context and goals of the project/initiative.

The audit team, upon onsite visit and review of project area maps/15/, is of the firm opinion that the project activities implementation has not led to any kind of negative environmental impact. The project supporting documents have high pointed the positive outcomes owing to conservation and improvement of forest ecosystems when compared to the scenario before the project start date.

As per the requirements of section 5 of the BCR Tool/6/, the CAB has verified the compliance of the project to the above-mentioned tool/6/ to determine whether the project holder has complied with the present tool and has completed Annex A as follows:

(a)Not violate local, state/provincial, national or international regulations or obligations.

The audit team reviewed the project documentation/46/ and ran a background investigation over the internet on official sources and considered the host country expert's inputs to firmly ensure that the actions implemented within the framework of the project are aligned with the objectives and goals of the national forest policy, especially regarding sustainable forest management and climate change mitigation and adaptation elaborated in section 5 of MR.

(b)Identify potential environmental and socio-economic effects resulting from the implementation of the project/initiative activities; use of Annex A: Sustainable Development Safeguards (SDSs) assessment questionnaire.

The project holder has used BCR TOOL. Sustainable Development Safeguards SDSs Tool version 1.1/6/ and the Annex A: Sustainable Development Safeguards (SDSs) assessment questionnaire/45/ as required by the tool to identify the potential environmental and socio-economic effects and the audit team reviewed the same to confirm that the project complies with the standard requirements.

(c)Develop preventive and/or mitigations activities to manage the risks.

The audit team reviewed the risk management section (section 16) of the PDD/10/ and confirms that the project has a robust preventive and/or mitigations activities in place to manage the risks.

(d)Periodically review and revise the assessment questions throughout the lifecycle of the project/initiative to ensure comprehensive consideration and management of all pertinent risks

The audit team, upon interaction with the project owner and team, reasonably confirms that the project holder has taken care to periodically review the risks throughout the life of the project and has considered its effective management by reviewing and revising the assessment questions.

(e)Provide the necessary criteria and indicators for monitoring the implementation of activities and achievement of action-plan targets.

Risk mitigation measures were defined in section 16 of the PD. The project holder has demonstrated risk mitigation measures based on the risks identified and the audit team assures the same.

(f) Carry out the validation/verification or certification by the CAB/CB, aimed at certifying that the Sustainable Development Safeguards of project/initiative activities comply.

The audit team has effectively carried out the verification and certifies that the Sustainable Development Safeguards of project activities comply according to the criteria set out in the BCR and the Validation and Verification Manual, upon review of supporting documents/45/ and onsite visit. The audit team is of the opinion that the project holder has used appropriate methods to carry out the assessment of the identified risks and considered preventive and mitigation measures, within the framework of adaptive management resulting in adequate, accurate and objective SDSs assessment and risk management. The audit team also verified the precautionary measures for the identified risks as well as the mitigation actions for potential impacts triggered by the project activities. During this monitoring period, the audit team reviewed Annex A: Sustainable Development Safeguards (SDSs) assessment questionnaire/45/ that included answers provided by the project holder to the non-exhaustive assessment questions, accompanied by justifications for those responses. It was assessed during the onsite audit that there were no potential environmental and socio-economic risks throughout GHG project.

As a result of the assessment, the project holder has provided answers to the non-exhaustive assessment questions, accompanied by justifications for those responses, in accordance with the guidance provided in Annex A of the tool and the audit team ensures that the responses are valid and appropriate.

5.4 Project contribution whit the Sustainable Development Goals (SDGs)

The Project holder has assessed how the GHG Project contributes to the Sustainable Development Goals (SDGs) during this monitoring period by demonstrating the contribution of the project to the relevant SDGs and applied the BIOCARBON SDG Tool Version 1.0. July 13, 2023/9/, which includes Excel version 2.0/41/ available at

https://biocarbonstandard.com/wp-content/uploads/BCR_SDG-tool.pdf *along with the supporting documentation file SDG Contributions documentation support_Dabucury REDD+_3rd verification.xlsx/42/. The Annex 5 attached to this report provided a detailed assessment of project's contribution to SDGs.*

The project activities such as establishment and maintenance of sugarcane and cacao crops, and chagras, training for crop management and monitoring activities, committee REDD+. reduction of deforestation framed in the REDD+ project implementation strategy contributed to the SDGs during this third monitoring period. As such, the project activities are linked to SDGs targets SDG2, SDG4, SDG5, SDG8, SDG15. The monitoring of activities implemented under the project, contributing to compliance with the above SDGs, was conducted in accordance with the guidelines outlined in Section 10 of the validated Project Design Document. The evaluation of each SDG and the level of contribution by the project allowed the audit team to arrive at the opinion that the project's actions reduced deforestation and promote sustainable development in the project area (Annex 5).

5.5 Climate change adaptation

In addition to having robust and clear criteria to demonstrate contribution to climate change mitigation, the project holder has taken actions related to climate change adaptation, demonstrating that these are derived from the GHG Project activities. In this sense, the Dabucury REDD+ project integrates climate change mitigation and adaptation by reducing GHG emissions and enhancing resilience to current and future climate-related impacts. As outlined in Section 1.8 Adaptation to Climate Change of the PDD, the project aligns with several objectives of the National Plan for Climate Change Adaptation (2016), as well as with key strategies defined in the National Climate Change Policy. These activities follow the BCR Standard v3.4, section 11.8.

The audit team reviewed the project documentation and conducted onsite interviews with the local indigenous people of all the five IRs, and our assessment of the climate change adaptation is discussed below.

Under National Climate Change Policy:

- *Objective: managing knowledge about climate change and incorporating climate change adaptation in territorial planning. Policy strategic line: Territorial Strategies.*

The audit team verified and confirmed the project activities that aligns with the Line of action 1: 'Promote production systems that are more adapted to high temperatures, droughts or floods, to improve competitiveness, income and food security, especially in vulnerable areas.' The Line of action 1 was met by the project through practicing chagras system as witnessed by the audit team during onsite visit (see onsite photographs in Annex 7) and review of evidence/50/. This integrated chagras traditional system boosted crop resilience to climate variability and will improve competitiveness, incomes and food security, especially in vulnerable areas.

The audit team verified and confirmed the project activities that aligns with the Line of action 2: 'Promote comprehensive actions on farms, in chagras or communities that help the efficient use of the soil, and where the conservation of existing natural covers on farms, the restoration of degraded areas, the implementation of agroforestry systems, family farming, the reduction of deforestation and the restoration of degraded areas are privileged. and agricultural technological assistance that increases competitiveness and reduces vulnerability to climate change.' The Line of action 2 was met by the project through implementation of chagras, sugar cane and cacao crops placed in areas that were previously cleared. The audit team witnessed these activities during site visit and confirms to be true and accurate meeting objectives of climate change adaptation (see onsite photographs in Annex 7) and review of evidence/51/.

The audit team verified and confirmed the project activities that aligns with the Line of action 4: 'In the post-conflict scenario, provide productive alternatives in areas with processes of occupation of wastelands, illegal mining, illicit crops or occupation of forest reserves, which promote the maintenance or increase of forest carbon stocks, the closure of the agricultural frontier, and the use of climate-resilient agricultural and forestry production systems, in accordance with the vocation and agro-ecological conditions of the aforementioned areas.' The Line of action 4 was met by the project through active participation of local people to protect their forests from the identified deforestation and degradation drivers and agents. The project provides productive alternatives for local people that helps divert from deforestation activities, maintain forest carbon stocks and the closure of agricultural frontier expansion/15/ which was confirmed by the five IRs people.

- *Objective: Increase resilience through biodiversity and ecosystem management. Policy strategic line: Management and conservation of ecosystems and their ecosystem services for low-carbon and climate-resilient development.*

The audit team verified and confirmed the project activities that aligns with the Line of action 1: 'Promote the conservation and restoration of terrestrial ecosystems that provide environmental services that strengthen the adaptation of socioeconomic systems to climate change.' The Line of action 1 was met by the project through the implementation of the chagras considering their importance regarding food security and sovereignty. During the monitoring period, the project promoted the conservation of terrestrial ecosystems that deliver vital environmental services, thereby enhancing the resilience of socio-economic systems to climate change as acknowledged by the IRs people during the onsite visit. The audit team strongly believes that the chagras, considered very traditional and as lifeline among the people, helps meet the objectives of the intended resilience of socio-economic systems to climate change/50/.

The audit team verified and confirmed the project activities that aligns with the Line of action 3: 'Promote the conservation and restoration of terrestrial ecosystems that provide environmental services that strengthen the adaptation of socioeconomic systems to climate change.' The Line of action 3 was met by the project through management and conservation actions for ecosystems and their services in territorial planning such as surveillance routes

within project limits and establishment of new crops in previously intervened areas. This was confirmed by the audit team during the onsite visit by interacting with the territorial monitoring team/52/.

The audit team verified and confirmed the project activities that aligns with the Line of action 4: 'Strengthen Forest governance to prevent deforestation and forest degradation.' The Line of action 4 was met by strengthening of the forest governance to prevent deforestation through the implementation of the REDD+ strategy defined by the indigenous reservations, especially the surveillance routes and territory monitoring activities/52/.

Under National Plan for Adaptation to Climate Change - NPACC (2016)

- *NPACC Objective 1: Manage knowledge about climate change and its potential impacts.*

The audit team verified and confirmed the project activities that aligns with the 'NPACC Strategy 1B: Education, training, communication and public awareness on climate change.' During the monitoring period, spaces were created for socialization, dissemination, and community engagement to foster the appropriation of knowledge on the impacts associated with climate change. The audit team reviewed and confirmed the supporting evidence/53/ for these activities to be reasonably accurate.

- *NPACC Objective 2: Incorporate climate change adaptation into environmental, territorial and sectoral planning.*

The audit team verified and confirmed the project activities that aligns with the 'NPACC Strategy 2A: Incorporation of climate variability and change in the state's planning instruments.' During the monitoring period, the Indigenous Reserves Development Plans related to adaptability to the climate change and variability were implemented that revolved around Conservation of the traditional territory and the environment, Self-education and interculturality, and elderly as traditional knowledge guardians, Food sovereignty and sustainable economy, Women weavers of life and knowledge and Cultural practices/54/. This was discussed with the relevant governors of all five IRs and they expressed their content with their Indigenous Reserves Development Plans.

- *NAPCC Goal 3: Promote development transformation for climate change resilience.*

The audit team verified and confirmed the project activities that aligns with the 'Biodiversity and its ecosystem services.' During the monitoring period, the deforestation of 3,900 hectares was avoided within the project area due to the implementation of the project activities and was confirmed by the audit team/15/. The audit team verified and confirmed the project activities that aligns with the 'Food security and agricultural production.' During the monitoring period, the implementation of activities in the chagras traditional production system strengthened food security by promoting the access to traditional foods for all community members/50/.

The project implementation also contributed to improving community resilience to climate change impacts through the following outcomes such as improved conditions for the conservation of biodiversity and its ecosystem services, therefore, the maintenance of biological corridors that favour genetic flows along the territory were achieved. Further, project activities lead to forest preservation and an increased participation of community members that are more aware of climate change management and the alternatives to enhance their adaptation capacity/15/. It is important to note that the contribution indicators are intrinsically tied to the implementation of project activities and do not function independently. Adaptation to climate change is assessed based on the outcomes derived from these implementation efforts and complies with provisions of the BCR Standard v3.4.

5.6 Co-benefits (if applicable)

Project holder has demonstrated that the Dabucury REDD+ project provides additional benefits for the society or environment by confirming a model of criteria and indicators to verify the measurement and outcome. It also complies with the conditions defined for each of the three categories (biodiversity conservation, community benefits and gender equity) to constitute the project's additional benefits. Section 14.5 of PDD and 12 of MR includes a section that provides for the measurement and tracking of co-benefits. Considering that the project has positive environmental and social impacts, it is deemed to comply with the requirements set forth under the special category for the Wax Palm. The results of monitoring indicators for project co-benefits for this monitoring period along with CAB assessment are as follows:

Indicator ID	*Indicator name*	*CAB assessment and conclusion*
Biodiversity conservation		
EC-1.1	*# of hectares subject to restoration actions*	*The audit team reviewed the shapefiles, photographs and file Áreas de restauración_Dabucury.xlsx/35/ and confirmed this with the project team. The audit team reasonably believes that 19.6 hectares is subject to restoration actions (8.8 ha - Puerto Nare IR; 4.9 hectares - Vuelta del Alivio IR; 5.9 hectares - Lagos El Dorado IR).*
EC-1.2	*# of High Conservation Values identified in the project area*	*The project holder has quantified High Conservation Values identified in the project area according to the criteria defined by the HCV Network which included 4 HCVs. They are: Fauna species (HCV 1: Species diversity), Traditional medicine (HCV 6: Cultural values),*

		Traditional language (HCV 6: Cultural values) and Traditional subsistence production systems (HCV 5: Community needs). *The audit team assures that among all the IR, forest protection has contributed to the conservation of key species such as the jaguar and the tapir. Traditional medicine and language have been addressed through community meetings and initiatives like the 'School of Ancestral Knowledge,' where elders help preserve and strengthen traditional practices. Additionally, during the monitoring period, actions were implemented in collaboration with the communities to improve the Chagras and was also expressed by the IR people.*
EC-1.3	*# of globally threatened species identified in the project area*	*The number of globally threatened species in the project area has been identified according to the information generated by the IUCN (Red Lists)/40/ and as such, 3 species were confirmed to be threatened in the project area. They are: Giant otter (Pteronura brasiliensis), Spider monkey or spider macaque (Ateles belzebuth) and Coryanthes vieirae.*
EC-1.4	*# of hectares of forest standing in the project area*	*The audit team reviewed the folders containing the maps/15/ and the ER calculation sheets/16/ to confirm that 134,885.46 ha of forest stands in the project area at the end of this monitoring period.*
Benefits on communities		
EC-2.1	*# of hectares of productive systems that have special management measures to promote biodiversity*	*The audit team visited the sugarcane and cocoa production systems areas in all the IRs. These areas have been established as an agroforestry system which incorporates trees along with sugarcane or cacao. This effectively improves the biodiversity conditions and helps preserve the ecosystem services and better land use option. The audit team reviewed the supporting documents/22/ and visited the*

		areas to confirm that 13.6 ha (4.7ha in Puerto nare; 8.9 ha in Lagos El Doardo IR) of sugarcane and 34.1 ha (17.9 ha in Vuelta del alivio; 16.2 ha in Yavilla II IR) of cacao agroforestry area. areas to confirm that 13.6 ha (4.7ha in Puerto nare; 8.9 ha in Lagos El Doardo IR) of sugarcane and 34.1 ha (17.9 ha in Vuelta del alivio; 16.2 ha in Yavilla II IR) of cacao agroforestry area.
Gender equity		
EC-3.1	*# of women who improve their income with the development of the project's actions*	*The audit team reviewed the payment receipts/39/ of women and confirms that they improved their income upon interaction during onsite visit. These activities included traditional production systems (chagras), sugarcane and cacao production systems, REDD+ Committee functions and bonuses received. Hence, this activity is satisfactorily achieved by the project. It supported the actions that grant women the right to economic resources on an equal footing, as well as access to ownership and control of land and other assets, financial services, inheritance and natural resources, in accordance with national laws.*

5.7 REDD+ safeguards (if applicable)

The BCR Standard establishes a requirement regarding the REDD+ safeguards, as follows: "The REDD+ project holder shall meet the REDD+ safeguards requirements, considering the national context and including the definition of indicators for their monitoring, reporting and verification." The BCR Tool to Demonstrate Compliance with the Redd+ Safeguards. v1.1/8/ is intended to demonstrate compliance with the REDD+ Safeguards, or Cancun Safeguards. REDD+ safeguards are measures aimed at preventing the impairment of fundamental social, economic, or environmental rights and the occurrence of negative impacts from the design and implementation of REDD+ activities. It also includes measures to improve the obtainment and distribution of benefits generated by REDD+ activities. To comply with the requirements of section 18 of BCR Standard v3.4/1/ and BCR Tool to Demonstrate Compliance with the REDD+ Safeguards. v1.1/8/, the project holder has demonstrated compliance with each safeguard based on the principle of good faith as discussed below.

Monitoring of REDD+ Safeguards

BCR Safeguards	Evidence of compliance	CAB Assessment
Safeguard 1: "That actions complement or are consistent with the objectives of national forest programs and relevant international conventions and agreements."	i. Legal framework of the applicable national forest policy ii. Identification of the policy guidelines and objectives iii. List the objectives and goals of each of the forest programs and carry out a complementarity analysis explaining how or to what extent the Project complemented, improved or developed them.	The audit team is of the considered opinion that the actions implemented during the monitoring period complemented and were consistent with the objectives of national forest programs and relevant international conventions and declarations/46/ meeting the requirements of evidence of compliance. The legal compliance of the project will be reviewed and updated as and when necessary, by the project holder.
Safeguard 2: "The transparency and effectiveness of national forest governance structures, taking into account national legislation and sovereignty. Provide transparent and consistent information that can be accessed by all stakeholders and updated regularly. Be transparent and flexible to allow for improvements over time. Build on existing systems, if any."	The project owner must have tools that guarantee the effective, transparent and efficient disclosure of information associated with the project activities. To do this, he/she must keep a record of the means used for disclosure.	The audit team confirms that during the monitoring period, one General Assembly, one Implementation Assembly, and five workshops were held with the participation of community leaders and members, as well as the members of the REDD+ Committee, corresponding to the project management instance/17/25/27/53/104/.
	The project owner must demonstrate that the PQRS system has been in operation throughout the duration of the project, and keep a complete copy of all the requests, complaints, claims or requests made and their respective responses	The management of Petitions, Complaints and Claims is consolidated in the Project Design Document. Similarly, the project has a person in charge of the management of the PQRs in the REDD+ Committee. This mechanism was socialized during the general assemblies, implementation assemblies and workshops for the approval and execution of the project/43/. The audit team interacted with the IRs

		people and the person in charge of PQRS to confirm this information to be true and accurate. During this monitoring period, the list of PQR and its resolution is detailed in the file Relacion PQRS.xlsx/103/ and the audit team confirmed the same.
Safeguard 3: "Respect for the knowledge and rights of indigenous peoples and members of local communities, taking into consideration relevant international obligations and national circumstances and legislation, and bearing in mind that the United Nations General Assembly has adopted the United Nations Declaration on the Rights of Indigenous Peoples"	*Recognize the territory and make an inventory of the communities present therein*	*The audit team deemed that the project's activities were chosen and prioritized by the indigenous community's proponent of the project ensuring respect for their governance structures, rights, identified needs and the approach defined by their members. Social mapping products were developed to identify and locate the communities that would participate in the development and implementation of the project/46/.*
	Determine whether such communities belong to ethnically distinct communities or to local peasant communities and apply differential treatment according to the rights recognized in their favour, as provided for in the ILO Convention 169 and other international law regulations on human rights and applicable national regulations, as appropriate.	*Among the activities identified during the workshops, priority was given to strengthening cultural identity, promoting traditional agricultural practices, supporting the elderly, and enhancing the role of the monitoring group in territorial control and recognition efforts. The audit team believed that these activities are closely aligned with the protection and recognition of culture, self-governance, and traditional practices.*

	The Project Manager must record the development and results of the working groups through minutes, audio or video recordings, documents or any other means that guarantee that they were carried out in compliance with the objectives stated above.	*The minutes of meetings and attendance lists of the General Assemblies, implementation assemblies and workshops/17/25/27/29/53/ held during the monitoring period, were reviewed and confirmed by the audit team.*
	The project owner must sign conservation agreements with the communities present in the territory. The project owner may propose new forms of sustainable use of the territory. He must also ensure, through appropriate means, that those who sign the contracts or agreements are legally authorized to do so.	*The audit team interviewed the project holders and governors of all five IRs and assures that the actions defined within the framework of the project have been articulated with the community plans of the indigenous reserves, in this case the Indigenous Life Plans of the Indigenous Reserves were confirmed/55/28/. The audit team ensures that the contracts are signed by the governors of each IRs.*
Safeguard 4: *"The full and effective participation of stakeholders, in particular indigenous peoples and local communities, in the measures referred to in paragraphs 70 and 72 of the present decision"*	*The Project owner must use various means of communication such as the Internet, radio, workshops and billboards, adapted to the territory, and document community participation through minutes, audios, videos and other records, including the comments of the communities and the response to them.*	*Upon interaction with the IRs people and their captains, the indigenous people acknowledged that the project involved all representatives, community leaders and members in a participatory process for the formulation and implementation of the project, considering the applicable regulations and the organizational and management structure of the indigenous reserves. The participation of community members was evidenced by the attendance lists of the*

		REDD+ project structuring workshops. The audit team verified the evidence and deemed that General Assemblies and Implementation Assemblies for decision-making were held with the participation of members of all communities of the indigenous reserves/25/27/53/97/.
Safeguard 5: *"That actions are consistent with the conservation of natural forests and biological diversity, ensuring that those referred to in paragraph 70 of this decision are not used for conversion of natural forests, but are instead used to incentivize the protection and conservation of forests and their ecosystem services, and to enhance other social and environmental benefits."*	*The Project owner may provide photographic or video evidence of the joint work with the community for the conservation and restoration of ecosystems.*	*The audit team confirms that this requirement has been met by the project team and assessed the photographic or video evidence/17/25/27/29/53/ of the joint work with the community for the conservation and restoration of ecosystems.*
	To comply, the Project owner must demonstrate that the project complies with the applicable environmental regulations, presenting the required permits and authorizations, where applicable.	*The project complies with the applicable environmental regulations and were consistent with the objectives of national forest programs and relevant international conventions and agreements/46/. The project does not require any licenses, permits or authorizations for its implementation.*
	The Project owner must demonstrate through the corresponding technical means, using geographic visualization programs, that the Project activities have not generated the conversion of natural forest into other land uses. To do so, he must keep a copy of the images or files that support the above.	*As part of the activities carried out during the monitoring period, cartographic products and analysis of maps and images/15/ were developed that allowed the determination of the area of stable forest in the project area. In addition, community members carried out territorial monitoring*

		activities, such as monitoring routes/32/ which was witnessed by the audit team and assures it to be true.
6. "Actions to address the risks of reversals."	*The Project owner must prepare an analysis of the reversal risks that the Project faces, or may face in the future, and how these could be mitigated.*	*The project holder has identified and analysed reversal risks that the project may face during the early development stages of the project. As such, the first measure to reduce the risks of reversal is the strengthening of territorial control and management/32/ by the indigenous communities which will reduce and manage the risk of reversal and guarantee the sustainability of the results over time.*
	The Project owner must demonstrate the actions taken to ensure that the Project is maintained over time, by including in agreements or contracts different clauses or provisions focused on this objective, or by implementing risk management plans associated with reversal.	*In accordance with the provisions of the BCR Standard and considering that the project falls under the AFOLU sector, a 20% discount is applied to the total quantified GHG emission reductions/16/ for this verification period to mitigate the risk of project reversal and to comply with the requirements of the Permanence and Risk Management BCR Tool, version 1.1/7/.*
7. Taking action to reduce the displacement of emissions	*The Project Manager must establish in a plan the identification of the causes of leaks, the way in which monitoring will be carried out and the way to minimize them.*	*To comply with this safeguard, the report on the development of GIS monitoring actions of the leakage area and community monitoring with the identification of critical areas and events of GHG emissions to reduce the displacement of*

		emissions are considered. The leakage management and control activities outlined in section 11 of the MR involves the full and effective participation of the community in the design and implementation of the project. In addition, the project includes the development of activities aimed at strengthening capacities to improve forest monitoring and surveillance which was also confirmed by the IRs people during our onsite visit.
	The Project Manager must have the appropriate response protocol.	To comply with this safeguard, the Project holder has implemented response protocols for a quick, effective, and efficient action in the event of emissions leaks. The response protocols include procedures to identify and control such leaks which is explained in detail under section 11.7 of MR. the audit team confirms that during the monitoring period, Step 1 of the Leakage Protocol was implemented, and no leakage emissions were identified/15/16/.

5.8 Double counting avoidance

The audit team conducted a thorough cartographic visualization and review of the information in the documentation attached to the registry. Further, we conferred the platforms of the other standards, making an exhaustive search for the presence of other projects near or adjacent to the project. It is confirmed that no evidence was found to suggest that the mitigation project is enrolled in another GHG mitigation program or standard. As

such, the audit team affirms that the Dabucury REDD+ project has not been registered under any other GHG Program or Registry.

According to the conditions under which the project was verified and by making an updated review of the main registries VERRA, BCR, ECOREGISTRY, COLCX, PLAN VIVO, it was found that the leakage area of Instances 1 and 2 overlapped with project area of Jocÿ Bucÿrÿ Apÿrÿ project (Project ID: CDC-56) certified under 'EcoRegistry' program. The project holder has rectified the said leakage area as explained in section 1.4 and 15 of the monitoring report and the audit team verified that the entire area of the Dabucury REDD+ project (including the third instance) does not overlap with any other project. A clarification request was raised on this discrepancy and is effectively closed. During the assessment, the conditions established in section 25 of the BRC Standard were analysed, and it was determined that the project is unique and has no overlaps with other programs in the AFOLU sector.

Through the cartographic analysis, the audit team confirms that the project boundaries/15/ do not overlap with each other, thus ensuring that the activity data are not being quantified more than once for each analysis period.

To ensure robust and transparent accounting, and to avoid overestimation of Project-related benefits, the following criteria were evaluated as per the BCR TOOL. Avoiding Double Counting (ADC). Version 2.0/4/.

Criteria	*Happens?*	*Justification*
One ton of CO2e is counted more than once to demonstrate compliance with the same GHG mitigation goal.	*No*	*A ton of CO2e is not accounted for more than once to demonstrate compliance with the same GHG target.*
One ton of CO2e is counted to demonstrate compliance with more than one GHG mitigation target.	*No*	*One ton of CO2e is not counted to demonstrate compliance with more than one GHG target.*
A ton of CO2e is used more than once to obtain remuneration, benefits or incentives.	*No*	*The serial guarantees that a VCC will not be issued more than once.*
A ton of CO2e is verified, certified, or credited through the implementation of more than one GHG Project.	*No*	*The serial guarantees that a VCC will not be issued more than once.*

5.9 Compliance with Laws, Statutes and Other Regulatory Frameworks

The audit team verified the project's compliance with the requirements related to all relevant local, regional, and national laws, statutes and regulatory frameworks and laws related to GHG mitigation activities as per the requirements of section 11.7 of BCR Standard v3.4. A detailed information is outlined in section 5 of the MR and the file 7.1. Matriz Cumplimiento Legal_Dabucury REDD+ v2.pdf/46/. This also represents a documented procedure (Document Management System) that the project holder has implemented to identify and have access, on an ongoing basis, to relevant legislation and regulations and to periodically review compliance with these regulations. The project also complies with the laws related to the protection of human and indigenous peoples' rights, in accordance with international regulations, such as the United Nations Declaration on the Rights of Indigenous Peoples and ILO Convention 169 on Indigenous Peoples. The audit team, after thorough examination of legal compliance matrix/46/ and interview with local authorities, reasonably believes that the project has maintained transparency, consistency and traceability of the information provided by the project holder.

CAB assessment of Compliance with Laws, Statutes and Other Regulatory Frameworks:

Law/ Regulation	*Objective and description*	*Compliance with project*
Resolution 76 of 1993-04-14	*By which the legal nature of reservation is granted to a group of vacant lands located in the municipality of San José del Guaviare, Department of Guaviare, in favor of the indigenous communities of Lagos El Dorado, Lagos del Paso and El Remanso*	*The project complies with the provisions of Article 2, considering that it maintains its status as a collective, inalienable, imprescriptible, and unseizable territory/56/.*
Resolution 7 of1998-05-11	*By which the legal nature of reservation is granted in favor of the Cubeos indigenous communities of Yavilla II, to a piece of vacant land, located in the jurisdiction of the municipality of Miraflores, Department of Guaviare*	*The project complies with the provisions of Article 2, considering that it maintains its status as a collective, inalienable, imprescriptible, and unseizable territory/57/.*
Resolution 46 of 1998-11-30	*By which the legal nature of reservation is granted in favor of the Wananos, Carapanas, Cubeos and Piratapuyos indigenous*	*The project complies with the provisions of Article 4, considering that it maintains its status as a collective, inalienable, imprescriptible,*

	communities of Vuelta del Alivio, to a piece of vacant land, located in the jurisdiction of the municipality of Miraflores, Department of Guaviare	and non-seizable territory/58/.
Resolution 22 of 2003-04-10	By which two sections of vacant land located within the jurisdiction of the municipality of Miraflores, Department of Guaviare, are established as a reservation in favor of the indigenous community of Puerto Nare.	The project complies with the provisions of Article 3, considering that it maintains its status as a collective, inalienable, imprescriptible, and not subject to seizure/59/.
Political Constitution of Colombia 1991-07-04	Article 63: Public use assets, natural parks, communal lands of ethnic groups, protected lands, the nation's archaeological heritage, and other assets determined by law are inalienable, imprescriptible, and not subject to seizure.	It is fulfilled since the project was developed and implemented in accordance with the provisions of said article, considering that it does not modify the form of land ownership of the indigenous reservations proposing the initiative, so that the condition of being inalienable, imprescriptible and unseizable is maintained/60/.
Law 21 of 1991-03-04	Approving Convention No. 169 concerning Indigenous and Tribal Peoples in Independent Countries, adopted by the 76th Session of the ILO General Conference, Geneva 1989. Its purpose is to establish mechanisms for the protection of the cultural identity, human rights, and other rights of indigenous communities in Colombia as an ethnic group, and to promote their economic and social development to eliminate differences, in	The project complies with the provisions of the Law, considering that it respects the traditional practices of the members of the Indigenous reservations proposing the project. Likewise, it respects the right to collective property, as it does not modify the form of land tenure. Finally, it promotes the strengthening and protection of cultural identity through actions framed within the governance component, and social and economic

	order to ensure that these communities obtain real conditions of equality of opportunity with the rest of the national community. It also seeks to guarantee the right of peoples to decide on their priorities, improve their living, working, health, and educational conditions, and preserve their own customs and institutions, among other provisions.	development through the implementation of the governance components, productive activities, and social investment/61/.
Decree 1088 of 1993-06-10	It establishes regulations on the functioning of indigenous territories, the protection of their territories, and the association of indigenous communities, based on their participation and economic, social, and cultural strengthening.	This is compliant, given that the project was developed and implemented in accordance with the regulatory framework for the comprehensive development of indigenous communities (Article 3). Furthermore, the participation of community members has been in accordance with the constitution and bylaws/62/.
Decree 1386 of 1994-06-30	It establishes that the internal authorities of indigenous reservations exercise control over the administration of resources, in accordance with their uses and customs.	The project has ensured the full and effective participation of members of indigenous reservations in decision-making, prioritization of activities, and use of resources derived from the commercialization of Verified Carbon Credits, among other areas/63/.
Decree 2164 of 1994-12-07	It consolidates the land regulations for indigenous communities and establishes that areas designated as indigenous reserves will be managed and administered by the respective councils or traditional authorities of the	Regarding the management and administration conditions of the territories, the project respects the management and administration by the council of the indigenous reservations, whose members have knowledge of the project

	communities, in accordance with their uses and customs.	*and have actively participated in the development of the workshops, and in the design and implementation of the REDD+ project/64/.*
CONPES 2834 of 1996-01-31	*Adopts Colombia's Forest Policy to achieve the sustainable use of forests, conserve and consolidate the incorporation of the forestry sector into the national economy and improve the population's quality of life.*	*The project develops actions aimed at forest conservation and deforestation prevention. Likewise, among the actions to be implemented within the framework of the project is the strengthening of territorial management. During this monitoring period, territorial monitoring activities were executed to prevent deforestation within the project area.* *Finally, the project seeks to address the main causes of deforestation, which are primarily economic in nature. To this end, the project contemplates the development of profitable productive activities compatible with nature, which is expected to reduce pressure on forests and ensure the sustainability of the results obtained through project implementation over time/65/.*
Law 1021 Congress of the Republic 2006-04-20	*It establishes the National Forestry Regime, with the aim of promoting the sustainable development of the Colombian forestry sector within the framework of the National Forestry Development Plan. To this end, the law establishes the*	*The project complies with the general principles and standards defined in the law, considering that it promotes the development of activities aimed at conserving ecosystems and improving the living conditions of the members of the RIs that*

	administrative organization of the State and regulates activities related to natural forests and forest plantations.	*comprise the Dabucury REDD+ project, in addition to guaranteeing the right of indigenous communities to independent decision-making, in accordance with the Colombian Constitution/66/.*
National Plan (Adaptation to Climate Change) 2016	*It was designed to reduce the country's vulnerability and improve its response to the threats and impacts of climate change. The objectives defined for climate change adaptation include: i) Managing knowledge about climate change and its potential impacts; ii) Incorporating climate change adaptation into environmental, territorial, and sectoral planning; iii) Promoting the transformation of development for climate change resilience.*	*The project contributes to achieving the defined objectives by promoting the sharing, dissemination, and appropriation of knowledge about the impacts associated with climate change. It is also an initiative that seeks to contribute to climate change mitigation by reducing GHG emissions from deforestation and forest degradation/67/.*
Decree 926 Treasury 2017-06-01	*Modifies the heading of Part 5 and adds Title 5 of Book 1 of Decree 1625 of 2016, which regulates the procedure for making effective the non-accrual of the carbon tax and carbon neutral certification.*	*It complies with the provisions of article 3 regarding the characteristics of emission reductions to certify the non-causation of the carbon tax and voluntary emissions offsets, in the sense that a methodology developed by a carbon standard (BioCarbon) that has been publicly consulted is used/68/.*
Resolution 1447 of 2018-08-01	*Regulates the monitoring, reporting, and verification system for mitigation actions at the national level, as set forth in Article 175 of Law 1753 of 2015.*	*It complies with the provisions of Articles 39, 40, 41, and 43 regarding the methodological reconstruction for analyzing and interpreting satellite*

		images in the project area and the definition of boundaries, as well as the emission factors used, deforestation rates for the project area and definition of the baseline, and project additionality criteria/69/.
Resolution 471 of 2020-05-14	*Establishes the minimum technical specifications that official basic cartography products of Colombia must have.*	*It complies with the provisions of Articles 2, 4, 5 and 6 regarding the technical specifications of cartographic products for official purposes/70/.*
Resolution 831 of 2020-09-30	*It modifies Resolution 1447 of 2018, which establishes the registration requirements with RENARE and the validity of projects for reporting and cancellation in RENARE. It also establishes guidelines for maintaining and demonstrating the methodological consistency of the baselines for sectoral projects.*	*It complies considering that the project was formulated and registered in accordance with the provisions of Resolution 831 of 2020 and follows the opinions established in Resolution 1447 of 2018/71/.*
CONPES 4021 of 2020-12-21	*"Forests, Territories of Life" Comprehensive Strategy for Deforestation Control and Forest Management: Approved in 2020 (CONPES Document 4021), its main objective is to reduce deforestation and forest degradation, as long as forest management is promoted in Colombia, under a sustainable comprehensive rural development approach. The CONPES Document focuses on the actions planned under the Strategy.*	*It is compliant since the project has been formulated and developed in accordance with the guidelines of the Comprehensive Strategy for Deforestation Control and Forest Management. Therefore, it allows for strengthening forest governance by making a long-term commitment to moving toward sustainable rural development based on natural forests, which contributes to improving the quality of life of rural ethnic communities/72/.*

Resolution 210 of 2018-06-19	Issues environmental determinants for the formulation, review, and adjustment of the Territorial Planning Plans of the municipalities of the department of Guaviare.	It complies with the provisions of Article 6 regarding the environmental determinants related to the special protection areas, including the indigenous reserves included in the project/73/.
Law 2169 of 2021-12-22	Promotes Colombia's low-carbon development by establishing minimum carbon neutrality and climate resilience goals and measures	The project complies with Article 3. Pillars of the transition to carbon neutrality, climate resilience, and low-carbon development, which defines pillars such as the development of climate change actions that contribute to food security and health, the adoption of measures that promote environmental protection, and the creation of strategies for forest protection and addressing deforestation/74/.
Law 164 of 1994	COP16 Decision 1 requested, in accordance with national circumstances, that Parties take measures to reduce emissions from deforestation and forest degradation, set aside forest reserves and promote sustainable forest management.	degradation, set aside forest reserves and promote sustainable forest management. During the monitoring period, a total of 2,302,166 tCO2e of GHG emissions were reduced from deforestation within the project area/15/16/75/.
National Forestry Development Plan 2000	Consolidates a comprehensive vision of the conservation and sustainable use of forest ecosystems and resources, addressing aspects such as the protection and conservation of forest ecosystems, the development of communities and their respect for	The project is articulated with the NFDP, especially with regard to the program for the management, conservation and restoration of forest ecosystems, and the subprogram for the in situ conservation of ecosystems and biodiversity, considering that it seeks to reduce

	traditional and ancestral knowledge, and the use and conservation of forest ecosystems.	*deforestation and contribute to the conservation of the vegetation cover that constitutes the project area, and to strengthen the territorial planning and governance of the indigenous communities that owns the project. A total loss of 3,900 ha of forest was avoided in the project area during the monitoring period/15/76/.*
National development plan 2018 - 2022	*Pact for Sustainability: Seeks a balance between productive development and environmental conservation.*	*The Dabucury REDD+ project contributes to the achievement of the goals defined in the theme of Forest, Biodiversity and Ecosystem Services, to the extent that it seeks to reduce the trend of growth in deforestation/77/.*
Proposed reference level of Colombia's forest emissions from deforestation for payment for REDD+ results under the 2019 UNFCCC	*presents the benchmarks to assess Colombia's performance in the implementation of REDD+ activities. The proposal presents the reference levels by biome (Amazon, Andes, Caribbean, Orinoco and Pacific).*	*The project conducted a methodological reconstruction and validated the percentage increase applied due to national circumstances for baseline estimation in each monitoring year. Additionally, it used the emission factors defined in the FREL for estimating emission reductions/78/.*
National REDD+ Strategy	*Defines REDD+ policies and measures that will reduce GHG emissions associated with the forest sector. It outlines the "roadmap" that sets out the activities that can be done, how they can be done, and the financial resources required. It is part of the actions on Climate Change contemplated in the*	*The Dabucury REDD+ project actively contributes to the achievement of the objectives outlined under the National REDD+ Strategy, by aiming to curb the upward trend in deforestation. It establishes REDD+ policies and measures designed to reduce greenhouse gas (GHG) emissions from the*

	National Development Plan 2018-2022.	forest sector. The project presents a strategic 'roadmap' detailing the planned activities, implementation methodologies, and required financial resources. Moreover, it aligns with the climate change mitigation efforts set forth in Colombia's National Development Plan 2018–2022/79/.
Nationally Determined Contributions (NDCs), (2020)	Colombia updated the Nationally Determined Contribution (NDC) at the end of 2020, the goal of reducing projected emissions by 51% by 2030. Much of Colombia's forests are in indigenous reserves and their preservation depends on the defense of ways of life appropriate to the territory (Government of Colombia, 2020)	The project promotes the active participation of these focus groups, contributing directly to the country's goal of reducing the annual rate of deforestation and emission of GHG/80/.
Law 2294 of 2023 – National Development Plan 2022-2026	provisions regarding the social and environmental safeguards defined by the United Nations Framework Convention on Climate Change – UNFCCC and adopted by the country through its National Interpretation of Social and Environmental Safeguards.	The project complies with the Article 230 considering that it has had Free, Prior and Informed Consent since its formulation and during its implementation, considering that it is the indigenous communities who are the owners of the initiative/81/. The assessment of compliance with the safeguards is presented in section 5.7 of this report.
Decree 1275 of 2024	Functioning of indigenous territories in environmental matters and environmental competencies of indigenous authorities.	The project complies with Article 5, as the indigenous governments determine the conservation and management mechanisms to

		conserve the forest resources of their territories. Likewise, it complies with Article 6, considering that the activities carried out by the project are framed within several of the pillars defined in the Indigenous Life Plans of the indigenous reserves that own the project, and it is the indigenous reserves that manage the project's resources to conserve the forests in their territories/55/82/.
United Nations Declaration on the Rights of Indigenous Peoples 2007	*Prohibition of discrimination against indigenous peoples and promoting their full and effective participation in all aspects affecting them. It also mentions that indigenous peoples have the right to full enjoyment of all human rights and fundamental freedoms recognized by the Universal Declaration of Human Rights and United Nations international human rights law.*	*The implementation of the REDD+ project contributes to the fulfilment of these principles because it gives the community access to a financial mechanism based on the legitimate enjoyment of indigenous rights over their territories. As owners of the land and the project, the communities define the social, productive, monitoring and governance investments to be made with the carbon revenues, based on the project activities defined by them according to their needs and priorities/83/.*
National Interpretation of Social and Environmental Safeguards for REDD+ in Colombia	*framework developed to ensure that REDD+ actions align with national priorities and international commitments—particularly the UNFCCC Cancun Safeguards. It provides a country-specific understanding of how to apply these safeguards in the*	*Project implementation takes into account all safeguards related to REDD+ projects. All social, environmental and institutional safeguards have been addressed to ensure legal compliance and recognition of ethnic rights/84/. The assessment*

	Colombian context, integrating principles of human rights, environmental protection, respect for Indigenous Peoples and local communities, and the promotion of good governance. The interpretation guides the implementation of REDD+ activities to prevent negative impacts and enhance social and environmental co-benefits, ensuring transparency, participation, and accountability throughout the process.	*of compliance with the safeguards is presented in section 5.7 of this report.*
Resolution 26 of July 19, 1994 (issued by INCORA)	*a vacant land located in the jurisdiction of the Police Inspectorate of Barranquillita, Miraflores, Municipality of San José del Guaviare, Department of Guaviare, is constituted as an Indigenous Reserve in favor of the Tucano de Barranquillita community.*	*The project complies with the second and sixth articles of the resolution, considering that the administration and management of the lands oversees the cabildo of the indigenous reserve, respecting its uses and customs, and that it maintains the condition of being a collective, inalienable, imprescriptible and unseizable territory/13/.*

5.10 Carbon ownership and rights

The Dabucury REDD+ project has its project activities in five Indigenous Reservations (Lagos El Dorado, Lagos Del Paso and El Remanso IR, Vuelta Del Alivio IR, Yavilla Ii IR, Puerto Nare IR and Barranquillita IR) who are the owners of the project. The five Indigenous Reservations, CARBO Sostenible S.A.S. and Terra Commodities S.A.S. are the project holders who are responsible for the design, validation, monitoring, verification and registration of a GHG project.

The project holder has demonstrated the ownership of VCCs and rights to the land tenure, as the project is implemented within these five IRs territories. These areas have been legally granted by land tenure resolutions/13/56-59/ as mentioned below. The audit team

thoroughly assessed these documents during desktop review and onsite visit and considered the valuable inputs from the host country expert to affirm the land tenure and rights of the five IRs to be legal and accurate.

Indigenous Reserve	***Resolution***	***Evidence of land ownership***
Lagos El Dorado, Lagos del Paso y El Remanso	*Resolution INCORA 076 of 1993*	*Folder Anexo 4. Documentos Representación y Tenencia de la Tierra RI, 4.1. Representación RI Lagos El Dorado, file 4.1.5. Resolución 076 del 14 de abril de 1993 - RI Lagos El Dorado.pdf/56/.*
Yavilla II	*Resolution INCORA 007 of 1998*	*Folder Anexo 4. Documentos Representación y Tenencia de la Tierra RI, subfolder 4.3. Representación RI Yavilla II, file 4.3.5. Resolución 007 del 11 de mayo de 1998 - RI Yavilla II.pdf/57/.*
Vuelta del Alivio	*Resolution INCORA 046 of 1998*	*Folder Anexo 4. Documentos Representación y Tenencia de la Tierra RI, subfolder 4.2. Representación RI Vuelta del Alivio, file 4.2.5. Resolución 046 del 30 de noviembre de 1998 - RI Vuelta del Alivio.pdf/58/.*
Puerto Nare	*Resolution INCORA 022 of 2003*	*Folder Anexo 4. Documentos Representación y Tenencia de la Tierra RI, subfolder 4.4 Representación RI Puerto Nare, file 4.4.4. Resolución 022 del 10 de abril de 2003 - RI Puerto Nare.pdf/59/.*
Barranquillita	*Resolution INCORA 026 of 1994 (title)* *Resolution INCORA 3918 of 1994 (extension)*	*Folder Anexo 4. Documentos Representación y Tenencia de la Tierra RI, subfolder 4.5. Representación RI Barranquillita, files 4.5.4. Resolución 026 del 19 de julio de 1994 - RI Barranquillita (Creación).pdf and 4.5.5. Resolución 3918 del 08 de agosto de 1994 - RI Barranquillita (Ampliación).pdf/13/.*

Since the five IRs are the project owners, community participation was demonstrated in the decision-making of the project and its structuring. During the project validation, the activities were defined and prioritized by the Indigenous community that proposed the project. This approach ensured respect for their governance structures, recognized rights, supported by evidence of a process based on free, prior, and informed consent (FPIC). The audit team confirmed this through interviews conducted during the onsite visit and the evidence for meeting minutes of general assemblies, workshops/17/27/25/29/32/. This

evidence reflected that project holders respected internal governance structures and ensured full participation and consent through their own decision-making processes throughout the project lifetime.

The GHG Project holder has demonstrated carbon rights, with five development and distribution agreements signed and ratified by the involved parties that ensures the BCR Standard v3.4 requirement is met. The trade agreements/90/ were signed with each of the legal representatives/governors of the communities that are part of the sectors belonging to the project area ensuring fair and equitable compensation provisions. These agreements outline the responsibilities and obligations of all parties involved in the project ensuring that all stakeholders have a clear understanding of the project's objectives, timelines, and potential impacts.

Indigenous Reserve	*Year of signature*	*Governor at the time of signing*	*Supporting documentation*
Lagos El Dorado, Lagos del Paso y El Remanso	*2021*	*José Maria Morera Fonseca*	*Folder Anexo 4. Documentos Representación y Tenencia de la Tierra RI, subfolder 4.1. Representación RI Lagos El Dorado, files 4.1.1, 4.1.2, 4.1.3/85/.*
Yavilla II	*2021*	*Hernando López Valencia*	*Folder Anexo 4. Documentos Representación y Tenencia de la Tierra RI, subfolder 4.3. Representación RI Yavilla II, files 4.3.1, 4.3.2, 4.3.3/86/.*
Vuelta del Alivio	*2021*	*Martha Lucia Pedroza Amaya*	*Folder Anexo 4. Documentos Representación y Tenencia de la Tierra RI, subfolder 4.2. Representación RI Vuelta del Alivio, files 4.2.1, 4.2.2, 4.2.3/87/.*
Puerto Nare	*2022*	*Faiber Giovanni Marin Jimenez*	*Folder Anexo 4. Documentos Representación y Tenencia de la Tierra RI, subfolder 4.4 Representación RI Puerto Nare, files 4.4.1, 4.4.2/88/.*
Barranquillita	*2023*	*Adriana Díaz Laverde*	*Folder Anexo 4. Documentos Representación y Tenencia de la Tierra RI, subfolder 4.5. Representación RI Barranquillita, files 4.5.1, 4.5.2, 4.5.3/89/.*

The project holder expounded that the governors of the Lagos El Dorado, Yavilla II and Vuelta del Alivio IRs have been changed compared to the time at project start as the Indigenous Reserves have mandate periods for every elected governor, in these cases, the governors changed in March 2023, June 2024 and September 2023, respectively. The audit

team reviewed the relevant documents/91/92/93/, interviewed the new governors and corroborated that the information is true and legible and is of the opinion that the governors of three IR have been elected in March 2023, June 2024 and September 2023.

Indigenous Reserve	*Governor at the time of signing*	*Governor at the time of third verification*	*Supporting documentation*
Lagos El Dorado, Lagos del Paso y El Remanso	*José Maria Morera Fonseca*	*Rivelino Silva Garrafa*	*Files Acta de elección LD.pdf* *Certificado MinInterior LD.pdf* *Lagos El Dorado_CC Capitán.pdf* *Lagos El Dorado_RUT.pdf* *Acta de posesión LD.jpeg/91/*
Yavilla II	*Hernando López Valencia*	*Bayron Yesid Álvarez*	*Acta de elección YII.pdf* *Certificado MinInterior YII.pdf* *Yavilla_CC Capitán.pdf* *Yavilla_RUT.pdf* *Acta de posesión YII.jpeg/92/*
Vuelta del Alivio	*Martha Lucia Pedroza Amaya*	*Denis Alberto Montoya*	*Acta de elección VA.pdf* *Certificado MinInterior VA.pdf* *Vuelta del Alivio_CC Capitán.pdf* *Vuelta del Alivio_RUT.pdf* *Acta de posesión VA.jpeg/93/*

5.11 Risk management

As per the section 14 of the BCR Standard v3.4, the project holder has assessed and outlined the risks related to the implementation of project activities in the environmental, financial and social dimensions in section 16 of the PDD. The Project holder has used appropriate methodologies to carry out the assessment of the expected risks (direct and indirect) and has come up with suitable mitigation measures, within the framework of adaptive management.

A characterization of the potential risks in each IR was corroborated under the social, environmental and financial dimensions, as input for the creation of a probability and impact matrix. The risk assessment was carried out based on the PMBOK® Guide (Guide to the Fundamentals for Project Management) for the social, environmental and financial dimension. In this view and per the requirements of BCR Standard v3.4/1/ and BCR TOOL. Permanence And Risk Management. v1.1/7/, the project holder should:

a) identify the potential natural and anthropogenic risks that GHG mitigation actions may face and determine the measures necessary to mitigate such risks.

For environmental risks, the probability was determined by the project holder based on the information obtained from official sources consulted (IDEAM, UNGRD, Colombian Geological System), the deforestation analyses developed, and the observations generated during the development of the workshops. The audit team confirmed this information after interacting with the project team and document review and deemed it to be appropriate.

b) Identify potential financial risks related to expected costs and investments, as well as project cash flows and define the necessary measures to mitigate financial risks.

The probability of financial risks was determined from the information contained in the project's financial model, the observed market trends and the experience of the owners in the implementation of projects. The audit team confirmed this information after interacting with the project team and document review and deemed it to be appropriate.

c) Determine, in the medium and short term, the risks associated with the participation of local communities and stakeholders in the activities proposed by the project holder.

The probability of social risks was estimated considering the historical and social context of the communities that make up the project in accordance with the observations and evidence generated during the development of the workshops, as well as the social and cultural dynamics identified in each of the indigenous reserves, recorded in the documents of interest of each. The audit team confirmed this information after interacting with the project team, local people and document review and deemed it to be appropriate.

Table 30 of the PDD outlines the risk analysis of the project in terms of environmental, financial, and social dimensions. The risk assessment and score of the potential reversal risk of each variable is evaluated along with the mitigation measures and the assessment of CAB for each variable is presented in the table below.

Risk	*Classification*	*Proposed Mitigation Measure*	*CAB Assessment*
Social risks			
Forced displacement of community members	*Middle*	*Strengthening the governance structures defined by the IRs* *• Operation of the PQR Attention Mechanism (early warnings)* *• Strengthening capacities for conflict management with community members*	*The audit team verified that the communities actively participated in project activities and showed content towards the project/25/27/29/. The mitigation measures were*

			deemed appropriate and suitable by the audit team to curb such displacements.
Weakening of the governance structures defined by indigenous reserves	*Middle*	*Implementation of the Governance component whose actions are aimed at strengthening governance structures*	*The mitigation measure was confirmed during the onsite visit in case of any weakening of the governance structures. This was evident through regular elections for governors.*
Community dissatisfaction with the implementation of the REDD+ project	*Middle*	*Operation of the PQR Attention Mechanism (early warnings and design of actions that allow the pertinent adjustments to be made)*	*The community dissatisfaction can be addressed through PQRS and can submit their request to the member of the REDD+ Committee in charge of managing PQR in each IR. This was confirmed by the audit team.*
Economic dependence on the income generated by the commercialization of VCCs.	*Low*	*The development of an alternative livelihood component ensures that there is no room for economic dependency*	*Profitable alternatives were identified to diversify the income sources of the community members participating in the project such as chagras, cacao and sugarcane crops.*
Cultural changes (e.g. loss of traditional IR practices)	*Low*	*Implementation of activities aimed at strengthening traditional practices and knowledge transfer (e.g. strengthening of traditional medicine, conservation of indigenous languages, among others)*	*During this monitoring period, the project carried out activities that contributed to the preservation of cultural identity such as chagras*

			strengthening project, maloca, school of ancestral knowledge and a cultural event for traditional culture exchange. The audit team, during onsite visit, witnessed traditional dance, traditional arts such as paintings, basket weaving, making hunting tools, music and culture etc. (see onsite photographs in Annex 7). The audit team also reviewed the supporting documents/31/ to confirm this activity that aims to preserve the traditional cultural identity.
Environmental Risks			
Extreme weather events (e.g. floods, mass removal phenomena, etc.)	*High*	*Project Area Monitoring*	*The project holder and the local people report and monitor in case of such extreme events. Since the risk of extreme weather was high, the audit team confirmed that the risk was not materialized during this monitoring period.*
Displacement of deforestation actions by project implementation	*Middle*	*Monitoring of vegetation cover in the leakage area defined for the project*	*Given that emissions in the leakage area during the monitoring period were lower than*

			baseline emissions, the mitigation measure was deemed not necessary.
Fires of anthropic origin	*Low*	• *Project Area Monitoring* *Early detection and alert system*	*The territorial monitoring and indigenous guards monitor and control any forest loss in the project area. This also includes monitoring of forest fires.*
Expansion of the agricultural frontier	*Middle*	*Territorial planning* *Activities that improve the performance per unit area of production systems* *Community agreements*	*During the monitoring period, there was a forest loss of 292.6 ha in the project area/15/16/. However, this was lower than that estimated in the baseline scenario. The territorial monitoring and indigenous guards monitor and control any forest loss in the project area.*
Pests and diseases in production systems	*Low*	*Technical assistance for the management of production systems*	*Each IR has a technical person associated with management of production systems and the audit team confirmed this during onsite visit.*
Changes in land uses in the project area	*Low*	*Project Area Monitoring* *Territorial planning*	*During the monitoring period, there was a forest loss of 292.6 ha in the project area/15/16/. However, this was*

			lower than that estimated in the baseline scenario. The territorial monitoring and indigenous guards monitor and control any forest loss in the project area.
		Financial risks	
The project breaks even after more than 7 years	*Low*	*The project breaks even before the seventh year of implementation*	*The project has already reached financial equilibrium even before the seventh year of implementation.*
Market price sensitivity	*Middle*	*Regulated prices for carbon tax management*	*The variation of carbon markets and taxes were not significant during the monitoring period.*
Annual budget deficit	*Middle*	*Within the framework of the implementation of the project, it was defined that the Annual Investment Plan is prepared annually, whose ceiling must not exceed the available budget amount*	*No annual budget deficit was found by the audit team/95/.*
Delays in the execution of project activities due to poor budget programming	*Low*	*Within the framework of the implementation of the project, it was defined that the Annual Investment Plan is prepared annually, whose ceiling must not exceed the available budget amount*	*The project activities were carried out in accordance with the budget programming and the deadlines defined by the project proponents. Upon reviewing the project's financial information/95/ and confirming the investments made, no sign of poor management/ investments outside*

			the investment plans were identified.
The project ensures a financing percentage of less than 50%	*Middle*	*The project has more than 85% of the required financing secured*	*The audit team reviewed the project's financial model/95/ and during the monitoring period, the project secured a financing percentage greater than 85%.*
Financial viability of the project	*Low*	*The project presents positive financial indicators and presents a sustainable cash flow for its implementation period.*	*The audit team reviewed the project's financial model/95/ and hence, the project has been financially viable*

To conclude, the review of the Risk Analysis and Management Plan for the Dabucury REDD+ project fostered a hands-on and effective planning to mitigate social, environmental, and financial risks. The active participation of local indigenous communities and adherence to the proposed mitigation measures ensures a higher probability of success in meeting the project's objectives and long-term results. In addition, reservation of 20% of the total quantified GHG emission reductions for each verified period, 10% for this discount is placed in a reserve account specifically designated for that project. The remaining 10% of credits generated during the verification process will be placed in a General Reserve Account in the BIOCARBON registry that can counteract the materialization of any risk that occurs within the limits of the project as per the BCR TOOL. Permanence And Risk Management v1.1/7/.

5.12 Stakeholder engagement and consultation

The audit team visited five IRs communities during the onsite visit who are the project proponents along with project holders, the CARBO Sostenible S.A.S. and Terra Commodities S.A.S. responsible for the design, validation, monitoring, verification and registration of a GHG project. Ensuring the active participation of local communities in the design and implementation of projects is an important element which was determined by the audit team. As such, the project holders have engaged all the communities to understand the priorities and concerns of the project activities, actively participated in decision-making, several trainings, workshops and resources have been in place to empower community members to actively participate in the project activities. The project also respects and incorporates several activities to promote and nurture local customs, traditions, and knowledge as part of project design and implementation. This was acknowledged by governors, women leaders, representatives of the elderly or older adults, representatives of young people, captains, among others.

The audit team acknowledges these facts through interviews with local people/96/ and as evident through project activities. The various individuals, groups, and organizations that will be impacted by the project activities are outlined in section 7.3 of the PDD which includes indigenous people, settlers and the floating population. This was confirmed during the onsite visit. The project holders have gathered information about the stakeholders, such as their interests, concerns, and potential influence on the project by conducting surveys, interviews, workshops and general assemblies/17/27/25/29/32/. This enabled them to make informed decisions and develop appropriate strategies to address any potential issues or conflicts. The project planning and implementing exercise has been based on continuous exchanges of the strategy of the REDD+ project with the communities' proponent of the project. Participatory spaces have been held in the Indigenous Reserves with representatives and community members.

During the interviews, the consultation process and the agreements signed by the different parties were confirmed, as described in the PDD documents and in the MR, complying with environmental and social safeguards, the autonomy of indigenous communities, and the conditions of governance and mandate of each of the indigenous reservations visited. The documentary evidence is consistent with what was presented by the project proponents. The project holders and the legal representatives of the communities, carried out this process during and after the audit, attaching sufficient evidence in a satisfactory manner. Therefore, the audit team concludes that the IRs community is fully aware of the project objectives, the implementation activities and the participation and distribution scheme, as well as the Questions, Complaints and Claims (PQR) mechanism of the project.

Section 15 of the PDD highlights the Petition, Grievance and Grievance System (PQR) that allows the project team to know the concerns and expressions of the project stakeholders to have the opportunity to strengthen the development and implementation of the project and maintain the focus on continuous improvement. Any user, whether individual or group of people, can submit their request to the member of the REDD+ Committee in charge of managing PQR. This enabled stakeholder interests to be considered, potential risks identified, and appropriate mitigation measures put in place. The audit team assured this through interaction with the local people including the person in charge of receiving the comments and grievances from their respective community (see onsite photographs in Annex 7).

During the monitoring period, ongoing communication was maintained with the project proponent communities through various mechanisms, ensuring their participation in the planning and implementation of REDD+ actions. Communication took place through general assemblies, meetings with delegates from each community's monitoring committee, phone calls, and virtual meetings via WhatsApp including sent invitation letters/97/. The audit team also interviewed Mr. Jhon Sneider Moreira (member of Lagos El Dorado IR) in Miraflores, Guaviare, who acts as the Indigenous liaison with the communities and determined how delegates and any community member can approach him with concerns or requests, which are resolved directly or forwarded to the project coordinator. Additionally, WhatsApp groups have been established in some communities as a complementary

communication mechanism, facilitating the exchange of information and virtual meetings as explained by the local indigenous people from all the five IRs.

Concerns raised by (date)	Comments received	Resolution/response from Project team	CAB assessment
Lagos El Dorado IR			
Leidy Montenegro dated 09/20/2023	Delay in the sowing process, fertilization planning, periodic foliar fertilizer applications	2 kg of organic fertilizer will be applied per plant; 400 grams of agricultural lime were applied to each of the sugarcane plants.	The audit team asserts that the comments have been addressed by the project holder and resolved them effectively/98/.
Gilberto Londoño dated 09/20/2023	The maloca in Lagos del Dorado suffered damage to its roof due to natural phenomena related to strong winds.	Leidy Montenegro, who serves as Pillar of Profitable Alternatives, has provided her support to protect the elements that are on site. purchasing additional black plastic.	The audit team asserts that the comments have been addressed by the project holder and resolved them effectively/98/.
Erika Vargas dated 06/30/2023	Request for Reimbursement, requesting payment for the committee and monitoring fees for the months of May and June 2023.	This disbursement has already been processed with the Skandia trustee and is in the bank account for safekeeping.	The audit team asserts that the comments have been addressed by the project holder and resolved them effectively/98/.
Vuelta del Alivio IR			
Martha Lucia Pedroza dated 05/30/2023	Non-payment of wages to Mr. Denis Montoya and Mrs. María Cenaida Falla in October 2022	It is determined that these payments were not actually made due to the absence of those involved on the day the payment was made. Consequently, at a meeting held on July 7, 2023, it was agreed that this payment would be made. Payment will be made on July 19, 2023; receipt attached.	The audit team asserts that the comments have been addressed by the project holder and resolved them effectively/99/.
Yavilla II IR			
Community as a whole	Grievance regarding the increase of	The grievances made by Yavilla II IR regarding the	The audit team asserts that the

Dated 18/04/2024	payment for working in cacao plantation, grievance regarding the additional payments for working in nurseries to raise cacao plantings	payment of daily wages were successfully resolved by adjusting the value of the payment in accordance with the request made and the response was delivered on April 25, 2024. The amount of funds allocated to the project was modified through a contract adjustment and the cacao activity reports presented support the adjustment made to the remuneration fee.	comments have been addressed by the project holder and resolved them effectively/100/.

For more information on comprehensive list of comments, including the contact details of the stakeholder who made the comment, refer to the file Relacion PQRSxlsx/103/.

5.12.1 Public Consultation

In compliance with section 16.2 of the BCR Standard v3.4, the Dabucury REDD+ project did not receive any public comments and the audit team verified the BioCarbon registry (https://globalcarbontrace.io/public-consultation-form/19) to confirm this statement.

6 Internal quality control

The EPIC audit team considered the Dabucury REDD+ project's documentation that included the PDD, MR and all the relevant supporting documents made available by the project holder, were verified by the audit team and deems it to be consistent with the verification criteria. The project activities were well planned and carried out according to the monitoring plan in the validated PDD. The information pertaining to the carbon emission estimates were coherent and consistent with the methodological construction of the most recent Forest Reference Emission Level (FREL) in Colombia and the BCR Standard v3.4.

During the verification, the audit team determined the sufficiency of the evidence congregated to arrive at a conclusion. Several rounds of project holder's responses to audit findings were carried out to ensure a thorough review of project documentation and to keep the material errors or discrepancies that could affect the results, at minimal. Therefore, the audit team believes that there is no overestimation of the emission reductions. In addition, the parameters that determine the project's emission reductions as required by the monitoring plan and the applied methodology, were precisely monitored by the project holder. The audit team carried out the assessment of the project as per the audit plan and the verification criteria ensuring the integrity and accuracy of the process.

After the completion of verification by the audit team, all the relevant documentation was submitted to a qualified, Independent Technical reviewer as part of EPIC's internal quality control system. A Technical reviewer team is assigned to review the draft Verification Report (DVR) before preparing the Final Verification Report (FVR). The comments made by the technical reviewer team in the DVR were taken into consideration and the necessary corrections/modifications were incorporated in the FVR.

The technical reviewer team carefully assessed whether all the reporting requirements have been fulfilled and whether all the issues raised were closed satisfactorily by the audit team with appropriate justification. The technical review process can also raise issues in this regard which are resolved further by the verification team to meet the expectations of the technical reviewer on the quality of the FVR. The technical reviewer team either accepts or rejects the report made by the verification team. The FVR (after resolutions of all findings) is then submitted to the Head of Operations seeking final review and approval.

7 Verification opinion

EPIC, in its opinion, concludes that verification of the DABUCURY REDD+ Project was successfully accomplished, complying with the BCR Standard v3.4, the identified methodology Proclima AFOLU Sector Methodological Document Quantification of GHG Emission Reductions or Removals from REDD+ Projects v2.2 dated 05 February 2021, and the validated PD v12, throughout the monitoring period from 01/07/2022 to 31/08/2024 (instances 1 and 2) and 10/01/2021 to 31/08/2024 (Instance 3), and to the criteria outlined in section 2 of this report.

The verification process consisted of the following three phases:

i) Desktop review of the project design documentation, current monitoring report, ex post estimation of GHG reductions and other relevant evidence.
ii) Onsite audit and stakeholder interviews.
iii) Resolution of outstanding issues and issuance of the final verification report and opinion.

As such, the EPIC audit team is of the opinion that:

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

The audit team concludes that all the verification activities as outlined in the audit plan have been successfully executed meeting the objectives, scope and criteria of the audit. In addition, the Greenhouse Gas (GHG) emissions statement is free from substantial and material discrepancies, and a reasonable level of assurance of 95% as per the BCR Standard requirements.

The Dabucury REDD+ project complies with BCR Standard v3.4 along with BCR tools and all the criteria mentioned below:

- *ISO Standards*
  - *ISO/IEC 17029:2019 Conformity assessment — General principles and requirements for validation and verification bodies*
  - *ISO 14064-2:2019 Greenhouse gases — Part 2: Specification with guidance at the project level for quantification, monitoring and reporting of greenhouse gas emission reductions or removal enhancements*
  - *ISO 14064-3:2019 Greenhouse gases — Part 3: Specification with guidance for the verification and validation of greenhouse gas statements*
  - *ISO 14065:2020 Greenhouse gases — Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition*
- *BCR Standard v3.4 June 28, 2024*
- *Proclima AFOLU Sector Methodological Document Quantification of GHG Emission Reductions or Removals from REDD+ Projects v2.2 05 February 2021.*
- *BCR Validation & Verification Manual, v2.4 March 23, 2024*
- *BCR TOOL. Avoiding Double Counting (ADC). v2.0 February 7, 2024*
- *BCR TOOL. Monitoring, Reporting and Verification (MRV). v1.0 February 13, 2023*
- *BCR TOOL. Sustainable Development Safeguards SDSs Tool v1.1 July 2024*
- *BCR TOOL. Permanence And Risk Management. v1.1 March 19, 2024*
- *BCR Tool to Demonstrate Compliance with the Redd+ Safeguards. v1.1 26 January 2023*
- *BCR TOOL. Sustainable Development Goals (SDG). v1.0 July 13, 2023*

Other documents

- *IPCC 2006 Guidelines for National GHG Inventories*
- *Good Practice Guidance for Land Use Land-Use Change and Forestry (2003)*
- *Proposed Reference Level of Forest Emissions from Deforestation in Colombia for REDD+ Payment for Results under the UNFCCC (2020)*

The audit team considers that the project holders have followed monitoring and reporting of its GHG mitigation actions in accordance with the monitoring plan and principles of the MRV System that are verifiable within the framework of the ISO 14064-3:2019 Standard.

The ex-post GHG emission reductions of the project, during the verification period from 01/07/2022 to 31/08/2024 (instances 1 and 2) and 10/01/2021 to 31/08/2024 (Instance 3), has been conducted in a tangible, precise, transparent, and conservatively rigorous manner, resulting in a total of ***2,302,166 tCO_2e*** *for the monitoring period. After applying a 20% reserve buffer deduction, the Reduction of marketable emissions amounts to* ***1,841,733 tCO_2e****.*

The audit team issues a favourable verification statement regarding the quantified reduction of GHG emissions for the current monitoring period. This verification report has been prepared by EPIC's audit team in strict accordance with the prescribed reporting format established by the BCR platform, ensuring full alignment with applicable methodological and procedural requirements.

8 Verification statement

The verification statement is attached to this document.

9 Facts discovered after verification

In the event that new information arises following the issuance of the verification report and accompanying statement, the audit team must adhere to a structured, methodologically sound process to evaluate and resolve the issue effectively. The following steps outline the required technical approach:

- *Clearly identify and document the newly reported facts, detailing their origin and contextual relevance. Conduct a thorough assessment of the potential implications these data may have on the original conclusions of the report, with particular attention to their accuracy, credibility, and material significance.*

- *Promptly notify all relevant stakeholders of the newly identified information. Communicate a preliminary analysis outlining the potential impacts on the original findings, ensuring that communication remains objective, transparent, and evidence based.*

- *Undertake a detailed and methodical analysis of the additional information. This may involve the application of supplementary verification procedures or a re-evaluation of previously reviewed data to ensure the coherent integration of the new findings.*

- *Develop a targeted corrective action plan addressing the updated circumstances. This plan should delineate specific actions such as further data collection, revalidation of findings, or supplementary stakeholder consultations and must assign clear responsibilities along with defined timelines for completion.*

- *Reassess the original report in light of the new findings. Amendments must be clearly marked and integrated transparently, preserving the logical integrity and internal consistency of the original documentation.*

- *Prepare and disseminate a formally revised version of the report or an annex detailing the new data, its evaluation, and the corrective measures undertaken. Ensure comprehensive circulation of this update among all pertinent stakeholders.*

- *Maintain a rigorous audit trail throughout the entire process. This includes documentation of all communications, analytical procedures, decision-making processes, and modifications applied to the original report.*

- *Solicit and evaluate stakeholder feedback regarding the handling of the new information. Utilize these insights to refine and enhance future procedures related to the validation and verification framework.*

By following this technically robust protocol, the integrity, transparency, and reliability of the original report are preserved while accommodating newly surfaced realities, thereby upholding the credibility of the validation and verification process.

Annex 1. Competence of team members and technical reviewers

The profile of the audit team's experience and competence is provided as below:

Mrs. Sheela H. K. *holds a master's degree in agriculture (Specialization: Genetics and Plant Breeding). She has four years of experience in agriculture and forestry fields. She has worked as a research fellow & assistant professor in various forestry research institutes. She has hands-on experience in data analysis during her academics. She has been involved in validation/ verification of REDD+ projects. She has been trained in ISO 9001, 14001, 14064 (1, 2 & 3), 14065 and 17029 standards. She has been evaluated to be a lead auditor for CDM, Verra, CCB, GS, JCM projects etc. as per GHG specific and EPIC standard procedures and protocols.*

Dr. Dhanush S. K*. holds a PhD in Forestry and Environmental Science, a master's degree in agriculture with a specialization in Environmental Science, and a bachelor's degree in agriculture. He possesses strong technical expertise in remote sensing and Geographic Information Systems (GIS), particularly for land use and land cover change analysis and prediction, as well as watershed-level water resource management. He is proficient in multi-criteria decision-making techniques such as Fuzzy AHP, PCA, and AHP, and is skilled in the analysis of freshwater quality data. He has received training in ISO standards 14064 (Parts 1, 2, and 3), 14065, 9001, 14001, and 17029. He has conducted audits for VCS, REDD+, and BCR projects under various global GHG schemes, standards, and protocols. He is a qualified auditor for Greenhouse Gas (GHG) reduction and removal projects across various countries, conducting audits in compliance with multiple international standards and protocols under EPIC's accreditation framework.*

Ms. Swetha S. *holds a master's degree in forestry and environmental science and a bachelor's degree (Hons) in Forestry. She has two years of research experience in Wetland restoration and Biodiversity conservation. She holds a certification in Tackling climate change through global learning. She has been trained in ISO 9001, 14001, 14064 (1, 2 & 3), 14065 and 17029 standards. She is qualified as auditor for AFOLU projects as per EPIC accreditation procedure.*

Mr. Santhosh D. T*. has both a postgraduate and undergraduate degree in the field of forestry and has a strong foundation in technical and interpersonal skills. He has more than 2 years of experience in forestry research and academics, demonstrating a deep understanding of this discipline. His technical proficiency includes the use of R-Studio and SPSS for statistical analysis, as well as expertise in tasks such as mapping, vector layer creation, basic raster styling and raster analysis. He also obtained certification through a self-paced course titled "Fundamentals of REDD+" by the United Nations Climate Change, highlighting his knowledge in the field of Reducing Emissions from Deforestation and Forest Degradation (REDD+). He is currently handling AFOLU categorized projects such as Improved agriculture land management (ALM) and Afforestation, Reforestation, and Revegetation (ARR). He is qualified as technical reviewer for conducting audits related to*

Greenhouse Gas (GHG) reduction and removals projects in various countries, adhering to various international standards and protocols as per EPIC's accreditation procedures.

***Mr. Alvaro Vallejo** is a forest engineer with a master's degree in forest management and biodiversity conservation. Over the last 34 years, Alvaro has had relevant work experience in developing countries, mainly in Latin America and Africa, in forest management and modelling, forest carbon issues (CDM, REDD+, VCS, Cercarbono), and other environmental issues, including biodiversity crediting and software development, having authored software related to forest management, the Clean Development Mechanism (CDM) and language learning. He has been an independent consultant since November 2023. He developed the International Carbon Registry's biodiversity Crediting Program and consulted on climate change and biodiversity credits, including participating in auditing a REDD+ project with KBS. He was first the Carbon Program Director and then the Biodiversity Program Director at Cercarbono until November 2023, when he defined and led Cercarbono's methodological developments required for certifying carbon offsets and biodiversity credits. He previously worked as director of the IUCN (International Union for Conservation of Nature) regional office for South America, where he had the official representation of IUCN before government authorities in South American countries and international cooperation agencies and was responsible for implementing the IUCN Global Program 2017-2020 in the region. He also worked as a consultant for the World Bank Forest Carbon Partnership Facility in the implementation of national REDD+ strategies and the verification of CDM reforestation projects, as well as the local liaison for the Tropical Agricultural Research and Higher Education Centre (CATIE) in Colombia (part-time). Alvaro helped to found Carbon Decisions International (CDI) in 2008 and was a member of its Board of Directors until May 2016.*

As an employee of CDI, Alvaro worked as an expert in forest carbon and forest plantation management, in the design, implementation, and monitoring of CDM/VCS/CCBA REDD+ and reforestation projects and developed greenhouse gas accounting tools to support Reforestation and REDD+ projects. He was also the lead in the implementation of a CDM 4,000 ha restoration project in Colombia for Novartis offsetting program at CATIE, Alvaro was a member of the Global Change Group, a group of researchers dedicated to capacity building and technical assistance to forestry and bioenergy projects in Latin America. In addition, Alvaro was an instructor at many training events on forest CDM, REDD, and forest management at CATIE and an invited speaker at seminars and courses on carbon and forest management issues in more than twenty countries. As a consultant to the World Bank's BioCarbon Fund, he developed protocols and databases for monitoring all World Bank BioCarbon Fund projects. In addition, he provided training in monitoring BioCarbon Fund AR projects on four continents. At Monterrey Forestal Ltda. in Colombia, Alvaro was sequentially in charge of the genetic improvement, the research, and the management department, where he collaborated in the genetic improvement of native and introduced species and developed databases, taper and growth equations and software for forest plantation management.

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

10.2.1 Clarifications (CLs)

Finding ID	*1*	***Type of finding***	***Clarification***	***Date*** ***03/03/2025***
Section No.				
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Description of finding				
The information provided in page 2 of PDD under column 'Validation and Verification Body' indicates that the Validation and Verification was carried out by the CAB, ICONTEC. However, during the desktop review, the audit team observed that the Validation and Verification was conducted by the CAB, VERIFIT. *The PH is required to mention the correct CAB that carried out Validation and Verification of the project in the PDD.*				
Project holder response (10/04/2025)				
The project summary table on pages 1 and 2 of the PDD has been updated. The Validation and Verification CAB was changed to VERIFIT.				
Documentation provided by the project holder				
File PDD Dabucury REDD+_V12_EN.pdf in folder 1. Documento de Diseño de Proyecto				
CAB assessment (28/04/2025)				
The project holder has taken appropriate actions and made necessary corrections in the updated version of PDD. This item is ***closed****.*				

Finding ID	*2*	***Type of finding***	***Clarification***	***Date*** ***03/03/2025***
Section No.				
6.1.2.7				
Description of finding				
In section 14.5. Special categories of PDD, the indicator ID: EC-1.1 (Indicator name: # of hectares subject to restoration actions), has not been mentioned and implemented in the current monitoring period. The audit team, during the onsite visit, was provided with an explanation that the restoration activities were passive i.e., natural growth of trees in the deforested areas within the project area will be monitored for this indicator. *The PH is required to clarify the Indicator name of EC-1.1, the type of restoration actions (active or passive) carried out to implement this activity and make necessary modifications to enhance clarity in the PDD.* *Further, the PH is required to provide explanation for not monitoring this activity as per the PDD requirements.*				
Project holder response (10/04/2025)				
The information regarding the restoration activities was updated and the evidence of progress is provided in indicator EC-1.1 (section 12 of the Monitoring Report). *The monitoring methodology for indicator EC-1.1 was also updated to provide more information on the restoration activities that are considered in the indicator. The monitoring methodology was modified in both the PDD and the MR.*				
Documentation provided by the project holder				
File PDD Dabucury REDD+_V12_EN.pdf in folder 1. Documento de Diseño de Proyecto				

File BioCarbon_Dabucury REDD+_Monitoring Report_V2.pdf in folder 2. Informe de Monitoreo *Files in folder Anexo 5. Evidencias Monitoreo, subfolder 3er periodo, subfolder RI Vuelta del Alivio, subfolder Restauracion Pasiva;* *Files in folder Anexo 5. Evidencias Monitoreo, subfolder 3er periodo, subfolder RI Puerto Nare, subfolder Restauracion Pasiva* *Files in folder Anexo 5. Evidencias Monitoreo, subfolder 3er periodo, subfolder RI Lagos del Dorado, subfolder Lados El Dorado, subfolder Restauracion Pasiva*
CAB assessment (28/04/2025)
The project holder has made necessary modifications in both PDD and MR. the results of the indicator ID: EC-1.1 (Indicator name: # of hectares subject to restoration actions) has been included in the MR with monitored results. The audit team assessed the Documentation provided by the project holder and deems accurate. Hence, this item is ***closed****.*

Finding ID	*3*	***Type of finding***	***Clarification***	***Date*** ***03/03/2025***
Section No.				
6.1.2.1				
Description of finding				
In section 5.1. Areas eligible for the REDD+ project of the PDD, it has been stated that the in total, the five IRs that make up the first, second and third instances of the project comprise an area of 173,170 hectares, of which 135,603.5 hectares are forest eligible for the REDD+ project. However, the audit team found that the total area of all the five IRs (shapefiles provided by the PH) doesn't match with that mentioned in the PDD.				

The PH is required to correct the total area and make necessary changes in the PDD that complies with the shapefiles.
Project holder response (10/04/2025)
Section 5.1 of the PDD was updated to include the correct area within the boundaries of the indigenous territories. The correct value is 155,125 hectares (see file Limites espaciales/ResguardosIndigenas.shp, in folder 9.9 Mapas y GDB tercera verificación 032025, subfolder CapasDabucury2008_2024).
Documentation provided by the project holder
File PDD Dabucury REDD+_V12_EN.pdf in folder 1. Documento de Diseño de Proyecto *File Limites espaciales/ResguardosIndigenas.shp, in folder 9.9 Mapas y GDB tercera verificación 032025, subfolder CapasDabucury2008_2024*
CAB assessment (28/04/2025)
The PH is taken action to correct the total area and make necessary changes in the PDD which also complies with the shapefiles provided as supporting documentation. Hence, this item is ***closed****.*

Finding ID	*4*	***Type of finding***	***Clarification***	***Date*** ***03/03/2025***
Section No.				
6.2.5				
Description of finding				

In section 5.3. Leakage area of the PDD, it has been stated that in the leakage area, it was identified a total extension of 40,294 hectares of standing forest, which includes the potential areas of deforestation displacement of the three instances of the project. *The PH is required to provide an explanation of how the total extension of 40,294 hectares of standing forest is present in the leakage area across all three instances, along with the corresponding shapefiles. Additionally, the PH must specify the time period to which this area pertains.*
Project holder response (10/04/2025)
Section 5.3 of the PDD was updated to include the description of the leakage area related to the Baranquillita IR. The timeframe to which the area pertains was also clarified. The supporting shapefiles are provided in files BNB2008_Barranquillita_yFugas.shp, AF_BNB2008.shp, AF_BNB2018.shp and BNB2018_Barranquillita_Fugas.shp, in folder 9.9 Mapas y GDB tercera verificación 032025, subfolder CapasDabucury2008_2024.
Documentation provided by the project holder
File PDD Dabucury REDD+_V12_EN.pdf in folder 1. Documento de Diseño de Proyecto *Files BNB2008_Barranquillita_yFugas.shp, AF_BNB2008.shp, AF_BNB2018.shp and BNB2018_Barranquillita_Fugas.shp, in folder 9.9 Mapas y GDB tercera verificación 032025, subfolder CapasDabucury2008_2024*
CAB assessment (28/04/2025)
The project holder has sufficiently explained how the total extension of 40,294 hectares of standing forest is present in the leakage area across all three instances, along with the documentation. The audit team assessed the updated version of PDD and shapefiles to confirm the information and deem it to be true and accurate. Hence, this item is ***closed****.*

Finding ID	*5*	***Type of finding***	***Clarification***	***Date*** ***03/03/2025***

Section No.				
6.1.1				
Description of finding				
The audit team observed that all the 16 project's activities, including the fulfilment of the Sustainable Development Goals (SDGs) under section 14.2. Implementation of REDD+ activities, and 3 activities under section 14.5. Special categories of the PDD, to be monitored annually as mentioned under the row heading 'frequency of monitoring'. *The PH is required to clarify the 'monitoring frequency' of the mentioned project activities, confirming whether they are conducted annually and supported by proper documentation as per the monitoring plan in the PDD.*				
Project holder response (10/04/2025)				
The monitoring plan has been updated to adjust the monitoring frequency of the indicators presented in sections 14.2 and 14.5 of the PDD, in order to align them with the implementation and monitoring capacity of the communities and to facilitate to show the progress of all the actions implemented under the project.				
Documentation provided by the project holder				
File PDD Dabucury REDD+_V12_EN.pdf in folder 1. Documento de Diseño de Proyecto				
CAB assessment (28/04/2025)				
The project holder has made necessary corrections to the PDD by changing the frequency of monitoring from 'annually' to 'prior to verification event' that reflects the implementation and monitoring capacity of the communities and to show the progress of all the actions implemented under the project in each monitoring period. The audit team is of the opinion that this frequency of monitoring is reasonably acceptable. Hence, this clarification is effectively ***closed****.*				

Finding ID	*6*	***Type of finding***	***Clarification***	***Date*** ***03/03/2025***
Section No.				
6.1.1				
Description of finding				
In section 14.1 Implementation status of the project and section 12 Special categories, related to co-benefits, the audit team found that some supporting documents provided in the MR do not fully meet the requirements specified in the PDD under the row heading 'Documents to support information'. *The PH is required to clarify regarding the supporting documents that are not included in the current MR and make necessary modifications in the PDD to enhance clarity.*				
Project holder response (10/04/2025)				
The term 'Documents to support information' in the PDD was modified by "Supporting Documentation" to make clear that the list of supporting evidence is optional rather than mandatory. This adjustment has also been applied to the Monitoring Report to avoid any misinterpretation regarding the evidence that can be provided as supporting documentation.				
Documentation provided by the project holder				
• *File PDD Dabucury REDD+_V12_EN.pdf in folder 1. Documento de Diseño de Proyecto* • *File BioCarbon_Dabucury REDD+_Monitoring Report_ V2.pdf in folder 2. Informe de Monitoreo*				
CAB assessment (28/04/2025)				
The project holder has revised the phrasing in the referenced sections of the PPD, changing it from "Documents to support information" to "Optional supporting				

documents." This revised wording suggests that the documents listed to substantiate the indicators are discretionary rather than obligatory. Accordingly, the project holder may provide only those documents that are available during the monitoring period, rather than being required to submit the entire set outlined in the PDD. The audit team deems that the corrections made are reasonable and this item is effectively ***closed****.*

Finding ID	*7*	***Type of finding***	***Clarification***	***Date*** ***03/03/2025***
Section No.				
6.1.1				
Description of finding				
In section 14.1 Implementation status of the project of the MR, indicators 14.1 and 14.2 provides information on training activities on territorial monitoring conducted in three IRs (Lagos El Dorado, Vuelta del Alivio and Yavilla II). However, the audit team noted that under activity indicator 15.3, Puerto Nare IR residents were employed for monitoring activities, and the 'number of people employed' does not comply between the two activities. *Further, during onsite visit, the audit team confirmed that there are people from Barranquillita IR that participate in deforestation monitoring activities yet there is no evidence of this mentioned in the MR.* *The PH is required to provide explanation on how the IR people (Puerto Nare and Barranquillita) were involved in monitoring activities without the training sessions provided. The PH needs to make necessary corrections regarding this matter.*				
Project holder response (10/04/2025)				
The monitoring team of the Puerto Nare IR, despite not having participated in the formal training sessions, carried out monitoring activities based on their traditional knowledge, territorial management practices, and governance mechanisms. The activities carried out				

included acquisition and delivery of equipment, preparation of activity reports, territorial routes, identification of deforestation areas, and identification of community actions to mitigate environmental impacts. The supporting documentation provided by the IR includes evidence of their participation and methodological approach. *Regarding the monitoring activities carried out by the Barranquillita IR, the activity indicator 14.3 was updated in the monitoring report and the supporting documentation was uploaded in the folder Anexo 5. Evidencias Monitoreo, subfolder 3er periodo, subfolder RI Barranquillita, subfolder Monitoreo.*
Documentation provided by the project holder
• *Folder Anexo 5. Evidencias Monitoreo, subfolder 3er periodo, subfolder RI Puerto Nare, subfolder Monitoreo, subfolder Informes, files ACTA DE ENTREGA DE DOTACION MONITOREO.pdf, 1. Informe monitoreo febrero - marzo 2024.pdf, 2. INFORME MONITOREO ABRIL - MAYO P.N.pdf, 3. INFORME MONITOREO PN JUNIO-JULIO.pdf* • *Folder Anexo 5. Evidencias Monitoreo, subfolder 3er periodo, subfolder RI Barranquillita, subfolder Guardia Indígena*
CAB assessment (28/04/2025)
The PH has provided proper justification for not training the communities of the Puerto Nare IR for monitoring activities. The information regarding the Barranquillita IR in the activity indicator 14.3 was updated accordingly in the monitoring report and supporting documentation was assessed by the audit team to be true and accurate. Hence, this item is ***closed*** *effectively.*

Finding ID	*8*	***Type of finding***	***Clarification***	***Date*** ***03/03/2025***
Section No.				
6.1.1				

Description of finding
Under the section 14.1 Implementation status of the project of the MR, ID Indicator A-14.3 and A-14.4 pertains to the Group of Families Protecting the Forest or the Indigenous Guard. However, during the onsite visit, the audit team was provided with an explanation by the PH that the 'Group of Families Protecting the Forest or the Indigenous Guard' is different from the 'territorial monitoring team (A-14.1, 14.2 and 15.3)' where the former are always in a uniform attire. Further, the audit team witnessed no Indigenous Guards in any of the five IRs during onsite visit. In case of Barranquillita IR, the PH described that both the above-mentioned activities were carried out by the 'territorial monitoring team'. Additionally, the Indigenous Guards were not recognized officially. *The PH is required to clarify regarding the scope of both the activities, i.e., 'Group of Families Protecting the Forest or the Indigenous Guard' and the 'territorial monitoring team'. The PH needs to provide justification on how both the activities were implemented.*
Project holder response (10/04/2025)
The description of activity A-14, as well as the activity indicators A-14.3, A-14.4, and A-14.5, was modified in the PD and in the MR to replace "Group of Families Protecting the Forest" with "Monitoring team." This change aligns with the terminology used during project implementation to refer to the group responsible for territorial monitoring activities, despite if it is the indigenous guard or the monitoring group. *Regarding the Indigenous Guard, it was included in the activity indicators given that during the project design workshops, the IRs identified it as a key structure for territorial monitoring. However, each RI is autonomous in deciding on the constitution of the official indigenous guard or the appointment of a monitoring team.* *The monitoring team is responsible for conducting monitoring activities such as patrols, identification of deforestation, and reporting, while the official Indigenous Guard has a specific role within the self-governance structure of indigenous communities which includes not only patrolling the territory, but also considers overseen the community behavior, protect the community members and enforce cultural bylaws. The monitoring report reflects that the IR Barranquillita has appointed an Indigenous Guard (indicator A-14.3).*
Documentation provided by the project holder
• *File PDD Dabucury REDD+_V12_EN.pdf in folder 1. Documento de Diseño de Proyecto*

• *File BioCarbon_Dabucury REDD+_Monitoring Report_ V2.pdf in folder 2. Informe de Monitoreo*
CAB assessment (28/04/2025)
The PH has clarified regarding the scope of both the activities, i.e., 'Group of Families Protecting the Forest or the Indigenous Guard' and the 'territorial monitoring team' followed by necessary modifications in both PDD and MR. the audit team assessed the documentation provided and considers it to be accurate. Hence, this item is ***closed*** *effectively.*

Finding ID	*9*	***Type of finding***	***Clarification***	***Date*** ***03/03/2025***
Section No.				
6.10				
Description of finding				
The audit team, during the interview with Yavilla II IR people, noticed that two grievances were raised by the IR people as follows: *1) grievance regarding the increase of payment for working in cacao plantation.* *2) grievance regarding the additional payments for working in nurseries to raise cacao plantings.* *The PH is required to provide a full explanation of how the grievances were addressed and whether they were satisfactorily resolved as per the requirements of BCR Standard and Petition, Grievance and Grievance System (PQR) mentioned in the PDD, with sufficient evidence.*				
Project holder response (10/04/2025)				

The grievances made by the Yavilla II IR regarding the payment of daily wages were successfully resolved by adjusting the value of the payment in accordance with the request made and the response was delivered on April 25, 2024. The evidence related to the PQR made and the response are presented in folder Anexo 5. Evidencias Monitoreo, subfolder 3er periodo, subfolder PQR, subfolder YII. *The amount of funds allocated to the project was modified through a contract adjustment and the cacao activity reports presented support the adjustment made to the remuneration fee.*
Documentation provided by the project holder
• *Files in folder Anexo 5. Evidencias Monitoreo, subfolder 3er periodo, subfolder PQR, subfolder YII.* • *Files PQR YAVILLA II CACAO.pdf, RESPUESTA PQR CACAO.pdf and OTROSI_NO_1_CTO_CACAO feb 2024.pdf in folder Anexo 5. Evidencias Monitoreo, subfolder 3er periodo, subfolder PQR, subfolder YII.* • *Files 16. INFORME_AVANCES_7_CACAO_MAYO_2024.pdf and 17. INFORME_AVANCES_8_CACAO_JUNIO_2024.pdf in folder Anexo 5. Evidencias Monitoreo, subfolder 3er periodo, subfolder RI Yavilla II, subfolder Cacao, subfolder Informes.*
CAB assessment (28/04/2025)
The project holder has produced sufficient evidence to demonstrate the resolution of the grievances addressed by Yavilla II IR. The audit team assessed the documents and confirmed the same. Hence, this item is ***closed****.*

Finding ID	*10*	***Type of finding***	***Clarification***	***Date*** ***03/03/2025***
Section No.				

6.1.2.7
Description of finding
In section 12 Special categories, related to co-benefits of the MR, ID Indicator EC-3.1 (Indicator name: # of women who improve their income with the development of the project's actions), the information on the 3rd instance (Barranquillita IR) has not been mentioned. However, during onsite visit, the audit team confirmed that the women from this IR improved their income with the development of the project's sugarcane activities. *The PH is required to provide explanation with the relevant supporting documentation in the MR as specified in the PDD.*
Project holder response (10/04/2025)
The value of indicator EC-3.1 was updated to include the information from Barranquillita IR, acknowledging the income improvement of women through the sugarcane activities. Video records were uploaded as supporting evidence in the MR.
Documentation provided by the project holder
File BioCarbon_Dabucury REDD+_Monitoring Report_ V2.pdf in folder 2. Informe de Monitoreo
CAB assessment (28/04/2025)
The project holder has updated the information on women benefitted from sugarcane production in Barranquillita IR under ID Indicator EC-3.1 of the updated MR. the audit team affirms that 27 women are from this IR that benefit from sugarcane production based on the documentation provided by the project holder. Therefore, this item is ***closed*** *effectively.*

Finding ID	*11*	***Type of finding***	***Clarification***	***Date*** ***03/03/2025***

Section No.
6.1.2.7
Description of finding
In section 12 Special categories, related to co-benefits of the MR, the Indicator ID: EC-1.2 (Indicator name: # of High Conservation Values identified in the project area) states that "Within the framework of the development and implementation of the project, 4 High Conservation Values were defined: fauna species, traditional medicine, traditional language and traditional subsistence production systems". However, section 19.1.1 Biodiversity Conservation of the BCR Standard states that the GHG Project holder should demonstrate which High Conservation Values (HCV) are in the project area (Based on criteria defined by the High Conservation Value (HCV) network. https://hcvnetwork.org/). *Further, under the 'Remarks' section, information on Barranquillita IR is not provided.* *The PH is required to justify how the four HCVs identified in this current monitoring report complies with the requirements of the BCR Standard under section 19.1.1 Biodiversity Conservation. The PH to include information on Barranquillita IR.*
Project holder response (10/04/2025)
The indicator EC-1.2 has been updated to provide details of the category to which each HCV corresponds, according to the criteria defined by the HCV Network, as well as the justification for this correspondence. *The remarks of this indicator were also updated and the information related to the Barranquillita IR progress in the Chagra project is included.*
Documentation provided by the project holder
File BioCarbon_Dabucury REDD+_Monitoring Report_ V2.pdf in folder 2. Informe de Monitoreo
CAB assessment (28/04/2025)
The PH has justified how the four HCVs identified in this current monitoring report complies with the requirements of the BCR Standard under section 19.1.1 Biodiversity

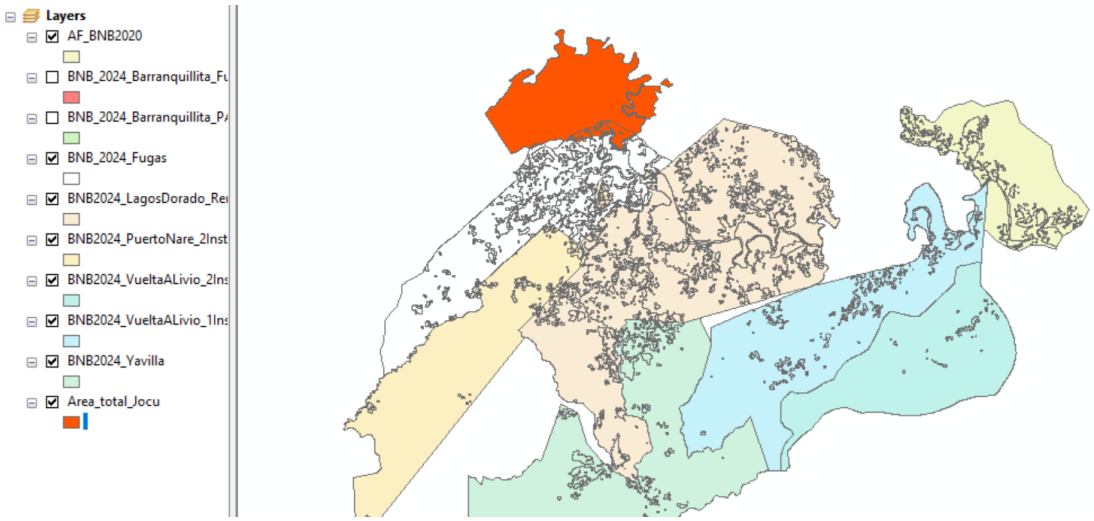
Conservation. The PH also included information on Barranquillita IR in the updated MR. the audit team confirms the changes made and ***closes*** *this item effectively.*

Finding ID	*12*	***Type of finding***	***Clarification***	***Date*** ***03/03/2025***
Section No.				
6.7				
Description of finding				
The audit team, during desktop review and onsite visit, observed that the project's compliance with laws, statutes and other regulatory frameworks mentioned in respective sections of PDD and MR, do not comply with the requirements of PDD and MR templates. Further, some of the applicable laws are not mentioned in the Law Compliance Matrix provided by the PH. *The PDD mentions the following laws and regulations, but they are not addressed in the monitoring report:* - *Minambiente (2017) - Environmental and social REDD+ safeguards for Colombia.* - *Minambiente (2018) - Safeguards Regulatory Framework* - *National Economic and Social Policy Council (CONPES) 4021, National deforestation control policy.* - *Resolution 471 of 2020, IGAC mapping requirements.* *The Monitoring Report should analyse how the project complies with:* - *The ILO Convention 169 on Indigenous Peoples.* - *The Law 1021, General Forest Law.* - *The UN - Declaration on the Rights of Indigenous Peoples.*				

The PH is required to make necessary corrections and incorporate all the laws, statutes and other regulatory frameworks as per the PDD and MR template requirements and update the same in Law Compliance Matrix.
Project holder response (10/04/2025)
Section 5.1 of the MR was updated to include and describe project compliance regarding the laws and regulations mentioned. The legal compliance matrix was also updated and includes the laws and regulations referenced in this finding (see folder Anexo 7. Cumplimiento legal, file 7.1. Matriz Cumplimiento Legal_Dabucury REDD+ v2.xlsx). *It is important to mention that the referenced document MinAmbiente (2017) Environmental and social REDD+ safeguards for Colombia corresponds to the document called Cartilla Interpretación Nacional de Salvaguardas Sociales y Ambientales para REDD+ en Colombia that is included in the file 7.1. Matriz Cumplimiento Legal_Dabucury REDD+ v2.xlsx, "row 23", tab "Normatividad". Also, the reference MinAmbiente (2018) Safeguards Regulatory Framework corresponds to Resolution 1447 of 2018, mentioned in "row 15", tab "Normatividad" of the same Law Compliance Matrix.*
Documentation provided by the project holder
File 7.1. Matriz Cumplimiento Legal_Dabucury REDD+ v2.xlsx in folder 7. Cumplimiento legal *File BioCarbon_Dabucury REDD+_Monitoring Report_V2.pdf in folder 2. Informe de Monitoreo*
CAB assessment (28/04/2025)
The PH has made necessary corrections and incorporated all the laws, statutes and other regulatory frameworks as per the PDD and MR template requirements and updated the same in Law Compliance Matrix. The audit team assessed the documentation and law compliance matrix to confirm the requirements have been met. This item is ***closed****.*

Finding ID	*13*	***Type of finding***	***Clarification***	***Date*** ***30/05/2025***

Section No.
13.2.2.1 of MR
Description of finding
The audit team while reviewing the project boundaries for potential overlap with other project boundaries, found that the leakage area of Puerto Nare IR, overlaps with project area of Jocÿ Bucÿrÿ Apÿrÿ project (Project ID: CDC-56) (https://www.ecoregistry.io/projects/CDC-56) certified under Ecoregistry program. The BCR Validation & Verification Manual, v2.4 states "The scope of validation or verification should include the following: (b) an assessment to confirm that project areas are not included in, or overlap with, the geographic boundaries of other projects. This assessment should include cross-checking national registries and/or data available from registries and other governmental/national registry systems". The audit team is aware of the overlap between these two projects that was rectified in the previous verification process. However, the overlap with the leakage area of Puerto Nare IR needs to be clarified.



EcoRegistry.

FILES GEOSPATIAL ANALYSIS:

General information:

Total area of the file: 97685 hectares.

Intersected area of the file: 122015 hectares approximately.

Intersection 1:
Platform name: BioCarbon

Project ID: PCR-CO-319-141-001
Intersected area: 97685.115 ha

Intersection 2:
Platform name: EcoRegistry

Project ID: 56
Intersected area: 24330.143 ha

The PH is required to provide clarification on this aspect.

Project holder response 1 (16/07/2025)

The leakage boundaries of Dabucury project were adjusted to exclude the overlapping area with the Jocÿ Bucÿrÿ Apÿrÿ project. The MR sections 1.4, 14.3 and 15 were updated to reflect these changes. In addition, the ER sheet and the GDB were modified accordingly.

Documentation provided by the project holder

File BioCarbon_Dabucury REDD+_Monitoring Report_V4_Clean.pdf

File Cálculos_Dabucury_Instancia 1, 2 Y 3_v4.xlsx

Subfolder CapasDabucury2008-2024_v3 located in subfolder 9.9 Mapas y GDB tercera verificación 032025, folder Anexo 9. Mapas y GDB

CAB assessment 1 (17/07/2025)

The audit team reviewed the changes made to the project area shapefiles and confirmed that the new leakage area of Instances 1 and 2 does not overlap with the Jocÿ Bucÿrÿ Apÿrÿ project. Further, it has been observed that this change in the project design is addressed as "Correction" in section 13.2.2.1 of MR by the project holder.

The MR template requires "If such corrections exist, list all of them since the registration of the project activity or renewal of the quantification period, separating them into the following categories:

(a) Corrections that have been approved by the BCR Technical committee as applicable from the period prior to this monitoring period;

(b) Corrections that have been approved by the BCR Technical committee as applicable from this monitoring period;

(c) Corrections that are being submitted with this monitoring report as part of the request for issuance (post-registration change – issuance track) as applicable from this monitoring period.

For the corrections referred to in (a) and (b) above, provide the approval dates of the post-registration changes." It is noticed that the correction in leakage area boundary has not been separated out into any category.

Further, the PH is required to justify compliance with section 16.5.2.1 of STANDARD OPERATING PROCEDURES (SOP) v2.0 of the Biocarbon Standard that states "If the Project Holder makes any corrections to the project details or parameters established at the time of registration, as specified in the registered Project Document, such corrections shall be recorded in an updated version of the Project Document. The revised document shall clearly indicate the changes made and be submitted to BIOCARBON for review and inclusion in the project's official record".

Therefore, the PH is required to meet the template requirements in the MR and justify compliance with section 16.5.2.1 of STANDARD OPERATING PROCEDURES (SOP) v2.0. accordingly, this item remains open.

Project holder response 2 (24/07/2025)

Section 13.2.2.1 of the MR was updated to clarify that the correction related to the adjustment of the leakage area boundaries for instances 1 and 2 is being submitted under category (c), which includes corrections submitted with this monitoring report as part of the request for issuance (post-registration change — issuance track).

Additionally, to comply with SOP v2.0, Section 16.5.2, the Project Document (PD) was updated to reflect the changes related to the leakage area boundaries. The changes made to the PD are marked with track changes feature.
Documentation provided by the project holder
BioCarbon_Dabucury REDD _Monitoring Report_V5.pdf *PDD Dabucury REDD+_V12_EN_29072025_TC.docx* *PDD Dabucury REDD+_V12_EN_28072025.pdf*
CAB assessment 2 (07/08/2025)
The audit team reviewed the PH response and corresponding corrections made in the PD and MR as follows: *To comply with MR template requirements, section 13.2.2.1 of MR has been updated by PH stating, "This correction is submitted with this monitoring report as part of the request for issuance (post-registration change — issuance track) and falls under category (c)" and the audit team deemed the update was satisfactory.* *To comply with section 16.5.2.1 of STANDARD OPERATING PROCEDURES (SOP) v2.0 of the Biocarbon Standard, the audit team confirms the updated Map 12. Project leakage area under section 5.3 of PD version 12. Accordingly, this finding has been* ***closed****.*

Finding ID	*14*	***Type of finding***	***Clarification***	***Date*** ***30/05/2025***
Section No.				
31.1 of MR				
Description of finding				
The audit team while reviewing the project documentation pertaining to activities A5.1, 5.2, 6.1, 7.1, 9.1, 10.1, 11.1 found that in MR, the photographic records of IRs people from				

Yavilla II, Puerto Nare and Lagos El Dorado participating in meetings or workshops on social investment, transportation, education and other topics (A5.1, 5.2, 6.1, 7.1, 9.1, 10.1, 11.1) has not been reported in MR. *Therefore, the PH is required to provide clarification with respect to activities A5.1, 5.2, 6.1, 7.1, 9.1, 10.1, 11.1 implemented in the above-mentioned IRs.*
Project holder response (16/07/2025)
The section of the supporting documents provided for indicators A-5.1, A-5.2, A-6.1, A-7.1, A-10.1, and A-11.1 has been updated to include references to the photographic records of the meetings held by the Indigenous Reserves of Lagos El Dorado, Yavilla II, and Puerto Nare. *Regarding indicator A-9.1, as health-related topics were only addressed by the Barranquillita IR, the photographic records refer solely to the meetings held with that IR.*
Documentation provided by the project holder
BioCarbon_Dabucury REDD+_Monitoring Report_V4_clean.pdf *Photographic records:* • *Lagos El Dorado IR: Files in folder Anexo 1. Actividades de Participación Comunitaria/1.1. RI Lagos El Dorado/1.1.11. Socialización General del proyecto (10-2023)/Registro fotográfico* • *Yavilla II IR: Files in folder Anexo 1. Actividades de Participación Comunitaria/1.3. RI Yavilla II/1.3.8. Socialización general del proyecto (12-07-2023)/Registro fotográfico* • *Puerto Nare IR: Files in folder Anexo 1. Actividades de Participación Comunitaria/1.5. RI Puerto Nare/1.5.7. Taller implementación - PIA (31-01-2024 a 02-02-2024)/Registro fotográfico*
CAB assessment (17/07/2025)
The PH has provided sufficient photographic evidence for the activities mentioned above as requested by the audit team. This is also updated in MR. Hence, this item is ***closed****.*

Finding ID	*15*	***Type of finding***	***Clarification***	***Date*** ***30/05/2025***

Section No.
11.7 of the MR
Description of finding
The audit team while reviewing section 11 of MR and pertaining to 11.7 Safeguard 7 "Actions to reduce displacement of emissions", found that the requirement of 'BCR Tool to Demonstrate Compliance with the Redd+ Safeguards. v1.1' under section 7 requires 'the Project holder shall implement response protocols to identify leaks and how to control them' and as evidence of compliance 'The Project holder shall implement a relevant response protocol.' *The audit team understands that during the monitoring period, there was no displacement of emissions, and deforestation in the leakage area was lower than estimated in the baseline scenario. Despite this, the PH is required to have a response protocol in place to identify leaks as per the above-mentioned requirement.* *Therefore, the PH is required to provide clarification and necessary actions regarding this aspect and elaborate the same in the MR.*
Project holder response (16/07/2025)
Section 11.7 of the MR has been updated to include a description of the protocol established to identify and address potential leakages, in accordance with the requirements of the BCR Tool to Demonstrate Compliance with the REDD+ Safeguards (v1.1).
Documentation provided by the project holder
BioCarbon_Dabucury REDD+_Monitoring Report_V4_Clean.pdf
CAB assessment (17/07/2025)
The audit team reviewed section 11.7 of MR to include a description of the protocol established to identify and address potential leakages. It is in accordance with the requirements of the BCR Tool to Demonstrate Compliance with the REDD+ Safeguards v1.1. Therefore, this item is ***closed****.*

Finding ID	*16*	***Type of finding***	***Clarification***	***Date*** ***30/05/2025***
Section No.				
14.7.3 of MR				
Description of finding				
The audit team while reviewing the ER calculation sheets (Cálculos_Dabucury_Instancia 1, 2 Y 3_v3.xlsx), section 14.7.3. Quantifying the project's emission reductions of PDD and section 16.4 Net GHG Emission Reductions / Removals of MR, noticed that: *1) The reduction in emissions from deforestation avoided, in the monitoring period, is estimated according to the equation:* $RE_{DEF,REDD+proy} = (t_2 - t_1) \times (EA_{DEF,lb,año} - EA_{DEF,REDD+proy,año} - EA_{DEF,f,año})$ *Here, t2 and t1 equals End year and initial year of the reference period, respectively. However, in ER sheets, the formula in cell no. W82 to W91 does not have the values of t2 and t1 as per the formula in the PDD. The PH is required to explain why t2 and t1 is being excluded and justify the same. Further, the PH is required to clarify if the reference period pertains to monitoring period or the historical reference period.* *2) The values of 'Net GHG emission reductions / removals (tCO2e)' in all the tables under section 16.4 Net GHG Emission Reductions / Removals of MR does not comply with that mentioned in ER sheets (cell no. cell no. W82 to W91).*				

EMISSION REDUCTION FROM AVOIDED DEFORESTATION (RE)
4,71,778
8,02,104
5,60,833
Instance 1 and 2: June 2022-August 2024
18,34,714
1,87,520
1,94,981
1,68,914
1,17,485
Instance 3: January 2021-August 2024
6,68,901
1,87,520
6,66,759
9,71,017
6,78,318
Combined instances (1+2+3)
25,03,615

3) *Further, the MR states "Given that emissions in the leakage area during the monitoring period were lower than baseline emissions, no net leakage emissions are subtracted from the project area reductions". However, in the ER sheets, the formula [=+(N88-O88-R88)] includes the values under column "EMISSIONS WITH PROJECT IN LEAKAGE AREA".*

The PH is required to provide detailed clarification and make necessary corrections and update in the ER sheets and MR.

Project holder response (16/07/2025)

1. The emission reduction results are structured by year (vintage), with each row corresponding to a specific vintage. This is observed in rows 82–84 and 88–91 of the "CALCULOS MONITOREO 2019-2024" spreadsheet in the calculations file. Each row presents the forest area (in hectares) under the baseline and monitoring scenarios for the given year, based on the annual forest change calculated using equations $CSB_{f,año} = \left(\frac{1}{t_2 - t_1}\right) \times (A_{f,1} - A_{f,2})$ *and* $CSB_{proy,año} = \left(\frac{1}{t_2 - t_1}\right) \times (A_{REDD+proy,1} - A_{REDD+proy,2})$ *(as shown in the "DEF_MONITOREO 2024" spreadsheet, cells B64, B65, B78, and B79).*

In cases where the vintage period, corresponding to the term "(t_2 - t_1)", is less than one year, the forest area under the baseline and monitoring scenarios is calculated proportionally. This is done by multiplying the annual value of the hectares by the fraction of the year (0 < x < 1) that applies to that specific vintage (see "CALCULOS MONITOREO 2019-2024" spreadsheet, cells B82, B84, B91; E82, E84, E91).

As the emissions estimations of the parameters $EA_{DEF,lb,año}$, $EA_{DEF,REDD+proy,año}$ *and* $EA_{DEF,f,año}$ *are based on the forest hectares of the baseline and monitoring scenarios that were*

calculated for each vintage, the emissions results in each row correspond to the emissions generated during the period of time derived from the application of the parameter "(t_2-t_1)". *2. The file Cálculos_Dabucury_Instancia 1, 2 Y 3_v4.xlsx, has been updated. In the "CALCULOS MONITOREO 2019-2024" spreadsheet, the values reported in cells W82 to W93 are consistent with the values presented in section 16.4 of the Monitoring Report.* *3. In the ER calculations sheets, the formula used to estimate the annual emission reductions [=+(N88-O88-R88)] is correct and consistent with the methodology. It is important to highlight that the values in column R, which correspond to Project Leakage Emissions, are zero. Therefore, although the formula includes the leakage component, no deductions were applied due to leakage emissions during the monitoring period. Accordingly, while the applied calculation methodology includes a component for leakage, no deductions were made for leakage emissions, as none were identified during the monitoring period.* *Therefore, this item is effectively* ***closed****.*
Documentation provided by the project holder
File Cálculos_Dabucury_Instancia 1, 2 Y 3_v4.xlsx
CAB assessment (17/07/2025)
1. *The PH has clearly explained the usage of formula to calculate the reduction in emissions from deforestation avoided in the monitoring period. The audit team acknowledges that the emission reduction data is disaggregated by vintage year, with each row representing a distinct vintage. Each corresponding entry reflects the quantified emission reductions achieved during that specific reporting period, as determined through the application of project-specific baseline and monitoring parameters "(t_2-t_1)".* 2. *The audit team reviewed the file Cálculos_Dabucury_Instancia 1, 2 Y 3_v4.xlsx, and the "CALCULOS MONITOREO 2019-2024" spreadsheet, to assure that the values reported in cells W82 to W93 are consistent with the values presented in section 16.4 of the Monitoring Report.* 3. *The PH has clarified the usage of values under column 'R' in the "CALCULOS MONITOREO 2019-2024" spreadsheet that correspond to Project Leakage Emissions. The audit team acknowledged that for the current monitoring period, the Project Leakage Emissions are zero. Hence, this item is* ***closed****.*

10.2.2 Non-Conformities (NCs)/Corrective Action Request (CARs)

Finding ID	*1*	***Type of finding***	***Corrective action***	***Date*** ***03/03/2025***
Section No.				
6.1.2				
Description of finding				
Section 2 (Version) of the BCR standard requires the most recent version of the documents shall be used. However, during the desktop review, the audit team noticed that the monitoring report template used by the PH corresponds to version 1.1 *The PH is required to use the latest and updated version of monitoring report template version 3.4 available on BioCarbon registry (https://biocarbonstandard.com/en/templates/)*				
Project holder response (10/04/2025)				
The monitoring report has been adjusted to the version 3.4 of the monitoring report template developed by BioCarbon Standard.				
Documentation provided by the project holder				
File BioCarbon_Dabucury REDD+_Monitoring Report_V2.pdf in folder 2. Informe de Monitoreo				
CAB assessment (28/04/2025)				
The project holder has used the latest version of MR v3.4 and the audit team confirmed the same so, this item is ***closed****.*				

Finding ID	*2*	***Type of finding***	***Corrective action***	***Date***

				03/03/2025

Section No. **--**

Description of finding

Section 2 of MR states that the Standard applied to this verification of the project corresponds to Standard for the voluntary BCR Carbon Market, version 3.0 of 2023 (07/03/2023). However, under section 11. Environmental and socio-economic aspects and section 12. Special Categories of the PDD; under section 6. Climate change adaptation and section 13. Grouped Projects [point c)] of the MR, the audit team observed that the BCR Standard version 3.4 is used.

Section 2 of the MR states that the methodology applied to the project corresponds to BCR0002. AFOLU Sector Methodological Document. Quantification of GHG Emission Reductions or Removals from REDD+ Projects. Version 3.1. Sep 2022. However, under section 5.1.1. Adding areas after validation, section 6. Baseline scenario and additionality analysis of the PDD and section 13. Grouped Projects of the MR, the audit team observed that the BCR Methodology version 3.0 is mentioned.

The PH is required to mention correct versions of the BCR Standard and BCR0002 methodology used for this verification, and the same shall be reflected throughout the PDD and MR.

The PH shall consider the upgrades of the BCR standard, methodologies, tools and formats to the latest versions considering the applicable transition times mentioned in Section 29 of the BCR standard.

Project holder response (10/04/2025)

Regarding the REDD+ methodology, according to the BCR standard v3.4, considering that the project has already been validated under Proclima REDD+ methodology v2.2 (2021), it shall continue to be applied during the project quantification period. Regarding the BCR standard, in each verification the new guidelines and tools should be used, so the project is using BCR Standard version 3.4 (2024). These considerations are now consistently addressed in the PDD and MR.

Documentation provided by the project holder

File PDD Dabucury REDD+_V12_EN.pdf in folder 1. Documento de Diseño de Proyecto *File BioCarbon_Dabucury REDD+_Monitoring Report_V2.pdf in folder 2. Informe de Monitoreo*
CAB assessment (28/04/2025)
The PH has corrected the versions of the BCR Standard, and methodology used and is mentioned throughout the MR and PDD for clarity and coherence. Hence, this item is ***closed****.*

Finding ID	*3*	***Type of finding***	***Corrective action***	***Date*** ***03/03/2025***
Section No.				
5.1.4				
Description of finding				
In section 5.1.1. Adding areas after validation of the PDD and in Table 9. Criteria for the addition of new areas to the REDD+ project, the audit team observed that the versions of BCR standard and BCR0002 methodology are not mentioned under the 'compliance' column. Further, the start date of the initial project, is mentioned as January 15, 2019. *In section 13 Grouped Projects of the MR, and under the 'compliance' column [points a) b) and c)], the versions of BCR standard and BCR0002 methodology are not mentioned.* *The PH is required to mention the versions of BCR standard and BCR0002 methodology under the 'compliance' column, both in PDD and MR; and the start date of the project must be corrected in the PDD.*				
Project holder response (10/04/2025)				

The project considers BCR Standard v3.4 (2024) and Proclima REDD+ Methodology v2.2 (2021), please refer to Finding ID 3, Corrective action. Section 5.1.1 of the PDD and section 14 of the MR were updated to ensure that all criteria to add new areas are fully addressed. Compliance description for each criterion was also revised.
Documentation provided by the project holder
File PDD Dabucury REDD+_V12_EN.pdf in folder 1. Documento de Diseño de Proyecto *File BioCarbon_Dabucury REDD+_Monitoring Report_V2.pdf in folder 2. Informe de Monitoreo*
CAB assessment (28/04/2025)
The project holder has revised the versions of the BCR Standard and methodology in PDD and MR and the requirements of the above-mentioned standard criteria were ensured to add new areas. The start date of the project was also revised and confirmed by the audit team. Hence, this item is ***closed****.*

Finding ID	*4*	***Type of finding***	***Corrective action***	***Date*** ***03/03/2025***
Section No.				
6.8				
Description of finding				
During the desktop review, the audit team observed that, in the first page of the PDD and under the row heading 'Proposer and Representative', the names of the governors/captains of the three Indigenous Reservations (Lagos El Dorado, Lagos Del Paso and El Remanso; Vuelta Del Alivio and Yavilla II) doesn't comply with that mentioned in the section 1.6. Title of the project of the PDD and previous PDDs. The audit				

team, during the onsite visit, also confirmed that the governors of the above-mentioned IRs are different from that mentioned in section 1.6 of the PDD.

The PH is required to provide justification for the change in governors of the said IRs and make necessary corrections in the PDD. Further, the relevant supporting documents must be provided confirming the ownership of the project and Carbon ownership and rights.

Project holder response (10/04/2025)

Section 1.6 of the PDD was adjusted updating the names of the governors of the Lagos El Dorado, Yavilla II and Vuelta del Alivio IRs. The Indigenous Reserves have mandate periods for every elected governor, in these cases, the governors changed in March 2023, June 2024 and September 2023, respectively.

Regarding carbon ownership, it is supported by the land tenure and the agreements signed in 2021, 2022 and 2023 with the different IRs proponent of the project (available in the folder Anexo 3. Acuerdos y Documentos Confidenciales, subfolder 3.1. Acuerdo Comercial y Carta de Intención RI Lagos El Dorado, file 3.1.1. Acuerdo Comercial - RI Lagos El Dorado.pdf; subfolder 3.2. Acuerdo Comercial y Carta de Intención RI Vuelta del Alivio, file 3.2.1. Acuerdo Comercial - RI Vuelta del Alivio.pdf; subfolder 3.3. Acuerdo Comercial y Carta de Intención RI Yavilla II, file 3.3.1. Acuerdo Comercial - Yavilla II.pdf; subfolder 3.10. Acuerdo Comercial y Carta de Intención RI Puerto Nare, file 3.10.1. Acuerdo Comercial - RI Puerto Nare.pdf; and subfolder 3.13. Acuerdo Comercial RI Barranquillita, file 3.13.1. Acuerdo Comercial - RI Barranquillita.pdf), as it is indicated below:

Indigenous Reserve	***Year of signature***	***Governor at the time of signing***	***Supporting documentation***
Lagos El Dorado, Lagos del Paso y El Remanso	*2021*	*José Maria Morera Fonseca*	*Folder Anexo 4. Documentos Representación y Tenencia de la Tierra RI, subfolder 4.1. Representación RI Lagos El Dorado, files 4.1.1, 4.1.2, 4.3.*
Yavilla II	*2021*	*Hernando López Valencia*	*Folder Anexo 4. Documentos Representación y Tenencia de la Tierra RI, subfolder 4.3. Representación RI Yavilla II, files 4.3.1, 4.3.2, 4.3.3.*

Vuelta del Alivio	*2021*	*Martha Lucia Pedroza Amaya*	*Folder Anexo 4. Documentos Representación y Tenencia de la Tierra RI, subfolder 4.2. Representación RI Vuelta del Alivio, files 4.2.1, 4.2.2, 4.2.3.*
Puerto Nare	*2022*	*Faiber Giovanni Marin Jimenez*	*Folder Anexo 4. Documentos Representación y Tenencia de la Tierra RI, subfolder 4.4 Representación RI Puerto Nare, files 4.4.1, 4.4.2.*
Barranquillita	*2023*	*Adriana Díaz Laverde*	*Folder Anexo 4. Documentos Representación y Tenencia de la Tierra RI, subfolder 4.5. Representación RI Barranquillita, files 4.5.1, 4.5.2, 4.5.3.*

Regarding the change of the governors, the updated representation documentation is presented in folder Anexo 4. Documentos Representación y Tenencia de la Tierra RI, subfolder 4.6. Actualización representación 2023 – 2025.

Documentation provided by the project holder

- *File PDD Dabucury REDD+_V12_EN.pdf in folder 1. Documento de Diseño de Proyecto*
- *Agreements: folder Anexo 3. Acuerdos y Documentos Confidenciales, subfolder 3.1. Acuerdo Comercial y Carta de Intención RI Lagos El Dorado, file 3.1.1. Acuerdo Comercial - RI Lagos El Dorado.pdf; subfolder 3.2. Acuerdo Comercial y Carta de Intención RI Vuelta del Alivio, file 3.2.1. Acuerdo Comercial - RI Vuelta del Alivio.pdf; subfolder 3.3. Acuerdo Comercial y Carta de Intención RI Yavilla II, file 3.3.1. Acuerdo Comercial - Yavilla II.pdf; subfolder 3.10. Acuerdo Comercial y Carta de Intención RI Puerto Nare, file 3.10.1. Acuerdo Comercial - RI Puerto Nare.pdf; and subfolder 3.13. Acuerdo Comercial RI Barranquillita, file 3.13.1. Acuerdo Comercial - RI Barranquillita.pdf*
- *Representation documentation: Anexo 4. Documentos Representación y Tenencia de la Tierra RI, subfolder 4.1. Representación RI Lagos El Dorado, subfolder 4.2. Representación RI Vuelta del Alivio, subfolder 4.3. Representación RI Yavilla II,*

subfolder 4.4 Representación RI Puerto Nare, subfolder 4.5. Representación RI Barranquillita, subfolder 4.6. Actualización representación 2023 – 2025
CAB assessment (28/04/2025)
The PH has provided justification for the change in governors of the said IRs and has made necessary corrections in the PDD. Further, the relevant supporting documents are provided confirming the ownership of the project and Carbon ownership and rights. The audit team thoroughly assessed the documentation provided by the PH and is of the opinion that the governors of three IR have been elected in in March 2023, June 2024 and September 2023. Therefore, this item is ***closed****.*

Finding ID	*5*	***Type of finding***	***Corrective action***	***Date*** ***03/03/2025***
Section No.				
6.2.5				
Description of finding				
In section 5.3. Leakage area of the PDD, the audit team noticed that there is no information on the leakage area of the third instance (Barranquillita IR) and a comprehensive map of leakage area for the third instance is not depicted in the PDD. *The PH is required to provide sufficient information on the leakage areas of the third instance with maps depicting the same.*				
Project holder response (10/04/2025)				
Section 5.3 of the PDD was updated to include the description of the leakage area related to the Barranquillita IR and the corresponding map was also provided. The geographic information regarding this specific leakage area is provided in files				

BNB2008_Barranquillita_yFugas.shp and BNB2018_Barranquillita_Fugas.shp, located in folder 9.9 Mapas y GDB tercera verificación 032025, subfolder CapasDabucury2008_2024
Documentation provided by the project holder
File PDD Dabucury REDD+_V12_EN.pdf in folder 1. Documento de Diseño de Proyecto *Files BNB2008_Barranquillita_yFugas.shp and BNB2018_Barranquillita_Fugas.shp, in folder 9.9 Mapas y GDB tercera verificación 032025, subfolder CapasDabucury2008_2024*
CAB assessment (28/04/2025)
The PH has made corrections by providing sufficient information on the leakage areas of the third instance along with maps depicting the same. Hence, this item is successfully ***closed****.*

Finding ID	*6*	***Type of finding***	***Corrective action***	***Date*** ***03/03/2025***
Section No.				
6.4				
Description of finding				
SUSTAINABLE DEVELOPMENT GOALS (SDG) BIOCARBON REGISTRY Version 1.0 | July 13, 2023 requires the use of latest Excel version (available on BioCarbon registry https://biocarbonstandard.com/en/tools/) for the demonstration of contribution to SDGs. However, during desktop review and onsite visit, the audit team confirmed that the tool provided in the supporting documentation folder 'BCR TOOL SDG_Dabucury REDD+_Verificación 2_V3' pertains to the 2nd verification. *The PH is required to provide the SDGs tool (excel) pertaining to the current (3rd) monitoring period in its most recent version. Further, the SDGs contribution in the excel*				

tool must comply with that mentioned in the current monitoring report (SDG2, SDG4, SDG5, SDG8, SDG15). The PH is further required to update and mention the latest version of the Sustainable Development Goals in section 2 of MR.
Project holder response (10/04/2025)
The SDG tool was updated according to the latest version available on the BioCarbon Standard website, reporting the project contributions to the SDG2, SDG4, SDG5, SDG8 and SDG15.
Documentation provided by the project holder
See folder Anexo 18. Herramientas BCR, files SDG Contributions documentation support_Dabucury REDD+_3rd verification.xlsx and SDG tool_Dabucury REDD+ tool_3rd verification_V1.xlsx
CAB assessment (28/04/2025)
The project holder has updated the SDGs tool (excel) pertaining to the current (3rd) monitoring period in its most recent version. Further, the SDGs contribution in the excel tool complies with that mentioned in the current monitoring report (SDG2, SDG4, SDG5, SDG8, SDG15). The audit team assessed the same and confirmed that the standard requirements are met. Hence, this item is ***closed*** *successfully.*

Finding ID	*7*	***Type of finding***	***Corrective action***	***Date*** ***03/03/2025***
Section No.				
4.2 of PDD				
Description of finding				

In section 4.2. GHG Sources, under Table 5. GHG sources, it has been stated that the nitrogen dioxide emissions will be estimated and will be included in the emissions of the corresponding period. However, the audit team observed that the nitrogen dioxide is not a GHG and has been misinterpreted. *The PH is required to correct the nomenclature of the GHG to nitrous oxide instead of nitrogen dioxide.*
Project holder response (10/04/2025)
The nomenclature error in Section 4.2, Table 5 has been corrected, replacing "nitrogen dioxide" with "nitrous oxide" to accurately reflect the relevant greenhouse gas.
Documentation provided by the project holder
File PDD Dabucury REDD+_V12_EN.pdf in folder 1. Documento de Diseño de Proyecto
CAB assessment (28/04/2025)
The PH has made corrections in section 4.2 of the PDD. This item is closed.

Finding ID	*8*	***Type of finding***	***Corrective action***	***Date*** ***03/03/2025***
Section No.				
6.10				
Description of finding				
The requirements of the section 10. Stakeholder's consultation of the MR template states that 'Describe the process for, and the outcomes from, ongoing communication with stakeholders, carried out before verification. Include details on the procedures or methods				

used for engaging local stakeholders, documenting the outcomes of the stakeholder comments, and the mechanism for on-going communication with local stakeholders; among others aspects.' However, during the desktop review, the audit team observed that the above-mentioned section of the MR lacks sufficient information on these aspects. *Further, the Implementation Assembly held from 17 to 20 September 2024 in the IR Lagos El Dorado, IR Vuelta de Alivio, IR Yavilla II and IR Puerto Nare are outside the monitoring period.* *The PH is required to provide sufficient and accurate information as per the requirements of MR template and section 16 Stakeholder engagement and consultation of the BCR Standard. Further, the Implementation Assembly that was conducted outside the monitoring period must be excluded from the current monitoring report.*
Project holder response (10/04/2025)
Section 10 of the monitoring report (Stakeholders' Consultation) was updated providing further detail regarding the processes for community engagement and consultation. In addition, the Implementation Assembly was removed given the temporal frame of the monitoring period.
Documentation provided by the project holder
File BioCarbon_Dabucury REDD+_Monitoring Report_ V2.pdf in folder 2. Informe de Monitoreo
CAB assessment (28/04/2025)
Section 10 of the monitoring report has been updated by the PH to reflect the requirements of MR template, and the audit team deemed it to be sufficient. Hence, this item is effectively ***closed****.*

Finding ID	*9*	***Type of finding***	***Corrective action***	***Date*** ***03/03/2025***

Section No.
6.12
Description of finding
In section 1.8. Adaptation to Climate Change of the PDD, it has been stated that the project considers the 2016 National Plan for Adaptation to Climate Change that includes three main objectives, namely: *(i) Managing knowledge about climate change and its potential impacts;* *(ii) Incorporate adaptation to climate change into environmental, territorial and sectoral planning;* *iii) Promote development transformation for resilience to climate change. However, the audit team observed that these objectives are not mentioned/implemented in the current MR.* *Further, the MR lacks information on the development of passive restoration processes in areas of environmental importance due to their ecosystem connectivity as mentioned in the PDD.* *The PH is required to provide justification and sufficient information on the activities that results in the implementation of the above-mentioned objectives during this monitoring period. This should be in compliance with the requirements of Climate change adaptation section of the BCR Standard.*
Project holder response (10/04/2025)
Section 6 of the MR was updated to include information regarding the relationship between the implemented project activities and the objectives and strategic lines of the National Plan for Adaptation, as well as the National Climate Change Policies, according to BCR Standard requirements. *Regarding passive restoration activities and the ecosystem connectivity, section 6 of the MR was updated to indicate that the preservation of standing forest contributes to maintain the species movement along the territory, which is directly related to biological corridors and ecosystem connectivity. In this sense, forest protection contributes to improve ecosystem connectivity.*

Other considerations regarding restoration activities are described in the response to Finding ID 2 Clarification.
Documentation provided by the project holder
File BioCarbon_Dabucury REDD+_Monitoring Report_V2.pdf in folder 2. Informe de Monitoreo
CAB assessment (28/04/2025)
The audit team assessed the PH's response to activities that results in the implementation of2016 National Plan for Adaptation to Climate Change that includes three main objectives, namely: *(i) Managing knowledge about climate change and its potential impacts.* *(ii) Incorporate adaptation to climate change into environmental, territorial and sectoral planning.* *iii) Promote development transformation for resilience to climate change.* *However, the audit team deemed that the information is not sufficient and needs to be addressed clearly.* *In the PDD, it has been stated that "The Dabucury REDD+ project contributes to the achievement of the objectives defined in this plan as follows:* *i) Objective 1: Manage knowledge about climate change and its potential impacts. Strategy 1B: Education, training, communication and public awareness on climate change. It develops spaces for socialization, dissemination and appropriation of knowledge on impacts associated with climate change. It promotes training and awareness-raising processes on climate change adaptation in formal, non-formal and informal education programmes.* *ii) Objective 2: Incorporate climate change adaptation into environmental, territorial and sectoral planning. Strategy 2A: Incorporation of climate variability and change in the state's planning instruments. It incorporates guidelines and actions for adaptation to climate change in environmental and territorial planning instruments (through the implementation of the Indigenous Life Plans of the IRs).* *iii) Goal 3: Promote development transformation for climate change resilience. Biodiversity and its ecosystem services: Development of actions aimed at reducing the loss of tropical forests and their biodiversity – conservation of the project area. Food security*

and agricultural production: Recovery of traditional knowledge production systems that tend to increase and/or maintain resilience to climate change." *The project holder is required to clearly demonstrate in MR under section 6 as to how each of these points have been achieved by the project in this monitoring period. Therefore, this item remains open.*
Project holder response (20/05/2025)
Section 6 Climate Change Adaptation of the Monitoring Report was updated to include a specific subsection outlining the project's contributions to the National Plan for Adaptation to Climate Change (2016) during the monitoring period. In addition, supporting evidence for each contribution has been referenced within the same section.
Documentation provided by the project holder
File BioCarbon_Dabucury REDD+_Monitoring Report_V3.pdf in folder 2. Informe de Monitoreo
CAB assessment (23/05/2025)
The audit team assessed PH's response to activities that results in the implementation of 2016 National Plan for Adaptation to Climate Change that includes three main objectives, namely: *(i) Managing knowledge about climate change and its potential impacts.* *(ii) Incorporate adaptation to climate change into environmental, territorial and sectoral planning.* *iii) Promote development transformation for resilience to climate change.* *The project holder has updated and demonstrated under section 6 of MR as to how each of these points have been achieved by the project in this monitoring period. The audit team deemed it to be satisfactory and reasonable. Therefore, this item is effectively* ***closed****.*

Finding ID	10	Type of finding	Corrective action	Date 03/03/2025
Section No.				
6.1.1				
Description of finding				
The audit team observed that some of the activities mentioned under section 14.2. Implementation of REDD+ activities of the PDD have not been implemented during the current monitoring period. The PH is requested to mention the project's activities and/or indicators along with their status of implementation, justification for not implementing the activities and the year of inception of activities, in a tabular form for clarity and convenience, under the section 14.1 Implementation status of the project of the MR.				
Project holder response (10/04/2025)				
The implementation status of the project activities, including both implemented and non-implemented actions, is presented in Section 13.1 of the Monitoring Report, along with the list of reported and non-reported indicators for the current and previous monitoring periods. Justifications for delays and corresponding action plans are also detailed in this section. These delays do not reflect a lack of commitment, but rather the outcome of the communities' internal decision-making processes, as established by their self-governance structures. In accordance with this, the General Assembly, the highest decision-making body, ensures that project activities are implemented aligned with each community's priorities and timelines. Additionally, Section 13.2.2.2 of the Monitoring Report has been updated under category (c), in line with the guidance provided in the Monitoring Report Template. For greater clarity and convenience, a comprehensive table outlining the status of all project activities has been included in folder Anexo 5. Evidencias Monitoreo.				

Documentation provided by the project holder
File Estado de implementación actividades_Dabucury REDD+_2019 - 2024.xlsx in folder Anexo 5. Evidencias Monitoreo *File BioCarbon_Dabucury REDD+_Monitoring Report_ V2.pdf in folder 2. Informe de Monitoreo*
CAB assessment (28/04/2025)
The corrective actions and supplementary information requested by the audit team have been appropriately addressed and made available by the PH. The audit team reviewed the documentation provided by the project holder and considered it to be sufficient. Therefore, this item is successfully ***closed****.*

Finding ID	*11*	***Type of finding***	***Corrective action***	***Date*** ***03/03/2025***
Section No.				
8.6 of PDD and 1.5 of MR				
Description of finding				
The audit team noticed that under section 8.6. Project Management Mechanism of the PDD and section 1.5 Summary Description of the Implementation Status of the Project of the MR, the information on the 3rd instance (Barranquillita IR) has not been mentioned. *The PH is required to provide sufficient information on the 3rd instance (Barranquillita IR) in the above-mentioned sections of the MR and PDD.*				
Project holder response (10/04/2025)				

Section 8.6 of the PDD and section 1.5 of the MR were updated to include the information regarding the Barranquillita IR. The project management mechanism document was also updated to include Barranquillita IR.
Documentation provided by the project holder
File PDD Dabucury REDD+_V12_EN.pdf in folder 1. Documento de Diseño de Proyecto *File BioCarbon_Dabucury REDD+_Monitoring Report_V2.pdf in folder 2. Informe de Monitoreo* *File 3.4.1 Esquema Administración Proyecto REDD+ Dabucury v4.pdf, in folder Anexo 3. Acuerdos y Documentos Confidenciales, subfolder 3.4. Administración del Proyecto y Distribución de Beneficios*
CAB assessment (28/04/2025)
The audit team reviewed sections 8.6 of the PDD and 1.5 of the MR that included the information regarding the Barranquillita IR. Upon review of the project management mechanism document, the audit team is of the opinion that the necessary corrective actions have been in place. Hence, this item is ***closed****.*

Finding ID	*12*	***Type of finding***	***Corrective action***	***Date*** ***03/03/2025***
Section No.				
6.8				
Description of finding				
Section 7 (Carbon ownership and rights) of the monitoring report template states "Describe the actual state of the carbon ownership and rights. Provide evidence of carbon				

rights monitoring, including the follow-up to the agreements and documents that ensure the carbon rights requirement is met, during this monitoring period. *If there are new agreements, In the event that the project includes indigenous people (IP), ethnic groups, or local communities (LC) as participants, the project holder shall present proof that the person signing the documents, within the scope of the project, is the person with the authority in charge to do so".* *The audit team, during desktop review, noticed that the current MR lacks information on the above-mentioned template requirements. In addition, the names of the governors/captains of the three Indigenous Reservations (Lagos El Dorado, Lagos Del Paso and El Remanso; Vuelta Del Alivio and Yavilla II) doesn't comply with that mentioned in the section 1.6. Title of the project of the PDD and previous PDDs.* *The PH is required to provide information in section 7 of the MR as per the MR template requirements.*
Project holder response (10/04/2025)
Section 7 of the monitoring report was updated providing further detail about the agreements signed and the land tenure supporting documentation. *Regarding the name of the governors of the Lagos El Dorado, Lagos Del Paso and El Remanso; Vuelta Del Alivio and Yavilla II IRs, as it was explained in the response to the finding ID 4 (Corrective Action), the Indigenous Reserves have mandate periods for every elected governor, in these cases, the governors changed in March 2023, June 2024 and September 2023, respectively.*
Documentation provided by the project holder
File BioCarbon_Dabucury REDD+_Monitoring Report_V2.pdf in folder 2. Informe de Monitoreo
CAB assessment (28/04/2025)
The PH made necessary corrections which were reviewed by the audit team and deemed to meet the template requirements. Therefore, this item is ***closed****.*

Finding ID	*13*	***Type of finding***	***Corrective Action***	***Date*** ***30/05/2025***
Section No.				
13.1 of MR				
Description of finding				
The audit team while reviewing the project documentation pertaining to activity A3.1 and 3.2, found that the photographs of chagras system practiced in all IRs were same in the folder ***Registro Fotográfico****. Further, the photographs of cacao production practiced in Vuelta del Alivio and Yavilla II are the same in their respective folders* ***Registro Fotográfico.*** *The audit team notes that the same photographs have been submitted as potential evidence for different IRs, all showcasing the same activity. The team considers this inadequate, as each IR should be supported by distinct and verifiable evidence specific to the claimed result. Clarification and appropriate documentation are required.* *Pertaining to activity A-3.2 (# Women employed for the development of productive activities), the photographs provided in the folder Evidencias Monitoreo/3er periodo/RI Vuelta del Alivio/Cacao/Registro Fotográfico* ***and*** *Evidencias Monitoreo/3er periodo/RI Yavilla II/Cacao/Registro Fotográfico does not reflect the involvement of women in development of productive activities. The audit team deems that the photographs depicting women engaged in the reported activities can be considered as potential supporting evidence for the corresponding IR.* *Therefore, the PH is required to provide clear and specific evidence/photographs as potential evidence depicting activities (chagras and cacao) in each IRs, separately.*				
Project holder response (16/07/2025)				
The photographic records for the chagras-related activities implemented in the Indigenous Reserves (IRs) of Vuelta del Alivio, Yavilla II, and Puerto Nare have been revised and updated. The revised documentation now includes distinct photographic evidence specific to each IR, clearly reflecting the implementation of the chagras systems in each respective IR. *Similarly, the photographic records for the cacao-related activities in the IRs of Vuelta del Alivio and Yavilla II have been updated. The updated folders now contain differentiated photographic evidence for each IR and include images that explicitly show the*				

participation of women in the development of the project activities, in line with the requirements of activity A-3.2.
Documentation provided by the project holder
Photographic records: *<u>Chagras:</u>* • *Files in folder Anexo 5. Evidencias Monitoreo/3er periodo/RI Vuelta del Alivio/Chagras/Registro Fotográfico* • *Files in folder Anexo 5. Evidencias Monitoreo/3er periodo/RI Yavilla II/ChagrasRegistro Fotográfico* • *Files in folder Anexo 5. Evidencias Monitoreo/3er periodo/RI Yavilla II/Chagras/Registro Fotográfico* *<u>Cacao:</u>* • *Files in folder Anexo 5. Evidencias Monitoreo/3er periodo/RI Vuelta del Alivio/Cacao/Registro fotográfico* • *Files in folder Anexo 5. Evidencias Monitoreo/3er periodo/RI Yavilla II/Cacao/Registro fotográfico*
CAB assessment (17/07/2025)
The audit team reviewed the supporting documentation folders to confirm that the PH has provided clear and specific evidence/photographs as potential evidence depicting activities (chagras and cacao) in each IRs, separately as requested. Therefore, this item is ***closed****.*

Finding ID	*14*	***Type of finding***	***Corrective Action***	***Date*** ***30/05/2025***
Section No.				
13.1 of MR				

Description of finding
The audit team while reviewing the project documentation pertaining to activities A3.5 and 3.6, found that in PDD, the monitoring methodology 'for the measurement and reporting of this indicator, the productive area that has special management measures to improve biodiversity conditions is identified and estimated, and Geographic Information Systems, satellite images, remote sensing and information taken in situ are used to estimate the area'. However, the PH has not provided the satellite images or the usage of GIS tools to estimate the area. *Therefore, the PH is required to provide sufficient evidence as per the PDD with respect to activities A3.5 and 3.6.*
Project holder response (16/07/2025)
The supporting documentation of the productive activities has been updated in the folder Anexo 5. Evidencias Monitoreo, which now includes shapefiles and maps of the productive systems for Lagos El Dorado IR, Puerto Nare IR, Vuelta del Alivio IR, and Yavilla II IR. *The geospatial information was generated using GIS tools and georeferenced field data, in line with the monitoring approach described in the PDD.* *In addition, the values reported in indicators A-3.5, A-3.6, and EC-2.1 have been updated in accordance with the values obtained from the production systems cartography.*
Documentation provided by the project holder
• *BioCarbon_Dabucury REDD+_Monitoring Report_V4_Clean.pdf* • *Folder Anexo 5. Evidencias Monitoreo/3er periodo/RI Lagos El Dorado/Lagos El Dorado/Caña panelera/ Cartografía* • *Folder Anexo 5. Evidencias Monitoreo/3er periodo/RI Puerto Nare/Caña panelera/Cartografía* • *Cacao:* • *Folder Anexo 5. Evidencias Monitoreo/3er periodo/RI Vuelta del Alivio/Cacao/Cartografía* • *Folder Anexo 5. Evidencias Monitoreo/3er periodo/RI Yavilla II /Cacao/Cartografía*
CAB assessment (17/07/2025)
The audit team reviewed and verified the PH's response and folder Anexo 5 containing shapefiles and maps of the productive systems for Lagos El Dorado IR, Puerto Nare IR, Vuelta del Alivio IR, and Yavilla II IR. The reported values of sugarcane and cacao

production in MR is now in line with the shapefiles provided. The PH has demonstrated the satellite images and the usage of GIS tools to estimate the area as per the PDD and the audit team verified its accuracy and confirms to be accurate. Accordingly, this item is ***closed*** *effectively.*

Finding ID	*15*	***Type of finding***	***Corrective Action***	***Date*** ***30/05/2025***
Section No.				
13.1 of MR				
Description of finding				
The audit team while reviewing the project documentation pertaining to activities A13.1 (# of people who participate in training, meetings or training sessions for the development of traditional production systems) and 13.3 (# of families that have established and/or improved chagras) in the monitoring report, the project holder has reported identical figures under the results for both activities — specifically, the number of people and the number of families. The audit team considers this unlikely, as the number of individuals and the number of families are typically not the same. *Therefore, the PH is required to provide clarification and make necessary corrections in the PDD and MR.*				
Project holder response (16/07/2025)				
The figures reported in the monitoring report for indicators A-13.1 and A-13.3 were derived from two primary sources: (i) the beneficiary lists defined in the project profile, and (ii) the visit forms completed during technical assistance activities and chagra management sessions held in each Indigenous Reserve (IR). *These records quantify both the number of families participating in the chagra project and the number of individuals who received technical assistance. In most cases, each participating family was represented by one responsible person who also benefited from the technical support, resulting in the same numerical values for both indicators.*				

However, an exception was identified in the case of the Lagos El Dorado IR, where 68 families were confirmed to have established chagras, but 69 individuals received technical assistance during the monitoring period. The monitoring report has been updated to reflect this correction.

Documentation provided by the project holder

BioCarbon_Dabucury REDD+_Monitoring Report_V4_Clean.pdf

Project profiles:

- *File Perfil chagras tradicionales.pdf in folder Anexo 5. Evidencias Monitoreo/3er periodo/RI Lagos El Dorado/Lagos El Dorado/Chagras*
- *File Perfil chagras tradicionales.pdf in folder Anexo 5. Evidencias Monitoreo/3er periodo/RI Lagos El Dorado/Lagos del Paso/Chagras*
- *File Perfil de proyecto_Chagras tradicionales.pdf in folder Anexo 5. Evidencias Monitoreo/3er periodo/RI Puerto Nare/Chagras*
- *File Perfil chagras tradicionales.pdf in folder Anexo 5. Evidencias Monitoreo/3er periodo/RI Vuelta del Alivio/Chagras*
- *File Perfil chagras tradicionales.pdf in folder Anexo 5. Evidencias Monitoreo/3er periodo/RI Yavilla II/Chagras*

Project activity reports (visit forms):

- *File Informe proyecto Chagras.pdf in folder Anexo 5. Evidencias Monitoreo/3er periodo/RI Lagos El Dorado/Lagos El Dorado/Chagras*
- *File Informe proyecto Chagras.pdf in folder Anexo 5. Evidencias Monitoreo/3er periodo/RI Lagos El Dorado/Lagos del Paso/Chagras*
- *File 1. INFORME DE CHAGRAS ABRIL Y MAYO PN.pdf in folder Anexo 5. Evidencias Monitoreo/3er periodo/RI Puerto Nare/Chagras/Informes*
- *File Informe proyecto Chagras.pdf in folder Anexo 5. Evidencias Monitoreo/3er periodo/RI Vuelta del Alivio/Chagras*
- *File Informe proyecto Chagras.pdf in folder Anexo 5. Evidencias Monitoreo/3er periodo/RI Yavilla II/Chagras*

CAB assessment (17/07/2025)

The PH has provided clarification regarding the number of individuals and households reported under indicators A-13.1 and A-13.3. These figures were derived from two primary data sources, as previously stated, and are supported by adequate evidence uploaded to the documentation folder. The audit team reviewed the relevant project activity reports and project profiles to verify the accuracy of the information. Accordingly, this item is considered resolved and is now ***closed****.*

Finding ID	*16*	***Type of finding***	***Corrective Action***	***Date*** ***30/05/2025***
Section No.				
16.5 of MR				
Description of finding				

The audit team while reviewing the section 16.5 Comparison of actual emission reductions with estimates in the project document of MR and ER sheets, the values provided in table comparing the net GHG emission reductions achieved during this monitoring period (ex post) and the estimated ex-ante reductions, does not comply with the ER sheets.

Year	Baseline emissions (tCO2e)	% reduction estimated ex-ante	% reduction observed ex-post	Observed variation
10-01-2021 – 31-12-2021	158.855	-26%	-4%	22,5%
01-01-2022 – 31-12-2022	663.395	-26%	-7%	19,0%
01-01-2023 – 31-12-2023	978.383	-26%	-9%	17,8%
01-01-2024 – 31-08-2024	683.379	-26%	-8%	18,0%

Year	Baseline emissions (tCO2e)	% reduction estimated ex-ante	% reduction observed ex-post	Observed variation
10-01-2021 – 31-12-2021	1,58,855	-30%	-4%	25.7%
01-01-2022 – 31-12-2022	6,63,395	-27%	-7%	19.8%
01-01-2023 – 31-12-2023	9,78,383	-27%	-9%	18.3%
01-01-2024 – 30-08-2024	6,83,379	-27%	-8%	18.5%
TOTAL	24,84,012	-27%	-8%	19.3%

Therefore, the PH is required to check the formulas applied in worksheet 'Ex ante vs ex post comparison' and make necessary corrections in ER sheets and MR. Further, kindly provide an explanation why the formulas in worksheet 'Ex ante vs ex post comparison' does not include the values from 'Baseline instances 1+2+3' worksheet.

Project holder response (16/07/2025)

The figures exhibited in table 16.5 of the MR have been updated and are now consistent with the values presented in the ER sheet.

The values in the "Ex ante vs ex post comparison" spreadsheet in the ER calculations file correspond to the values presented in the "LíneaBase inst. 3", "LíneaBase combinada inst. 1 y 2" and "CALCULOS MONITOREO 2019-2024" spreadsheets, since the monitoring periods for Instances 1 and 2 and Instance 3 are different and cannot be combined in the first years.

To facilitate the traceability of the information, the values are linked between the specific spreadsheets for each instance and the final calculations "CALCULOS MONITOREO 2019-2024" spreadsheet. This facilitates the consolidation of the values.

Documentation provided by the project holder

BioCarbon_Dabucury REDD+_Monitoring Report_V4_Clean.pdf

CAB assessment (17/07/2025)

The audit team, after reviewing section 16.5 of MR and ER Calculation sheets, assures that the discrepancy has been properly addressed by the PH to reflect the same Ex-ante and ex

post comparison values in MR and ER sheets. Further, the PH has clarified the usage of formulae in worksheet for estimating Ex-ante vs ex post comparison explaining that the monitoring periods for Instances 1 and 2 and Instance 3 are different and cannot be combined in the first years. Accordingly, this item is ***closed****.*

Finding ID	*17*	***Type of finding***	***Corrective Action***	***Date*** ***30/05/2025***
Section No.				
16.5 of MR				
Description of finding				
The audit team while reviewing the ER calculation sheets (Cálculos_Dabucury_Instancia 1, 2 Y 3_v3.xlsx), noticed that the values ($EA_{f,año}$) of the annual emission from deforestation observed in the leakage area for instance 1 and 2 (see page: 138 of 142 of MR v3) does not match with that of ER sheets (cell No: Q82, Q83, Q84). Whereas the same values in case of instance 3 matches in both MR and ER worksheets.				

$EA_{f,año}$
16.169
32.337
21.558

EMISSIONS OBSERVED IN LEAK AREA
24,469
41,032
27,881
93,382

The PH is required to provide detailed clarification and make necessary corrections if necessary.

Project holder response (16/07/2025)
The values presented in Section 16.3 of the MR did not include the soil organic carbon released progressively in deforested areas in previous years. These values have been

updated to reflect total emissions for the period and are consistent with the information in the ER Sheet.
Documentation provided by the project holder
BioCarbon_Dabucury REDD+_Monitoring Report_V4_Clean.pdf
CAB assessment (17/07/2025)
The PH has clarified about the difference in ER sheets and Section 16.3 of the MR appropriately. The changes have been incorporated in section 16.3 of MR and are in line with ER sheets. Hence, this item is ***closed****.*

10.2.3 Forward Action Requests (FARs)

No FARs were raised for this verification period.

10.2.4 FARs from previous verification report (2nd verification).

Finding ID	*01*	***Type of finding***	***FARs from previous verification process***	***Date*** ***23-12-2022***
Section No.				
Description of finding				
During the on-site visit, a lack of communication between the project developers and the project owners became evident. To this end, it is necessary to produce documents that have been worked on jointly, that can respect the position of all parties and that in any case can be consulted for decision-making. It is necessary that the measures taken to comply have evidence to support all the activities that arise in response to this finding.				
Project holder response (16/07/2025)				

This requirement was addressed, and the process of integrating the community and project developers is referred to in sections 11.2, 11.3 and 11.4 of the MR, which present the compliance of social safeguards and community participation.

During the monitoring period, one General Assembly, one Implementation Assembly, and five workshops were held with community leaders and members, as well as the REDD+ Committee, which corresponds to the project management instance. The documents reflecting the agreements between stakeholders to continue project development and carbon sales investments can be found in folder Anexo 1. Actividades de Participación Comunitaria, as follows:

a) *subfolder 1.1. RI Lagos El Dorado that contains pdf files in subfolders 1.1.10. Socialización General del proyecto (07-2023), 1.1.11. Socialización General del proyecto (10-2023), 1.1.12. Asamblea PIA (02-02-2024)*
b) *subfolder 1.2. RI Vuelta del Alivio that contains pdf files in subfolders 1.2.7. Aprobación PDD - Asamblea General - Vuelta del Alivio - Fase II (23-11-2022), 1.2.10. Socialización general del proyecto (20-10-2023), 1.2.11. Asamblea PIA (01-02-2024), 1.2.9. Socialización general del proyecto (07-07-2023)*
c) *subfolder 1.3. RI Yavilla II that contains pdf files in subfolders 1.3.8. Socialización general del proyecto (12-07-2023) and 1.3.9. Asamblea PIA*
d) *subfolder 1.4. Ratificación Consentimiento Libre, Previo e Informado that has three files in subfolder 1.4.1. Actas de Ratificación de Acuerdos and other three files in subfolder 1.4.2. Conformación Comités, familias beneficiarias, cronograma y mapeo actividades*
e) *subfolder 1.5. RI Puerto Nare that has pdf files in subfolders 1.5.5. Aprobación PDD - Puerto Nare (26-11-2022) and 1.5.7. Taller implementación - PIA (31-01-2024 a 02-02-2024)*
f) *subfolder 1.6. Actividades conjuntas de los RI file 1.6.2. Socializacion proyecto - Instancia 1 y 2 (31-01-2024 a 05-02-2024.pdf*
g) *subfolder 1.7. RI Barranquillita that has pdf files in subfolders 1.7.2. Ratificación Acuerdo Comercial – Barranquillita, 1.7.4. Taller 3 – Barranquillita and 1.7.5 Taller 4 RI Barranquillita.*

The activities carried out during the monitoring period were prioritized, defined, and approved in the Assemblies, which are the highest decision-making bodies of the Indigenous Reserves. Likewise, accountability for the project was presented for each IR during these participatory meetings, including the amounts invested and how they were invested, as well as progress in implementing project activities and managing Petitions, Complaints, and Claims (PQR).

Documentation provided by the project holder

Evidence provided in folder Anexo 1. Actividades de Participación Comunitaria, subfolders: • *1.1. RI Lagos El Dorado that contains pdf files in subfolders 1.1.10. Socialización General del proyecto (07-2023), 1.1.11. Socialización General del proyecto (10-2023), 1.1.12. Asamblea PIA (02-02-2024)* • *1.2. RI Vuelta del Alivio that contains pdf files in subfolders 1.2.7. Aprobación PDD - Asamblea General - Vuelta del Alivio - Fase II (23-11-2022), 1.2.10. Socialización general del proyecto (20-10-2023), 1.2.11. Asamblea PIA (01-02-2024), 1.2.9. Socialización general del proyecto (07-07-2023)* • *1.3. RI Yavilla II that contains pdf files in subfolders 1.3.8. Socialización general del proyecto (12-07-2023) and 1.3.9. Asamblea PIA* • *1.4. Ratificación Consentimiento Libre, Previo e Informado that has three files in subfolder 1.4.1. Actas de Ratificación de Acuerdos and other three files in subfolder 1.4.2. Conformación Comités, familias beneficiarias, cronograma y mapeo actividades* • *1.5. RI Puerto Nare that has pdf files in subfolders 1.5.5. Aprobación PDD - Puerto Nare (26-11-2022) and 1.5.7. Taller implementación - PIA (31-01-2024 a 02-02-2024)* • *1.6. Actividades conjuntas de los RI file 1.6.2. Socializacion proyecto - Instancia 1 y 2 (31-01-2024 a 05-02-2024.pdf* • *1.7. RI Barranquillita that has pdf files in subfolders 1.7.2. Ratificación Acuerdo Comercial – Barranquillita, 1.7.4. Taller 3 – Barranquillita and 1.7.5 Taller 4 RI Barranquillita.*
CAB assessment (17/07/2025)
The PH has addressed the finding by providing sufficient documentary evidence and the audit team witnessed the same during the onsite visit and confirms that the issue has been appropriately addressed. This item is ***closed****.*

Finding ID	*02*	***Type of finding***	***FARs from previous verification process***	***Date*** ***23-12-2022***
Section No.				

Description of finding
An assembly must be held with the reservations to present the project's accountability for the first instance and must ensure that the information is clear for the communities that own the project. *It is necessary that the measures taken to comply have evidence to support all the activities that arise in response to this finding.*
Project holder response (16/07/2025)
The accountability assemblies with the IRs that make up the first instance of the project were held in January 2023. During these assemblies, the project's progress and key results were presented using materials adapted to ensure the information was clear and accessible to the participating communities. *The evidence supporting these accountability activities, including meeting minutes, attendance lists, and photographic records, is available in folder Anexo 1. Actividades de Participación Comunitaria.*
Documentation provided by the project holder
• *Documentation provided in folder Anexo 1. Actividades de Participación Comunitaria/1.1. RI Lagos El Dorado/1.1.9. Rendición de Cuentas Verificación 1 - Lagos El Dorado (26-01-2023)* • *Documentation provided in folder Anexo 1. Actividades de Participación Comunitaria/1.2. RI Vuelta del Alivio/1.2.8. Rendición de Cuentas Verificación 1 - Vuelta del Alivio (25-01-2023)* • *Documentation provided in folder Anexo 1. Actividades de Participación Comunitaria/1.3. RI Yavilla II/1.3.7. Rendición de Cuentas Verificación 1 - Yavilla II (21-01-2023 y 22-01-2023)*
CAB assessment (17/07/2025)
The audit team confirms that an assembly was held with the reservations to present the project's accountability for the first instance and confirmed that the information is clearly communicated with the communities that own the project. This was evident during our onsite assessment and the evidence provided by the PH. This item is **closed**.

Finding ID	*03*	***Type of finding***	***FARs from previous verification report***	***Date*** ***21-06-2023***
Section No.				
Description of finding				
The proponent must request from ANT an addendum to the resolutions of the indigenous reservations that are part of the project area, especially for Resolution number 046 of November 30, where the official area of the Vuelta del Alivio reservation is clarified, where the difference in areas between the resolution and the National Land Agency is most evident.				
Project holder response (16/07/2025)				
A request for an addendum to the land titling resolutions of the involved indigenous reserves was submitted to the National Land Agency (ANT), in order to address the requirement regarding the clarification of the official area, particularly that of the Vuelta del Alivio IR.				
Documentation provided by the project holder				
Folder Anexo 4. Documentos Representación y Tenencia de la Tierra RI, subfolder 4.7. Otros documentos, file Solicitud de adendo a resoluciones de titulación de resguardos indígenas – Proyecto Dabucury REDD+.pdf				
CAB assessment (17/07/2025)				
The PH submitted the requested addendum to the land titling resolutions to the National Land Agency (ANT) on July 7, 2025, and the response is awaited by the project holder from National Land Agency. Hence, this item is ***closed****.*				

Finding ID	*04*	***Type of finding***	***FARs from previous verification report***	***Date*** ***01-09-2023***
Section No.				
Description of finding				
The new guidelines of the latest version of the tools generated by the BioCarbon Registry Standard that apply to the project must be included during the next verification.				
Project holder response (16/07/2025)				
In accordance with section 2 of the Monitoring Report and the documentation provided in folder Anexo 18. Herramientas BCR, the tools and guidelines applied during the third verification correspond to the versions in force and provided by the BioCarbon Standard at the start of the verification audit.				
Documentation provided by the project holder				
BioCarbon_Dabucury REDD+_Monitoring Report_V4_Clean.pdf *Documentation provided in folder Anexo 18. Herramientas BCR*				
CAB assessment (17/07/2025)				
The audit team has sufficiently reviewed the project documentation and ensures the use of the latest versions of tools and guidelines provided by the BioCarbon Standard. Hence, this item is ***closed****.*				

Annex 3. Documentation review

As a core element of the verification processes for the mitigation project, a comprehensive and systematic review was conducted of all documentation and supporting evidence provided by the responsible project entity. In addition, supplementary records necessary for cross-verification were examined. This in-depth assessment ensured the accuracy, consistency, and completeness of the data submitted pertaining to GHG emissions and the mitigation measures implemented, as detailed in below table.

Document title / version	***File path/link***	***Author/ Organization***	***Reference number***	***Document provider***
BCR Standard v3.4	*https://biocarbonstandard.com/en/bcr-carbon-standard/*	*BCR*	*/1/*	*BCR*
Proclima AFOLU Sector Methodological Document v2.2	*https://biocarbonstandard.com/en/afolu/*	*BCR*	*/2/*	*BCR*
BCR Validation & Verification Manual, v2.4	*https://biocarbonstandard.com/en/validation/*	*BCR*	*/3/*	*BCR*
BCR tool. Avoiding double counting (ADC). Version 2.0	*https://biocarbonstandard.com/en/tools/*	*BCR*	*/4/*	*BCR*
BCR tool. Monitoring, Reporting and Verification (MRV). Version 1.0	*https://biocarbonstandard.com/en/tools/*	*BCR*	*/5/*	*BCR*
BCR tool. Sustainable	*https://biocarbonstandard.com/en/tools/*	*BCR*	*/6/*	*BCR*

Development Safeguards SDSS Tool version 1.1				
BCR tool. Permanence and Risk Management. V1.1	*https://biocarbonstandard.com/en/tools/*	*BCR*	*/7/*	*BCR*
BCR Tool to Demonstrate Compliance with the REDD+ Safeguards. V1.1	*https://biocarbonstandard.com/en/tools/*	*BCR*	*/8/*	*BCR*
BCR tool. Sustainable Development Goals (SDG). V1.0	*https://biocarbonstandard.com/en/tools/*	*BCR*	*/9/*	*BCR*
Project Design Description (PDD)	*PDD Dabucury REDD+_V11_14102024_ESP.docx* *PDD Dabucury REDD+_V11_14102024_ESP.pdf* *PDD Dabucury REDD+_V11_EN.docx* *PDD Dabucury REDD+_V11_EN.pdf* *PDD Dabucury REDD+_V12_ajustes JEH_ESP.docx* *PDD Dabucury REDD+_V12_EN_TC.docx* *PDD Dabucury REDD+_V12_EN_TC.pdf* *PDD Dabucury REDD+_V12_EN_28072025.pdf* *PDD Dabucury REDD+_V12_EN_28072025.docx*	*PH*	*/10/*	*PH*

Monitoring Report (MR)	*BioCarbon_Dabucury REDD _Monitoring Report_V4_clean.pdf* *BioCarbon_Dabucury REDD _Monitoring Report_V4_clean.docx* *BioCarbon_Dabucury REDD+_Monitoring Report_V3_CARBO 05222025.docx* *BioCarbon_Dabucury REDD+_Monitoring Report_V3_CARBO 05222025.pdf* *BioCarbon_Dabucury REDD _Monitoring Report_V5.pdf* *BioCarbon_Dabucury REDD _Monitoring Report_V5.docx*	*PH*	*/11/*	*PH*
Documents Representation and Land Tenure	*Folder Anexo 4. Documentos Representación y Tenencia de la Tierra RI, subfolders*	*PH*	*/12/*	*PH*
Resolution INCORA 026 of 1994 (title) Resolution INCORA 3918 of 1994 (extension)	*7.3.5. RI Barranquillita - Resolución 026 del 19 de julio de 1994 (Creación).pdf* *7.3.5. RI Barranquillita - Resolución 3918 del 08 de agosto de 1994 (Ampliación).pdf* *files 4.5.4. Resolución 026 del 19 de julio de 1994 - RI Barranquillita (Creación).pdf and 4.5.5. Resolución 3918 del 08 de agosto de 1994 - RI Barranquillita (Ampliación).pdf*	*PH*	*/13/*	*PH*
Provide evidence of the start date of activities in the new area, Barranquillita IR.	*folder Anexo 14. Fecha de Inicio, subfolder Barranquillita - Fecha inicio* *Mujeres cuidadoras de la Amazonía (Visión Amazonía) - ID 49.pdf* *Chagras_Proyectos ejecutados RI Barranquilita.pdf*	*PH*	*/14/*	*PH*

Maps, Shapefiles and GIS data of the project area of all three instances and their leakage areas	Anexo 9. Mapas y GDB	PH	/15/	PH
ER Calculation sheets	Folder Anexo 15. Soportes de Cálculo Cálculos_Dabucury_Instancia 1, 2 Y 3_v3_02042025.xlsx	PH	/16/	PH
Barranquillita IR: Photographic record and/or videos; Lists of attendance at the workshops; Minutes of the meetings and workshops convened – A1.1	Anexo 1. Actividades de Participación Comunitaria/1.7.	PH	/17/	PH
Legal agreements: Barranquillita IR – A1.2	Anexo 3. Acuerdos y Documentos Confidenciales\3.13. Acuerdo Comercial RI Barranquillita	PH	/18/	PH
Photographic record and/or videos and activity reports of Lagos El Dorado IR – A2.1	Anexo 5. Evidencias Monitoreo/3er periodo/RI Lagos El Dorado/Lagos El Dorado/Caña panelera/Registro fotografico. Anexo 5. Evidencias Monitoreo/3er periodo/RI Lagos El Dorado/Lagos El Dorado/Caña panelera/Informes.	PH	/19/	PH

Business plan designed by the Puerto Nare IR for the sugarcane crop – A2.3	File Perfil de proyecto_Caña panelera.pdf in folder Anexo 5. Evidencias Monitoreo/3er periodo/RI Puerto Nare/Caña panelera	PH	/20/	PH
Payment receipts and photographic records for the development of productive activities – A3.1 to 3.4	Anexo 5. Evidencias Monitoreo/3er periodo/RI Vuelta del Alivio/ Anexo 5. Evidencias Monitoreo/3er periodo/RI Yavilla II/ Anexo 5. Evidencias Monitoreo/3er periodo/RI Lagos El Dorado/ Anexo 5. Evidencias Monitoreo/3er periodo/RI Puerto Nare/ Anexo 5. Evidencias Monitoreo/3er periodo/RI Barranquillita/	PH	/21/	PH
GIS evidence, Activity reports and Photographic records of agroforestry system to improve conditions for biodiversity A-3.5 and 3.6	Anexo 5. Evidencias Monitoreo/3er periodo/RI Vuelta del Alivio/ Anexo 5. Evidencias Monitoreo/3er periodo/RI Yavilla II/ Anexo 5. Evidencias Monitoreo/3er periodo/RI Lagos El Dorado/ Anexo 5. Evidencias Monitoreo/3er periodo/RI Puerto Nare/ folder Anexo 5. Evidencias Monitoreo/3er periodo/RI Lagos El Dorado/Lagos El Dorado/Caña panelera/ Cartografía Puerto Nare IR: folder Anexo 5. Evidencias Monitoreo/3er periodo/RI Puerto Nare/Caña panelera/Cartografía Vuelta del Alivio IR: folder Anexo 5. Evidencias Monitoreo/3er periodo/RI Vuelta del Alivio/Cacao/Cartografía Yavilla II IR: folder Anexo 5. Evidencias Monitoreo/3er periodo/RI Yavilla II /Cacao/Cartografía	PH	/22/	PH

Activity reports and Photographic records of control measures – A-4.1	Anexo 5. Evidencias Monitoreo/3er periodo/RI Vuelta del Alivio/Informes Anexo 5. Evidencias Monitoreo/3er periodo/RI Yavilla II/ Informes Anexo 5. Evidencias Monitoreo/3er periodo/RI Lagos El Dorado/ Informes Anexo 5. Evidencias Monitoreo/3er periodo/RI Puerto Nare/ Informes	PH	/23/	PH
Quantity of goods or services produced – A4.2	Anexo 5. Evidencias Monitoreo\3er periodo\RI Lagos El Dorado\El Remanso\Caña panelera\Informes Files 4_INFORME_AVANCES_2 caña sep a nov – 23.pdf and 5_INFORME_AVANCES_3 nov 23 a 31 ene - 24 (1).pdf in folder	PH	/24/	PH
People participating in meetings or workshops on social investment, transportation, governance, water and sanitation and education topics – A5.1, 5.2, 6.1, 7.1, 10.1, 11.1	Anexo 1. Actividades de Participación Comunitaria •Lagos El Dorado IR: Files in folder Anexo 1. Actividades de Participación Comunitaria/1.1. RI Lagos El Dorado/1.1.11. Socialización General del proyecto (10-2023)/Registro fotográfico •Yavilla II IR: Files in folder Anexo 1. Actividades de Participación Comunitaria/1.3. RI Yavilla II/1.3.8. Socialización general del proyecto (12-07-2023)/Registro fotográfico •Puerto Nare IR: Files in folder Anexo 1. Actividades de Participación Comunitaria/1.5. RI Puerto Nare/1.5.7. Taller implementación - PIA (31-01-2024 a 02-02-2024)/Registro fotográfico	PH	/25/	PH

One boat and, six pack animals - A7.1	*Anexo 5. Evidencias Monitoreo/3er periodo/RI Yavilla II* *Folder Anexo 5. Evidencias Monitoreo/3er periodo/RI Yavilla II/Medios de transporte/Registro fotográfico* *Folder Anexo 5. Evidencias Monitoreo/3er periodo/RI Yavilla II/Limpieza y mantenimiento de caminos/Registro fotográfico*	*PH*	*/26/*	*PH*
Participate in meetings or workshops on health topics in Barranquillita IR – A9.1	*Anexo 1. Actividades de Participación Comunitaria/1.7. RI Barranquillita* *folder Anexo 1. Actividades de Participación Comunitaria/1.7. RI Barranquillita/1.7.3. Taller 2 – Barranquillita/Registro Fotográfico y Audiovisual* *folder Anexo 1. Actividades de Participación Comunitaria/1.7. RI Barranquillita/1.7.5 Taller 4 RI Barranquillita/Registro Fotográfico y Audiovisual*	*PH*	*/27/*	*PH*
Indigenous Life Plan developed (Barranquillita IR) – A11.2	*File 12.15. Plan de Vida_RI Barranquillita_2022.pdf in folder Anexo 12. Planes de vida y gubernamentales*	*PH*	*/28/*	*PH*
Participation in training, meetings or training sessions for the development of traditional production systems – A13.1	*Anexo 5. Evidencias Monitoreo/3er periodo/*	*PH*	*/29/*	*PH*

Maloca built in Puerto Nare IR – A13.5	*Perfil de proyecto_Arreglo Maloca.pdf*	*PH*	*/30/*	*PH*
Actions to preserve the elements of traditional cultural identity A-13.6	*Anexo 5. Evidencias Monitoreo/3er periodo/*	*PH*	*/31/*	*PH*
Awareness-raising, meetings or training sessions in territorial monitoring – A14.1, 14.2	*Anexo 5. Evidencias Monitoreo/3er periodo/RI/Monitoreo/Capacitación monitoreo 2023/Actas y listado*	*PH*	*/32/*	*PH*
Document of constitution or formalization of the Monitoring team and/or the Indigenous Guard – A 14.3, 14.4	*Files Perfil Monitoreo_elección_mar2023-jun2023.pdf, Perfil Monitoreo_elección_jul2023-jun2024.pdf and Perfil Monitoreo_elección_jul2024-jun2025.pdf in folder Anexo 5. Evidencias Monitoreo/3er periodo/RI/Monitoreo*	*PH*	*/33/*	*PH*
Payment receipts for monitoring activities – A15.3	*Anexo 5. Evidencias Monitoreo/3er periodo/RI /Comité REDD+/Pagos*	*PH*	*/34/*	*PH*
Photographic record and GIS data for restoration activity – A 16.3	*Puerto Nare IR: Folder Anexo 5. Evidencias Monitoreo/3er periodo/RI Puerto Nare/Restauracion pasiva Vuelta del Alivio IR: Folder Anexo 5. Evidencias Monitoreo/3er periodo/RI Vuelta del Alivio/Restauracion pasiva Lagos El Dorado IR: Folder*	*PH*	*/35/*	*PH*

	Anexo 5. Evidencias Monitoreo/3er periodo/RI Lagos El Dorado/Lagos El Dorado/Restauracion pasiva			
Construction of storage warehouses as additional activity.	Anexo 5. Evidencias Monitoreo/3er periodo/RI/Bodega de almacenamiento	PH	/36/	PH
Child nutrition in the Yavilla II IR as additional activity.	Anexo 5. Evidencias Monitoreo/3er periodo/RI Yavilla II/Plan de fortalecimiento escolar	PH	/37/	PH
Quality Control and Quality Assurance procedure	Anexo 6, file 6.1. Procedimiento QC-QA Dabucury.pdf - Annex 3, folder 3.4, file 3.4.1 Esquema Administración Proyecto REDD+ Dabucury_V4.pdf	PH	/38/	PH
Payment receipts of women – EC3.1	folder Anexo 5. Evidencias Monitoreo/3er periodo/RI..../ Files 8_INFORME_AVANCES_6_CAÑA_ABRIL.pdf, 9_INFORME_AVANCES_7_CAÑA_MAYO_2024.pdf and 10_INFORME_AVANCES_8_CAÑA_JUNIO_2024.pdf Files 8_INFORME_AVANCES_6_CAÑA_ABRIL.pdf, 9_INFORME_AVANCES_7_CAÑA_MAYO_2024.pdf and 10_INFORME_AVANCES_8_CAÑA_JUNIO_2024.pdf El Remanso: Files 8_INFORME_AVANCES_6_CAÑA_ABRIL.pdf, 9_INFORME_AVANCES_7_CAÑA_MAYO_2024.pdf and 10_INFORME_AVANCES_8_CAÑA_JUNIO_2024.pdf	PH	/39/	PH
IUCN Red list	https://www.iucnredlist.org/search/map	PH	/40/	PH

SDG Excel sheet v2.0	SDG tool_Dabucury REDD+ tool_3rd verification_V1.xlsx	PH	/41/	PH
SDGS supporting documentation	SDG Contributions documentation support_Dabucury REDD+_3rd verification.xlsx	PH	/42/	PH
REDD+ committee (SDG 5.5)	Anexo 5. Evidencias Monitoreo/3er periodo/RI..../Comité REDD+/ Perfil COIREDD+_elección_jun2023-jul2024	PH	/43/	PH
Proposed Reference Level of Forest Emissions from Deforestation in Colombia 20 for REDD+ Payment for Results under the UNFCCC 2023-2027	MADS and IDEAM (2024)	PH	/44/	PH
Annex A: Sustainable Development Safeguards (SDSS) assessment questionnaire	BCR_SDS tool_Dabucury REDD+_V1.pdf	PH	/45/	PH
Legal compliance documentation	7.1. Matriz Cumplimiento Legal_Dabucury REDD+ v2.pdf Anexo 7. Cumplimiento Legal Anexo 7. Cumplimiento Legal\7.3. Resoluciones RI	PH	/46/	PH

Proposed Reference Level of Forest Emissions from Deforestation in Colombia for REDD+	*https://www.ideam.gov.co/web/tiempo-y-clima/climatologico-mensual/-/document_library_display/xYvlPc4uxk1Y/view/84129627*	*IDEAM*	*/47/*	*IDEAM*
Forest and carbon monitoring system (SMByC)	*https://www.intechopen.com/chapters/67213*	*Intechopen*	*/48/*	*Intechopen*
Validation and verification report of Dabucury project; second verification report	*https://globalcarbontrace.io/projects/19*	*Global carbon trace*	*/49/*	*Global carbon trace*
Policy strategic line: Territorial Strategies and Management and conservation of ecosystems and their ecosystem services for low-carbon and climate-resilient development. *Action line 1.*	*Anexo 5. Evidencias Monitoreo/3er periodo/RI Lagos El Dorado/Lagos El Dorado/Chagras; Anexo 5. Evidencias Monitoreo/3er periodo/RI Lagos El Dorado/Lagos del Paso/Chagras; Anexo 5. Evidencias Monitoreo/3er periodo/RI Vuelta del Alivio/Chagras; Anexo 5. Evidencias Monitoreo/3er periodo/RI Yavilla II/Chagras; Anexo 5. Evidencias Monitoreo/3er periodo/RI Puerto Nare/Chagras; Anexo 5. Evidencias Monitoreo/3erperiodo/RI Barranquillita/file Chagras_Proyectos ejecutados RI Barranquilita.pdf*	*PH*	*/50/*	*PH*

Policy strategic line: Territorial Strategies. Action line 2.	Anexo 5. Evidencias Monitoreo/3er periodo/RI Lagos El Dorado/Lagos El Dorado/folder Chagras and folder Caña Panelera; Anexo 5. Evidencias Monitoreo/3er periodo/RI Lagos El Dorado/Lagos del Paso/folder Chagras and folder Caña panelera; Anexo 5. Evidencias Monitoreo/3er periodo/RI Lagos El Dorado/El Remanso/ Caña Panelera; Anexo 5. Evidencias Monitoreo/3er periodo/RI Vuelta del Alivio/folder Chagras and folder Cacao; Anexo 5. Evidencias Monitoreo/3er periodo/RI Yavilla II/ folder Chagras and folder Cacao; Anexo 5. Evidencias Monitoreo/3er periodo/RI Puerto Nare/ folder Chagras and folder Caña panelera; Anexo 5. Evidencias Monitoreo/3er periodo/RI Barranquillita/file Chagras_Proyectos ejecutados RI Barranquilita.pdf and folder Proyecto de caña panelera	PH	/51/	PH
Policy strategic line: Management and conservation of ecosystems and their ecosystem services for low-carbon and climate-resilient development. Action line 3 and 4.	Anexo 5. Evidencias Monitoreo/3er periodo/RI Lagos El Dorado/Lagos El Dorado/Monitoreo; Anexo 5. Evidencias Monitoreo/3er periodo/RI Lagos El Dorado/Lagos del Paso/Monitoreo; Anexo 5. Evidencias Monitoreo/3er periodo/RI Lagos El Dorado/El Remanso/Monitoreo; Anexo 5. Evidencias Monitoreo/3er periodo/RI Vuelta del Alivio/Monitoreo; Anexo 5. Evidencias Monitoreo/3er periodo/RI Yavilla II/Monitoreo; Anexo 5. Evidencias Monitoreo/3er periodo/RI Puerto Nare/Monitoreo; Anexo 5. Evidencias Monitoreo/3er periodo/RI Barranquillita/Guardia Indígena	PH	/52/	PH
NPACC objective 1	Anexo 1. Actividades de Participación Comunitaria/1.5. RI Puerto Nare/1.5.6. Taller de fortalecimiento - Puerto Nare (27-01-2023)/files 1.5.6.1. Acta Taller de Fortalecimiento_Puerto Nare_27-01-2023.pdf, 1.5.6.4. Asistencia Taller de Fortalecimiento_Puerto Nare_27-01-2023.pdf and 1.5.6.7.	PH	/53/	PH

	Registro fotográfico_27-01-2023; see folder Anexo 1. Actividades de Participación Comunitaria/1.7. RI Barranquillita/subfolders 1.7.1. Taller 1 – Barranquillita, 1.7.3. Taller 2 – Barranquillita, 1.7.4. Taller 3 – Barranquillita, 1.7.5 Taller 4 RI Barranquillita and 1.7.6 Taller 5 RI Barranquillita			
NPACC objective 2.	Anexo 5. Evidencias Monitoreo/3er periodo/RI Yavilla II/Escuela de saberes ancestrales Anexo 5. Evidencias Monitoreo/3er periodo/RI…/folders Chagras and Cacao Anexo 1. Actividades de Participación Comunitaria/1.3. RI and folder Anexo 9. Mapas y GDB/9.9 Mapas y GDB tercera verificación 032025 Anexo 5. Evidencias Monitoreo/3er periodo/RI…/ Chagras and Caña panelera Anexo 5. Evidencias Monitoreo/3er periodo/RI…../El Remanso/Escuela de saberes ancestrales	PH	/54/	PH
Indigenous Life Plans of five IRs	Anexo 12. Planes de vida y gubernamentales, files 12.11., 12.12, 12.13, 12.14., 12.15.	PH	/55/	PH
Resolution 76 of 1993-04-14	7.3.1. RI Lagos El Dorado, Lagos del Paso y El Remanso - Resolución 076 del 14 de abril de 1993.pdf file 4.1.5. Resolución 076 del 14 de abril de 1993 - RI Lagos El Dorado.pdf	PH	/56/	PH
Resolution 7 of 1998-05-11	7.3.3. RI Yavilla II - Resolución 007 del 11 de mayo de 1998.pdf file 4.3.5. Resolución 007 del 11 de mayo de 1998 - RI Yavilla II.pdf	PH	/57/	PH

Resolution 46 of 1998-11-30	7.3.2. RI Vuelta del Alivio - Resolución 046 del 30 de noviembre de 1998.pdf file 4.2.5. Resolución 046 del 30 de noviembre de 1998 - RI Vuelta del Alivio.pdf	PH	/58/	PH
Resolution 22 of 2003-04-10	7.3.4. RI Puerto Nare - Resolución 022 del 10 de abril de 2003.pdf file 4.4.4. Resolución 022 del 10 de abril de 2003 - RI Puerto Nare.pdf	PH	/59/	PH
Political Constitution of Colombia 1991-07-04	https://www.globalhealthrights.org/wp-content/uploads/2013/09/colombia_const2.pdf https://www.constituteproject.org/constitution/Colombia_2015	Global health rights	/60/	Global health rights
Law 21 of 1991-03-04	Ley 21 de 1991.pdf	PH	/61/	PH
Decree 1088 of 1993-06-10	Decreto 1088 de 1993.pdf	PH	/62/	PH
Decree 1386 of 1994-06-30	Decreto 1386 de 1994.pdf	PH	/63/	PH
Decree 2164 of 1994-12-07	Decreto 2164 de 1995.pdf	PH	/64/	PH
CONPES 2834 of 1996-01-31	CONPES 2834 de 1996.pdf	PH	/65/	PH
Law 1021 Congress of	Ley 1021 de 2006.pdf	PH	/66/	PH

the Republic 2006-04-20				
National Plan (Adaptation to Climate Change) 2016	*Plan Nacional de Adaptación al Cambio Climático 2016.pdf*	*PH*	*/67/*	*PH*
Decree 926 treasury 2017-06-01	*Decreto 926 de 2017.pdf*	*PH*	*/68/*	*PH*
Resolution 1447 of 2018-08-01	*Resolución 1447 de 2018.pdf*	*PH*	*/69/*	*PH*
Resolution 471 of 2020-05-14	*Resolución 471 de 2020.pdf*	*PH*	*/70/*	*PH*
Resolution 831 of 2020-09-30	*Resolución 831 de 2020.pdf*	*PH*	*/71/*	*PH*
CONPES 4021 of 2020-12-21	*CONPES 4021 de 2020.pdf*	*PH*	*/72/*	*PH*
Resolution 210 of 2018-06-19	*Resolución CDA 210 de 2018.pdf*	*PH*	*/73/*	*PH*
Law 2169 of 2021-12-22	*Ley 2169 de 2021.pdf*	*PH*	*/74/*	*PH*

Law 164 of 1994	Ley 164 de 1994.pdf	PH	/75/	PH
National forestry development plan 2000	Plan Desarrollo Forestal de 2000.pdf	PH	/76/	PH
National development plan 2018 - 2022	National Development Plan 2018-2022 Ley 1955.pdf	PH	/77/	PH
Proposed reference level of Colombia's forest emissions from deforestation for payment for REDD+ results under the 2019 UNFCCC	Proposed reference level of Colombia's forest emissions 2019.pdf	PH	/78/	PH
National redd+ strategy	National REDD+ Strategy.pdf	PH	/79/	PH
Nationally Determined Contributions (NDCS), (2020)	Nationally Determined Contributions NDC 2020.pdf	PH	/80/	PH
Law 2294 of 2023 – National Development Plan 2022-2026	Ley 2294 de 2023.pdf	PH	/81/	PH
Decree 1275 of 2024	Decreto 1275 de 2024.pdf	PH	/82/	PH

United Nations Declaration on the Rights of Indigenous Peoples 2007	Declaración Naciones Unidas derechos indígenas 2007.pdf	PH	/83/	PH
National Interpretation of Social and Environmental Safeguards for REDD+ in Colombia	Cartilla Interpretacion Nacional de Salvaguardas Final.pdf	PH	/84/	PH
Legal representation - IR Lagos El Dorado	4.1.1. Cédula Representante - Capitán RI Lagos El Dorado.pdf 4.1.2. Certificado Alcaldía - Representación Legal - RI Lagos El Dorado.pdf 4.1.3. Constancia MinInterior - Representación Legal - RI Lagos El Dorado.pdf	PH	/85/	PH
Legal representation – IR Yavilla II	4.3.1. Cédula Representante - Capitana RI Yavilla II.pdf 4.3.2. Certificado Alcaldía - Representación Legal - RI Yavilla II.pdf 4.3.3. Constancia MinInterior - Representación Legal - RI Yavilla II.pdf	PH	/86/	PH
Legal Representation – RI Vuelta del Alivio	4.2.1. Cédula Representante - Capitana RI Vuelta del Alivio.pdf 4.2.2. Certificado Alcaldía - Representación Legal - RI Vuelta del Alivio.pdf	PH	/87/	PH

	4.2.3. Constancia MinInterior - Representación Legal - RI Vuelta del Alivio.pdf			
Legal representation – RI Puerto Nare	4.4.1. Cédula Representante - Capitana RI Puerto Nare.pdf 4.4.2. Certificado Alcaldía - Representación Legal - RI Puerto Nare.pdf	PH	/88/	PH
Legal representation – IR Barranquillita	4.5.1. Cédula Representante - Capitana RI Barranquillita.pdf 4.5.2. Certificado Alcaldía - Representación Legal - RI Barranquillita.pdf 4.5.3. Constancia MinInterior - Representación Legal - RI Barranquillita.pdf	PH	/89/	PH
Agreements signed with IRs	Anexo 3. Acuerdos y Documentos Confidenciales, subfolder 3.1. Acuerdo Comercial y Carta de Intención RI Lagos El Dorado, file 3.1.1. Acuerdo Comercial - RI Lagos El Dorado.pdf; subfolder 3.2. Acuerdo Comercial y Carta de Intención RI Vuelta del Alivio, file 3.2.1. Acuerdo Comercial - RI Vuelta del Alivio.pdf; subfolder 3.3. Acuerdo Comercial y Carta de Intención RI Yavilla II, file 3.3.1. Acuerdo Comercial - Yavilla II.pdf; subfolder 3.10. Acuerdo Comercial y Carta de Intención RI Puerto Nare, file 3.10.1. Acuerdo Comercial - RI Puerto Nare.pdf; and subfolder 3.13. Acuerdo Comercial RI Barranquillita, file 3.13.1. Acuerdo Comercial - RI Barranquillita.pdf	PH	/90/	PH
Newly elected governors/ change in governors of the Lagos El Dorado.	Files Acta de elección LD.pdf Certificado MinInterior LD.pdf Lagos El Dorado_CC Capitán.pdf Lagos El Dorado_RUT.pdf	PH	/91/	PH

	Acta de posesión LD.jpeg			
Newly elected governors/ change in governors of the Yavilla II (2023 – 2025).	Acta de elección YII.pdf Certificado MinInterior YII.pdf Yavilla_CC Capitán.pdf Yavilla_RUT.pdf Acta de posesión YII.jpeg	PH	/92/	PH
Newly elected governors/ change in governors of the Vuelta del Alivio (2023 – 2025).	Acta de elección VA.pdf Certificado MinInterior VA.pdf Vuelta del Alivio_CC Capitán.pdf Vuelta del Alivio_RUT.pdf Acta de posesión VA.jpeg	PH	/93/	PH
Project's financial model	16.1. Modelo Financiero REDD+ Dabucury.xlsx	PH	/95/	PH
Evidence for start date	14.1. Inicio de Actividades del Proyecto.docx 14.2. PMTR Municipio de Miraflores - 2018.pdf 14.3. PATR Subregión Macarena-Guaviare -2019.pdf 14.4. Informe Ejecutivo PNIS No. 19 - 2019.pdf 14.5. Análisis reducción deforestación.xlsx 14.6. Cambio de bosque a otros usos de la tierra 2008-2018 (Área de Referencia).bmp 14.7. Cambio de bosque a otros usos de la tierra 2018-2020 (Área de Proyecto).bmp	PH	/96/	PH

	Inicio actividades Puerto Nare 15012019.pdf			
Ongoing communication with IRs people	*folder Anexo 5. Evidencias Monitoreo/ 3er periodo/Evidencias convocatorias y comunicación*	*PH*	*/97/*	*PH*
Resolution of comments received from Lagos El Dorado IR	*Anexo 5. Evidencias Monitoreo, subfolder 3er periodo, subfolder PQR* *Respuesta PQRS LD 4 de julio del 2023.docx* *OFICIO_RESPUESTA_PQR_1 Leidy Montenegro sep 22 -23.pdf* *OFICIO_RESPUESTA_PQR_2 Sr. Gilberto Londoño sep 22-23.pdf* *PQR- RI. LD 30-06-2023.pdf* *PQRS. lagos del dorado. Leidy montenegro-Gilberto Londoño sep 20-23.pdf*	*PH*	*/98/*	*PH*
Resolution of comments received from Vuelta del Alivio IR	*PQRS no pago jornales _VA-30-5-23.pdf* *2. Respuesta PQRS RI VA 31 mayo 2023^.docx*	*PH*	*/99/*	*PH*
Resolution of comments received from Yavilla II	*Files PQR YAVILLA II CACAO.pdf, RESPUESTA PQR CACAO.pdf and OTROSI_NO_1_CTO_CACAO feb 2024.pdf in folder Anexo 5. Evidencias Monitoreo, subfolder 3er periodo, subfolder PQR, subfolder YII.* *Files 16. INFORME_AVANCES_7_CACAO_MAYO_2024.pdf and 17. INFORME_AVANCES_8_CACAO_JUNIO_2024.pdf in folder Anexo 5. Evidencias Monitoreo, subfolder 3er periodo, subfolder RI Yavilla II, subfolder Cacao, subfolder Informes.*	*PH*	*/100/*	*PH*

National Reference Level. Minambiente e IDEAM, 2019	https://climateactiontracker.org/countries/colombia/2021-10-01/policies-action/	IDEAM	/101/	IDEAM
Minambiente IDEAM, 2024	https://www.minambiente.gov.co/	IDEAM	/102/	IDEAM
comprehensive list of comments, and contact details	folder Anexo 5. Evidencias de Monitoreo / 3er Periodo / PQR / file Relacion PQRS.xlsx	PH	/103/	PH
Physical documentation of the project delivered at each IR	Lagos El Dorado IR: Anexo 1. Actividades de Participación Comunitaria/1.1. RI Lagos El Dorado/1.1.9. Rendición de Cuentas Verificación 1 - Lagos El Dorado (26-01-2023)/files 1.1.9.5., 1.1.9.6., 1.1.9.7. Vuelta del Alivio Anexo 1. Actividades de Participación Comunitaria/1.2. RI Vuelta del Alivio/1.2.8. Rendición de Cuentas Verificación 1 - Vuelta del Alivio (25-01-2023)/file 1.2.8.3. Yavilla II Anexo 1. Actividades de Participación Comunitaria/1.3. RI Yavilla II/1.3.7. Rendición de Cuentas Verificación 1 - Yavilla II (21-01-2023 y 22-01-2023)/file 1.3.7.3. Puerto Nare Anexo 1. Actividades de Participación Comunitaria/1.5. RI Puerto Nare/1.5.8. Rendición de cuentas (18-09-2024)/file Acta entrega documentos.pdf	PH	/104/	PH
Professional profile of technicians	Anexo 3. Acuerdos y Documentos Confidenciales /3.14. Hojas de Vida - equipo	PH	/105/	PH

PH (Project holders) _ CARBO Sostenible SAS and Terra Commodities SAS; PH _ Project Holder

Annex 4. Abbreviations

Abbreviations	*Full texts*
AFOLU	*Agriculture, Forestry and Other Land Uses*
BCR	*BioCarbon*
CAB	*Conformity Assessment Bodies*
CAR	*Corrective Action Request*
CATIE	*Tropical Agricultural Research and Higher Education Centre*
CCB	*Climate Community and Biodiversity*
CDM	*Clean Development Mechanism*
CL	*Clarification*
CONPES	*Conservation and Productivity Enhancement Systems*
DVR	*Draft Verification Report*
ER	*Emission Reductions*
FAR	*Forward Action Request*
FPIC	*Free, Prior, and Informed Consent*
FREL	*Forest Reference Emission Level*
FVR	*Final Verification Report*
GHG	*Greenhouse Gas*
GIS	*Geographic Information System*
HCV	*High Conservation Value*
IDEAM	*Institute of Hydrology, Meteorology and Environmental Studies*
IEC	*International Electrotechnical Commission*
ILO	*International Labour Organization*
INCORA	*Colombian Institute for Agrarian Reform*
IPCC	*Intergovernmental Panel on Climate Change*
ISO	*International Organization for Standardization*
IUCN	*International Union for Conservation of Nature*
MR	*Monitoring Report*
MRV	*Monitoring, Reporting and Verification*
NDC	*Nationally determined contributions*
NPACC	*National Action Plan on Climate Change*
NREL	*National Reference Emission Level*
PDD	*Project Design Description*
PMBOK	*Project Management Body of Knowledge*
PQRS	*Petition, Grievance and claims System*

QA	*Quality Assurance*
QC	*Quality Control*
REDD	*Reducing Emissions from Deforestation and Forest Degradation*
RI	*Resguardo Indígena / Indigenous Reservation*
SDG	*Sustainable Development Goals*
SDS	*Sustainable Development Safeguards*
SMByC	*Forest and Carbon Monitoring System*
UNFCCC	*United Nations Framework Convention on Climate Change*
UNGRD	*National Unit for Disaster Risk Management*
VVM	*Validation and Verification Manual*
VCC	*Verified Carbon Credits*

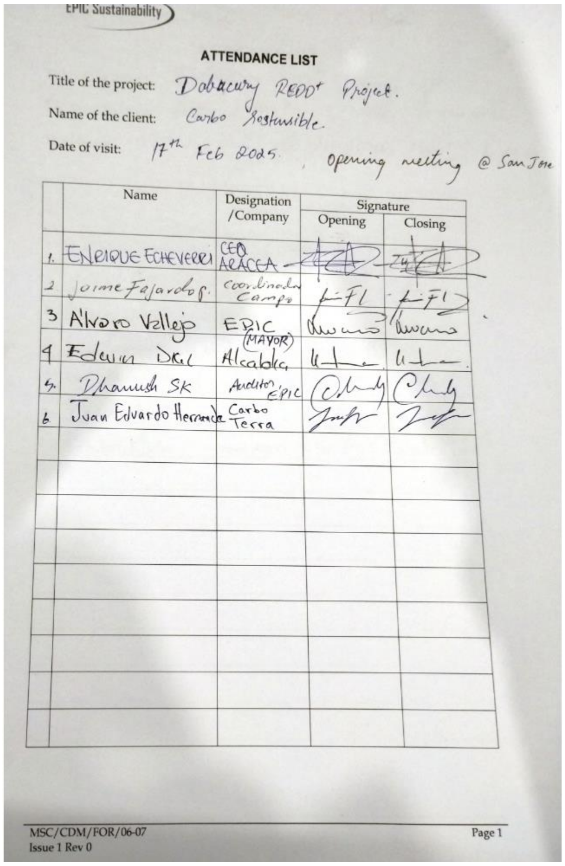
Annex 5. CAB assessment of SDG contributions

SDG Indicator	Global targets	Global indicators	Project activity	Contribution	CAB assessment
2.3	By 2030, double the agricultural productivity and incomes of small-scale food producers, in particular women, indigenous peoples, family farmers, pastoralists and fishers, including through secure and equal access to land, other productive resources and inputs, knowledge, financial services, markets and opportunities for value addition and non-farm employment.	2.3.2 Average income of small-scale food producers, by sex and indigenous status	Chagras	$2,600,000/yr/ family (average)	The audit team verified the documents and payment records/21/. This activity is also described under A3.1 to 3.4 in the monitoring plan. The project implements three main productive activities in all the five IRs which includes the practice of chagras, production of sugarcane and cacao. The audit team visited all these areas (see onsite photographs in Annex 7), interacted with each IR people/governors and the project team. The payment receipts/21/ of all the IRs were also reviewed by the audit team which is sufficient to deem that people have improved their income with productive systems implemented by the project.
			Sugarcane crops	$56,250/jornal	
			Cacao crops	$45,000/jornal	
		2.4.1 Proportion of agricultural area under productive and sustainable agriculture	Sugarcane	13.6 ha	The audit team visited the sugarcane and cocoa production systems areas in all the IRs. These areas have been established as an agroforestry system which incorporates trees along with sugarcane or cacao. This effectively improves the biodiversity conditions and helps preserve the ecosystem services and better land use option. The audit team reviewed the supporting documents/22/ and visited the areas to confirm that 13.6 ha (4.7ha in Puerto nare; 8.9 ha in Lagos El Doardo IR) of sugarcane and 34.1 ha (17.9 ha in Vuelta del alivio; 16.2 ha in Yavilla II IR) of cacao agroforestry area are under productive and sustainable agriculture.
			Cacao	34.1 ha	

4.3	By 2030, ensure equal access for all women and men to affordable and quality technical, vocational and tertiary education, including university.	4.3.1 Participation rate of youth and adults in formal and non-formal education and training in the previous 12 months, by sex.	Sugarcane	65 people of which 29 were women	The women from Lagos El Dorado IR assured that they attended the training sessions for the management of the prioritized production systems. The audit team also reviewed the Photographic records and reports of trainings given by the project holder for the development of the sugarcane project which involved women and confirms the same/19/. The photographic records along with monthly reports/19/ were reviewed by the audit team and deemed that the activity satisfactorily contributes to this SDG during this monitoring period.
			Monitoring	29 people of which 5 were women	The project has established a territorial monitoring team in Lagos El Dorado, Vuelta del Alivio, and Yavilla II IR to control deforestation. These team members affirmed that they attended the awareness-raising, meetings or training sessions conducted by the project. The audit team reviewed the Meeting minutes, attendance list and photographic records of the meetings/32/ to confirm this activity contributes to this SDG.
5.5	Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life.	5.5.2 Proportion of women in managerial positions	REDD+ Committee	37 %	The audit team interacted with the governors and people of Vuelto del Alivio IR, Lagos El Dorado, Yavilla II and Puerto Nare IR during the onsite and reviewed the documents/43/ supporting 18 women involvement in the REDD+ committee performing under various positions like coordinator, technician, Secretariate, PQRS etc. This confirms the involvement of women in leadership roles at all levels for decision-making in political, economic and public life.
8.5	By 2030, achieve full and productive employment and	8.5.1 Average hourly earnings of	Sugarcane and cacao	$8,750/hour	The project implements three main productive activities across four Indigenous Reserves (IRs),

	decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value.	female and male employees, by occupation, age and persons with disabilities			including the cultivation of sugarcane and cacao. The audit team visited all these areas (see onsite photographs in Annex 7), engaging with local community members, IR governors, and the project team. The audit team also reviewed payment receipts from all five IRs/21/. Based on these observations and documentation, it is concluded that the project has effectively contributed to achieving full and productive employment and decent work for all women and men.
15.1	By 2020, ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands, in line with obligations under international agreements.	15.1.1 Forest area as a proportion of total land area	Reduction of deforestation	87 %	The audit team reviewed the folders containing the maps/15/ and the ER calculation sheets/16/ to confirm that 134,885.46 ha of forest stands in the project area at the end of this monitoring period. The audit team confirms the forest area as a proportion of total land area to be 87% meeting the requirement of this SDG.

Annex 6. Sample Attendance List from Onsite Audit



EPIC Sustainability

ATTENDANCE LIST

Title of the project: Dobacury REDD+ Project.

Name of the client: Carbo Sostenible.

Date of visit: 17th Feb 2025. Opening meeting @ San Jose

	Name	Designation /Company	Signature Opening	Signature Closing
1.	ENRIQUE ECHEVERRI	CEO ACACEA		
2	Jaime Fajardo G.	Coordinador Campo		
3	Alvaro Vallejo	EPIC		
4	Edwin Dkil	Alcalde (MAYOR)		
5.	Dhanush SK	Auditor EPIC		
6	Juan Eduardo Hernandez	Carbo Terra		

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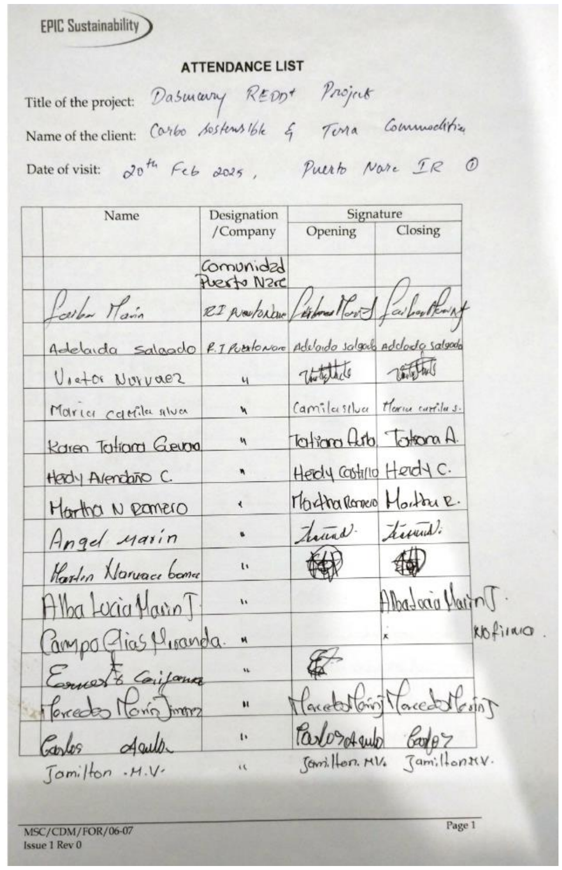

EPIC Sustainability

ATTENDANCE LIST

Title of the project: Dabucury REDD+ Project

Name of the client: Carbo Sostenible & Terra Commodities

Date of visit: 20th Feb 2025, Puerto Naré IR ①

Name	Designation /Company	Signature Opening	Signature Closing
	Comunidad Puerto Naré		
Faiber Marin	RI Puerto Naré		
Adelaida Salgado	R.I Puerto Naré		
Victor Narvaez	"		
Maria Camila Silva	"		
Karen Tatiana Guevara	"		
Heidy Avendaño C.	"		
Martha N Romero	"		
Angel Marin	"		
Marlin Narvaez Gomez	"		
Alba Lucia Marin T.	"		
Campo Elias Miranda.	"		x No firma.
Ernesto Caifama	"		
Marcelo Marin Jimenez	"		
Carlos Agudelo	"		
Jamilton .M.V.	"		

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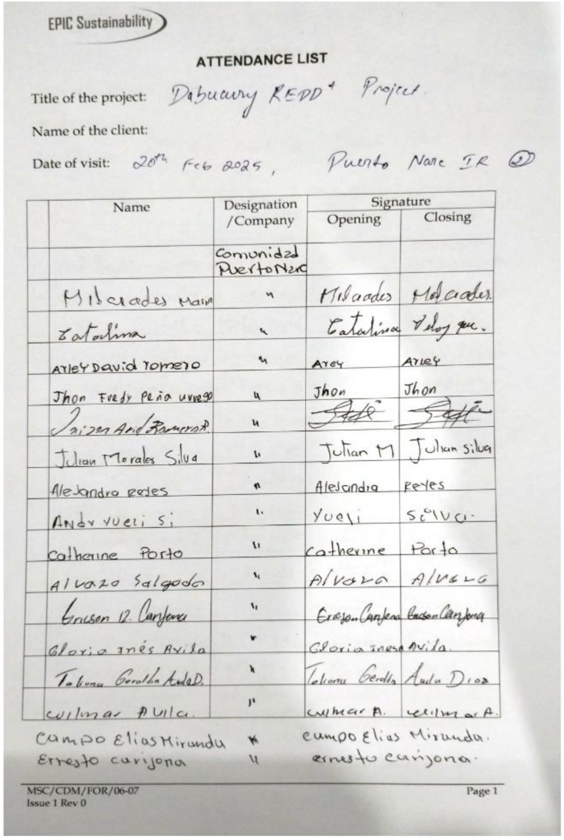

EPIC Sustainability

ATTENDANCE LIST

Title of the project: Dabucury REDD+ Project

Name of the client:

Date of visit: 20th Feb 2025, Puerto Nare IR (2)

Name	Designation /Company	Signature	
		Opening	Closing
	Comunidad PuertoNare		
Milciades Marin	"	Milciades	Milciades
Catalina	"	Catalina	Veloz [illegible]
Arley David romero	"	Arey	Arley
Jhon Fredy Peña urrego	"	Jhon	Jhon
Jaizon Ariel Ramero R.	"	[illegible]	[illegible]
Julian Morales Silva	"	Julian M	Julian silva
Alejandra reyes	"	Alejandra	Reyes
Andy yueli Si	"	yueli	silva
Catherine Porto	"	catherine	Porto
Alvaro Salgado	"	Alvaro	Alvaro
Ericson R. Carijona	"	Ericson Carijona	Ericson Carijona
Gloria Inés Avila	"	Gloria Inesa Avila.	
Tatiana Geraldin Avila D.	"	Tatiana Geraldin	Avila Diaz
wilmar Avila.	"	wilmar A.	wilmar A.

Campo Elias Miranda " campo Elias Miranda.
Ernesto carijona " ernesto carijona.

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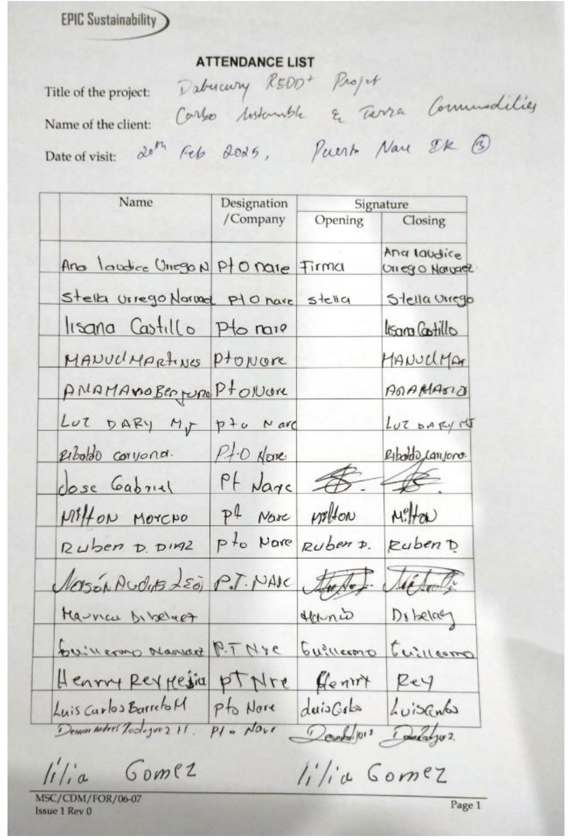

EPIC Sustainability

ATTENDANCE LIST

Title of the project: Dabucury REDD+ Project

Name of the client: Carbo Sostenible & Terra Commodities

Date of visit: 20th Feb 2025, Puerto Nare IR (3)

Name	Designation /Company	Signature	
		Opening	Closing
Ana laudice Urrego N	Pto nare	Firma	Ana laudice Urrego Narvaez
Stella urrego Narvaez	Pto nare	stella	Stella urrego
lisana Castillo	Pto nare		lisana Castillo
MANUEL MARtines	Pto Nare		MANUEL MAr
ANAMAria Benjumea	Pto Nare		ANAMARia
Luz DARY M.J	pto Nare		Luz DARY MJ
Ribaldo caryona.	Pto Nare		Ribaldo carjona
Jose Gabriel	Pt Nare	[illegible]	[illegible]
Milton Moreno	Pt Nare	milton	Milton
Ruben D. DIAZ	pto Nare	Ruben D.	Ruben D.
Nelsón Audias León	P.T. NARE	[illegible]	[illegible]
Mauricio Dibelaez		Mauricio	Dibelaez
Guillermo Narvaez	P.T Nare	Guillermo	Guillermo
Henry Rey Mejia	pt Nre	Henry	Rey
Luis Carlos Barreto M	pto Nare	luisCarlos	LuisCarlos

Dewar Andres Rodriguez R. Pto Nare [illegible] [illegible]

lilia Gomez lilia Gomez

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BioCarbon Standard

EPIC Sustainability

ATTENDANCE LIST

Title of the project: Dabucury REDD+ Project.

Name of the client: Carbo Sostenible & Terra Commodities

Date of visit: 21st Feb 2025 Lagos del Dorado, El Remanso & El Paso ER -B

	Name	Designation /Company	Signature Opening	Signature Closing
1	Cristian Cevallos	R.I. Remanso	Cristian Cevallos	Cristian Cevallos
2	Andrés Cevallos	R.I. Remanso	Andrés Cevallos	Andrés Cevallos
3	Maily Gonzalez	R.I. Lagos D.	Maily Gonzalez	Maily Gonzalez
4	Fanny Parra	Remanso	Fanny	Parra
	Mario Gutierrez	Remanso	Mario G	Mario G.
	Nini Johanna G	Remanso	Nini J G	Johana G.
	Baudelino [illegible]	Remanso	Baudelino	Baudelino
	Rosa Rodriguez	Remanso	Rosa.R.	Rosa.R.
	Bolney Muñoz	Remanso	Bolney.M.	Bolney.M.
	Etelvina Cruz	Remanso	Etelvina C.	Etelvina C.
	Marineldo diaz	Remanso	Marineldo	Marineldo
	pedro nel	Remanso	pedro nel	pedro
	Victor diaz	Remanso	victor	victor D.
	Luis A Valencia G	Remanso		
	Jose Manuel R.	Remanso	Jose M	Jose M

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EPIC Sustainability

ATTENDANCE LIST

Title of the project: Dabucury REDD+ Project.

Name of the client: Carbo Sostenible & Terra Commodities

Date of visit: 21st Feb 2025 Lagos El dorado ER -B

Name	Designation /Company	Signature Opening	Signature Closing
Israel clvo [illegible]	Remanso	Israel	Israel.
Josesele [illegible]		camallo	
GLORIA YAZMIN	Remanzo		-
Johan E. Yepes M.	lagos del dorado	Johaney	Johaney
Zuleidy Gutierrez	remanzo	Zuleidy	Zuleidy
Francy Lorena Sanabria	Lagos del Dorado	[signature]	[signature]
Ana elba Ardila Pardo	Lagos del Dorado	Ana elba A.	Ana elba A.
Elsa yaqueline R.	Remanzo	Elsa	Elsa.
yoni alfredo Gutierrez	Remanso	yoni	yoni
Claudia F. Gutierrez	Remanso	claudia G	claudia G.
yuli marcela Gutierrez	Remanso	yuli G.	yuli
Francisco Alvarez	lagos del Dorado	[signature]	[signature]
Jaimerth Vargas V.	Lagos del Dorado	[signature]	[signature]
Gilberto londoño R	el Dorado	[signature]	[signature]
Ernesto J. Olivieres.	Lagos del paso	Ernesto J Olivares	

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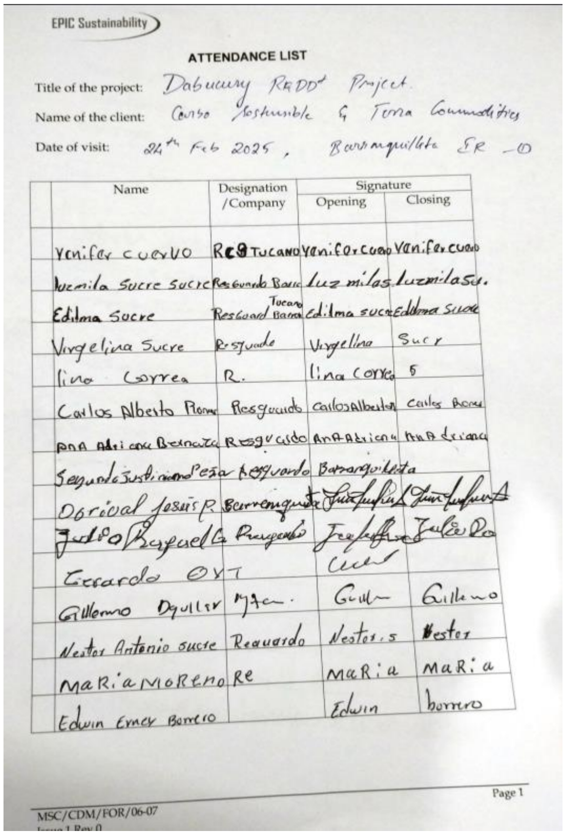

EPIC Sustainability

ATTENDANCE LIST

Title of the project: Dabucury REDD+ Project.

Name of the client: Cerro Sostenible & Terra Commodities

Date of visit: 24th Feb 2025, Barranquillita ER – 0

	Name	Designation /Company	Signature Opening	Signature Closing
	Yenifer cuervo	RES Tucano	Yenifer cuervo	Yenifer cuervo
	luzmila Sucre sucre	Resguardo Barra Tucano	luz milas	luzmilasu.
	Edilma Sucre	Resguard Barra	Edilma sucre	Edilma sucre
	Virgelina Sucre	Resguardo	Virgellna	Sucr
	lina Correa	R.	lina correa	5
	Carlos Alberto Romero	Resguardo	Carlos Alberto	Carlos Romero
	ANA Adriana Bernate	Resguardo	AnA Adriana	AnA Adriana
	Segundo Justiniano Peña	Resguardo	Barranquillita	
	Dorival Jesús R.	Barranquillita	[illegible]	[illegible]
	Julio Rafael G.	Resguardo	[illegible]	Julio Ro
	Gerardo	OYT	[illegible]	
	Guillermo Aguiler	M.A.	Guill	Guillermo
	Nestor Antonio sucre	Resguardo	Nestor. s	Nestor
	MaRia MoReno	Re	MaRia	MaRia
	Edwin Emer Borrero		Edwin	borrero

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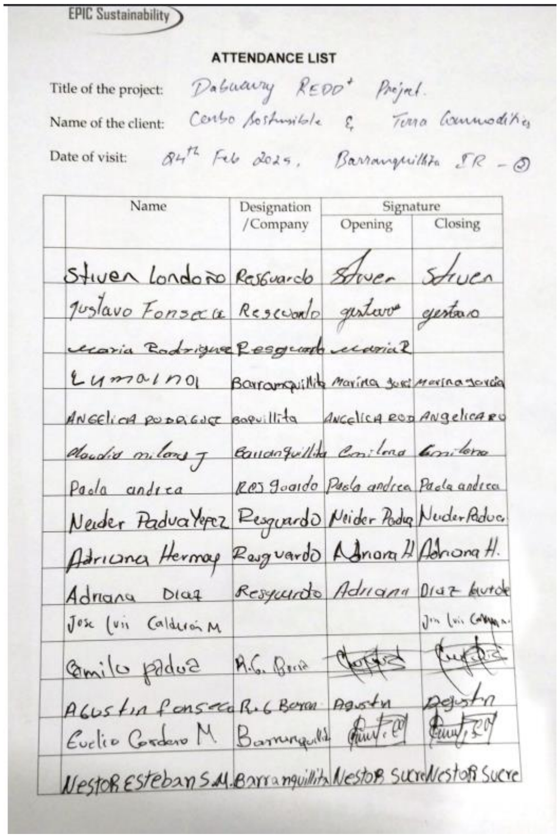

EPIC Sustainability

ATTENDANCE LIST

Title of the project: Dabucury REDD+ Project.

Name of the client: Cerro Sostenible & Terra Commodities

Date of visit: 24th Feb 2025, Barranquillita ER – 0

	Name	Designation /Company	Signature Opening	Signature Closing
	Stiven Londoño	Resguardo	Stiven	Stiven
	gustavo Fonseca	Resguardo	gustavo	gustavo
	Maria Rodriguez	Resguardo	MariaR	
	Lumaino	Barranquillita	Marina garci	Marina garcia
	ANGELICA RODRIGUEZ	Barquillita	ANGELICA ROD	ANgelicA Ro
	Claudia milena J	Barranquillita	Cmilena	Cmilena
	Paola andrea	Resguardo	Paola andrea	Paola andrea
	Neider Padua Yepez	Resguardo	Neider Padua	Neider Padua
	Adriana Hernan	Resguardo	Adriana H	Adriana H.
	Adriana Diaz	Resguardo	Adriana	Diaz [illegible]
	Jose luis Calderón M			Jose luis Calderón
	Camilo padua	R.G. Barra	[illegible]	[illegible]
	AGustin Fonseca	R.G Barra	Agustin	Agustin
	Euclio Cordero M	Barranquill	[illegible]	[illegible]
	NestoR Esteban S.M.	Barranquillita	NestoR Sucre	NestoR Sucre

Annex 7. Onsite visit photographs

<table>
<tr><td>  </td><td>  </td></tr>
<tr><td>Discussion with the project team</td><td>Documentation review at Miraflores Office</td></tr>
<tr><td>  </td><td> 
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<tr><td>Documentation review at Miraflores Office</td><td>Person receiving grievances from IRs</td></tr>
<tr><td>  </td><td>  </td></tr>
<tr><td>Chagras system in Vuelto del Alivio IR</td><td>Chagras system with Cacao plantation</td></tr>
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Vuelto del Alivio IR	*Puerto Nare IR cultivating Sugarcane*
	
Maloca in Puerto Nare IR	*Interaction with Yavilla II IR*
	
Storage warehouse at Lagos El Dorado IR	*Interaction with Lagos El Dorado IR*

	
Basket weaving by Lagos El Dorado IR	*Sugarcane processing unit - Barranquillita*
	
Interaction with Barranquillita IR	*Interaction with Regional Environmental Authority*

NOTE: This format shall be completed following the instructions included. However, it is important to highlight that these instructions are complementary to the BCR STANDARD, and the BioCarbon Validation & Verification Manual, in which more information on each section can be found.