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	*V1.1 dated 13th October, 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 CO_2e	*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 CO_2e	*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	***<u>Document Review</u>*** ▪ *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	
	<u>Document Review</u> ▪ *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	***<u>Interviews with top management of Project, Project Representatives and Project Consultant</u>*** ***<u>Interviews with:</u>*** *Denis Alberto Montoya*	
10.30 to 13.00	***<u>Audit team visit to the Vuelta del Alivio Indigenous reservation:</u>*** *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	***<u>Audit team visit to the Puerto Nare Indigenous reservation:</u>*** *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	***<u>Audit team visit to the Yavilla II Indigenous reservation:</u>*** *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 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 extensive internet search of Verified Carbon Standard (https://registry.verra.org/app/search/VCS/All%20Projects), Gold Standard (https://registry.goldstandard.org/projects?q=&page=1), BioCarbon Registry (https://globalcarbontrace.io/carbon-credits), International Carbon Registry (https://www.carbonregistry.com/credits), Joint Crediting Mechanism (https://www.jcm.go.jp/projects/all), REDD.Plus (https://redd.unfccc.int/), Plan Vivo (https://www.planvivo.org/markit-registry) and EcoRegistry (https://www.ecoregistry.io/overlapping)websites/106/ by the audit team, 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 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 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. This area was identified and validated as corresponding to the Third Instance in the revised PDD during the Second Verification (3/10/23).

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 compliance 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) is described below:

The project holder shall:	*a) Identify the area of expansion of the project during the validation process and define the criteria for the addition of new areas.*
Compliance by the project	*During the validation process, initial engagement efforts were carried out with the Barranquillita Indigenous Reserve, as well as with other Indigenous Reserves belonging to ASOCRIGUA1, with the purpose of exploring their potential inclusion in the grouped project. As a result of these early approaches, a Letter of Intent was signed only with Barranquillita IR (see file R.I. Barranquillita Guaviare Carta de intención.pdf in folder Anexo 3. Acuerdos y Documentos Confidenciales/3.13. Acuerdo Comercial RI Barranquillita). However, its formal inclusion in the project was postponed due to the situation with other territorial actors at that time. Consequently, the expansion of the project area was included in the PDD and validated during the Second Verification.*
CAB assessment and conclusion	*The audit team reviewed the validated PDD version 10 (published on BCR Registry) under section 1.1 (para 1, 3); section 1.7 (para 1, table 2); and section 5.1.1 where the project holder has specified the intent of addition of third instance, corresponding to the Barranquillita IR. The audit team further reviewed the registered verification report dated 30/10/2023 lists in the evidences (section 2.2 table) the Plan of Life of Barranquillita, an act of community meetings about the project, the problem tree for formulating the project for Barranquillita IR and further section 3.7 specifies the intent of inclusion of third instance corresponding to the Barranquillita IR.*

	The project holder has demonstrated the criteria for incorporating new areas include submitting a Letter of Intent and Exclusivity/111/ to develop a REDD+ initiative within the territory, signed by the legal representative or governor, being located within the designated expansion area, and meeting the requirements outlined in the standard. The Letter of Intent/111/ agreed and signed by Carbo-Terra and the governor of Barranquillita, Mrs. Adriana Díaz Laverde is specific about Barranquillita participation and is dated prior to validation and verification report. It describes the development and sale of emission reductions from the REDD+ Project for the Tucano Indigenous Reservation of Barranquillita made between Carbo-Terra and Barranquillita IR on 18 July 2020 (at the time of validation stage) for the development of a carbon financing project such as REDD+, for the entire territory of the Indigenous Community of Barranquillita, with the purpose of generating Certified Emission Reductions for the voluntary market. The audit team assessed the Resolution INCORA 026 of 1994 (title) and Resolution INCORA 3918 of 1994 (extension)/13/ to confirm the land tenure and ownership of the IRs along with the project boundary shapefiles/15/. The audit team visited the Barranquillita IR during the onsite visit and interacted with the indigenous people including the captain/governor to confirm the Letter of Intent/111/, ownership of the territories and land tenure as discussed in detail under section 5.10 of this report.
The project holder shall:	b) Comply with the latest version of the GHG mitigation certification and registration program guidelines.
Compliance by the project	The additional area, corresponding to the forest present in the territory of the Barranquillita RI, complies with the guidelines established in the BCR Standard v3.4 (2024).
CAB assessment and conclusion	The audit team reviewed PDD version 12 and MR version 5, verifying the section requirements and their compliance with the BCR Standard v3.4. It was confirmed that the most recent version of the BCR Standard (v3.4) was considered and applied throughout the document, and that the PDD had been updated accordingly to ensure full compliance with principles, normative references, tools and requirements as per BCR Standard v3.4.
The project holder shall:	c) Comply with all the provisions of the METHODOLOGICAL DOCUMENT AFOLU SECTOR Quantification of GHG Emission Reductions, REDD+ projects, the most recent version.

Compliance by the project	According to the guidelines established in the BCR Standard v3.4, the project may continue to use the methodology version applied during its initial validation. The addition of the third instance area complies with all provisions of the AFOLU Sector methodological document Quantification of GHG Emission Reductions – REDD+ Projects (version 2.2, 2021). All methodological requirements related to eligibility, baseline consistency, monitoring, and emission reduction quantification have been applied to the new area.
CAB assessment and conclusion	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/. The audit team deemed that the project holders' decision to comply with the version of the methodology that was used to validate the project, is appropriate as per section 30 of the BCR Standard v3.4.
The project holder shall:	d) include emission reduction only for validated REDD+ project activities
Compliance by the project	The emission reductions considered in the new areas correspond to the REDD+ activities initially validated, which correspond to the reduction of emissions from unplanned deforestation and forest degradation avoidance.
CAB assessment and conclusion	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 as discussed under section 5.1.1, 5.1.2 and 5.2 of this report which includes assessment of activities in Barranquillita IR. The REDD+ strategy being implemented in the new areas is identical to the one initially validated.
The project holder shall:	e) implement the activities to avoid deforestation and forest degradation, described in the validated project document
Compliance by the project	The activities to avoid unplanned deforestation and forest degradation in the new areas correspond to those described in the previously validated PDD document. The REDD+ strategy being implemented in the new areas is the same as the one that had been initially validated. This is supported by the indicators reported in section 13.1 of this monitoring report.

CAB assessment and conclusion	*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 that includes the results of Barranquillita IR which is in line with sections 8.7, 13 and 14 of the validated PDD and 13.1 of MR.*
The project holder shall:	*f) The causes and agents of deforestation/degradation, the baseline scenario, and the additionality conditions of the new areas must be consistent with the validated characteristics for the initial areas.*
Compliance by the project	*The causes and agents of deforestation and forest degradation, land tenure conditions, additionality, and baseline scenario of the new area are consistent with those validated for the initial areas. The Barranquillita Indigenous Reserve presents similar social, economic, and environmental dynamics, as described in Sections 6 and 7 of the PDD.*
CAB assessment and conclusion	*The audit team reviewed the sections 6 and 7 of the PDD and witnessed the same situations/conditions prevalent in the newly added area such as causes and drivers of deforestation and degradation, subsistence agriculture, timber extraction and expansion of agriculture frontier. The audit team reasonably affirms that the baseline scenario, land tenure, and additionality are consistent and valid for the new area.*
The project holder shall:	*g) Submit evidence of the start date of the activities in the new areas, demonstrating that said date is later than the start date of the GHG removal activities in the areas included in the validation.*
Compliance by the project	*The project's start date of the third instance is January 10, 2021, which is later than the first instance's start date. However, the third instance was included in the validated PDD only during the second verification. 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 beneficiaries, and in January 2021, they began implementing this activity, as well as their commitment to reducing deforestation, to fulfil their responsibility.*
CAB assessment	*The audit team reviewed Women Caretakers of the Amazon (Amazon Vision) and confirmed that the Barranquillita IR was one of the chosen IR*

and conclusion	*(serial No.37) for traditional agroecological chagra as a cultural safeguard and empowerment tool for women. The audit team reviewed the activity report in Barranquillita IR 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/ and activities discussed under section 5.1.1. of this report.*
The project holder shall:	*h) Considering that in some cases the leakage belt may overlap with the validated expansion area, the project owner should update the leakage belt to include potential deforestation/degradation displacements due to the implementation of REDD+ project activities.*
Compliance by the project	*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.*
CAB assessment and conclusion	*The audit team reviewed leakage area of the third instance in form of shapefiles provided by the project holder which is adjacent to the third instance and confirms that there is no overlap with the validated expansion area. 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 formal process for the inclusion of new area corresponding to the Barranquillita IR under the grouped project approach was done by including the third instance in the PDD and validated during the Second Verification period as explained further. The audit team reviewed the validated PDD version 10 (published on the BCR Registry) under Section 1.1 (paragraphs 1 and 3), Section 1.7 (paragraph 1, Table 2), and Section 5.1.1, where the project holder specified the intent to include a third instance corresponding to the Barranquillita Indigenous Reserve (IR). The audit team further reviewed the registered verification report dated 30/10/2023, which lists in the evidence section (Section 2.2, Table) the Plan de Vida of Barranquillita, records of community meetings related to the project, the problem tree used for the formulation of the Barranquillita IR project, and, in Section 3.7, the stated intent to include the third instance corresponding to the Barranquillita IR.

The Letter of Intent/111/ serves as credible evidence of Barranquillita's participation, as it formally documents the agreement between Carbo-Terra and the Indigenous Reserve of Barranquillita, represented by its legal governor, to develop a REDD+ initiative within their territory. The letter explicitly establishes the parties' commitment to collaborate on the development and sale of emission reductions from the Barranquillita Indigenous Reserve, confirming the community's inclusion in the project scope. Moreover, its date, 18 July 2020 clearly precedes the issuance of the first verification report i.e., 15 October 2021, demonstrating that Barranquillita IRs participation was formally recognized and agreed upon during the project's validation stage. The audit team deemed that the project holder's justification for postponing the inclusion of third instance during the first verification period due to the situation with other territorial actors at that time, is reasonable. This chronological evidence substantiates that the inclusion of Barranquillita IR was part of the project's original intent and design, thereby supporting the legitimacy and continuity of its participation in the REDD+ initiative. Hence, the audit team deemed that the inclusion of new areas are in compliance with BCR Standard v3.4 and the applied methodological requirements.

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). The audit team reviewed section 14 of the validated PDD that describes the procedures for monitoring project activities, safeguard compliance, and GHG emission reductions or removals within the project scope and deemed that the validated monitoring plan in PDD meets the requirements of section 21 of the BCR Standard v3.4 by including project boundaries, implementation of REDD+ activities, REDD+ Safeguards, Environmental and Socio-economic aspects, special categories, permanence, project emissions and Quality control and assurance procedures. The validated PDD includes tools for periodic monitoring of all components, ensuring effective control over the variables influencing carbon. It was determined by the audit team that the project implementation during the current monitoring period is in accordance with the validated PDD, validated monitoring plan and complies with BCR Standard v3.4 for estimating the carbon stock and the Proclima AFOLU Sector Methodological Document, Quantification of GHG Emission Reductions or Removals from REDD+ Projects. Version 2.2 of 2021 and verified, through application of "Monitoring, reporting and verification (MRV)" tool Version 1.0, confirms that the project is in compliance with parameters of the criteria defined under section 2 of this report.

In this monitoring period, a detailed and independent assessment of the project implementation and operation status has been performed according to the validated project document and monitoring plan, as well as the applicable verification requirements. The project holder maintains a database containing all relevant information necessary for *effective monitoring of project activities and the associated GHG emission reductions. The project documentation provided by the project holder, included boundary shapefile database, the activities related with the monitoring plan, and the QA/QC management, activity logs, attendance list, meeting reports, monitoring data, and other relevant documents, that were thoroughly reviewed by the audit team. Crosschecking of this documentation included interviews with project team, people of the five Indigenous Reserves, local officials and independent comparisons with publicly available sources of information, and collection of objective evidence during onsite visit.*

To assess potential dissimilarities between project implementation and the validated project description, all activities were thoroughly compared against the project design. This analysis enabled the identification and evaluation of any deviations, leading to the conclusion that the project's implementation is consistent with the validated PDD and Monitoring Plan and is deemed accurate by the audit team except for changes made to the monitoring plan as discussed under section 4.1.2 of this report [point (e)]. These changes to the monitoring plan does not affect the fundamental design, implementation approach, or quantification methodology of the Project. This methodology ensured that project actions were real, effective, measurable, verifiable, transparent and ongoing and the audit team found no discrepancies between the project implementation and the project description based on reasonable level of assurance. The monitoring demonstrates consistency and coherence with the Monitoring Plan, ensuring that the implemented activities align with the indicator's methodologies and objectives. This was confirmed through:

- *Assessment of ex-ante calculations of deforestation and degradation and GHG reductions.*
- *Applicability of the methodology upon review of PDD, monitoring report and ER spreadsheets.*
- *Actions implemented by the project that contributes to SDGs in accordance with the SDG Tool v1.1*
- *Actions implemented by the project to ensure compliance with applicable legislation of the hist country*
- *Ownership and carbon rights were assessed by interviews with stakeholders and documentation review*
- *Actions implemented by the project to ensure compliance with Climate change adaptation*
- *Actions implemented by the project to ensure compliance with the REDD Safeguards Tool v1.1*
- *Assessment of the Sustainable Development Safeguards of the project*
- *Assessment of actions related to co-benefits of the project*

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 Regarding the implementation of the REDD+ 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). 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 independent assessment of each REDD+ activity during the current monitoring period is explained in Table 8 below:

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 productive systems and governance management*	*The audit team reviewed the photographic records, attendance list and meeting minutes of all the four workshops conducted in Barranquillita IR that contained signatures of participants. These workshops were conducted during January, April, July of 2023 and February 2024. Upon interviewing the people of Barranquillita IR including the governor of IR, they were able to confirm thus activity and recalled the topics discussed in these workshops such as objectives of workshops, methodology for development of workshops etc. They assured that they had attended 4 workshops focussed on identifying drivers of deforestation and 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 signed legal agreement made between Carbo Sostenible and Barranquillita IR represented by Adriana Diaz and signed on 29th November 2022 and deemed to be true and accurate. Interview with the governor of Barranquillita IR, Adriana Diaz to*

		confirm that an agreement regarding the development of a project that generates and markets certified carbon emission reductions. 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 audit team reviewed the development contract or the progress report of sugarcane activities/19/ that contained photographs, signatures/thumb impressions of beneficiaries', description of the activities conducted during the monitoring period in Lagos El Dorado IRs. The Technical Assistance Contract of May 18, 2023, engages a specialized company to provide agricultural support for the design, implementation, management, harvesting, and processing of panela sugarcane cultivation within REDD+ beneficiary communities in Guaviare, Colombia. The contract covers the establishment of 7.5 hectares of new crops and the maintenance of 3 hectares across the Lagos El Dorado, Lagos del Paso, and El Remanso reservations. Between April 1–30, 2024, activities included hilling, amendments, replanting, cleaning, weed control, and defoliation of sugarcane crops, along with monitoring of cultural practices. To execute the Technical Assistance contract, the coordinating technician and the technical assistants have been hired. The personnel hired to date are also provided in these reports. The report summarizes technical, administrative, and financial progress achieved during April, May and June 2024. The people of Lagos El Dorado IR further 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 numbers reported in the MR to be accurate /19/. The audit team deemed that the activity is satisfactorily achieved by the project during this monitoring period and complies with the validated monitoring plan under this activity in the PDD.
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 audit team reviewed the development contract or the progress report of sugarcane activities/19/ that contained photographs, signatures/thumb impressions of beneficiaries including women, description of the activities conducted during the monitoring period in Lagos El Dorado IRs as explained above under A-2.2. 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 numbers reported in the MR to be accurate/19/. The audit team deemed that the activity is satisfactorily achieved by the project during this monitoring period and complies with the validated monitoring plan under this activity in the PDD.
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 and signed by the Governor of IR and REDD+ committee member. The project established a 4-hectare agroforestry system for panela sugarcane to strengthen indigenous production systems, culture, and resilience. Beneficiary families, with technical coordination, will cultivate sugarcane, beginning with seed planting for milling and panela production, while receiving incentives for their labor. The initiative combined ancestral

		knowledge with conventional agriculture to improve productivity, provide technical-business training, and develop the value-added chain for domestic use and surplus sales. Activities included community dialogue on work areas and inputs, agreements on labor and pricing, system maintenance and monitoring, and strengthening participation in the regional panela market to position indigenous panela production. The project included establishing agreements on labor requirements and pricing for crop implementation, maintaining and monitoring the production system, and strengthening association and participation in the regional panela market to position indigenous panela production in regional markets. 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 as reported in the validated PDD without any dissimilarities. 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 audit team reviewed the project activity reports/21/ of all the five IRs providing information on chagras activity signed by the REDD+ committee member and the Governor of each IR and the photographs of the improved chagras/29/. The report provides information on progress made, plantation density, days after planting maintained by*

		beneficiaries. The traditional chagras profile 'Perfil chagras tradicionales.pdf' confirms the number of families involved in chagras that is identical to reported value in MR. The people in charge of the chagra reported regarding the type of chagra (planting, diversification, utilization), location, area, and its current condition. It also specifies when the following began: tasks, searching for land, clearing the grave, planting, bonfires, clearing, and planting; species planted, presence of weeds, weeding, water availability, constructions, tools used, number of people in charge, etc. They will give their suggestions to improve it. This ensures that improved chagras system is achieved successfully. The payment receipts/21/ of people from all the five IRs were also reviewed by the audit team which is sufficient to deem that this activity is satisfactorily met by the project. *The audit team further reviewed the payment forms made to the people of Vuelto del Alivio IR and Yavilla II IR that mentions the beneficiary's name and ID, number of days worked, payment made and amount of payment, signatures/thumb impressions which confirmed the number of families employed for the development of cacao production system and is accurate as reported in the MR. The audit team deemed that there were no dissimilarities between the implementation and the validated PDD. The audit team reviewed the payment forms made to the families employed for the development of sugarcane cultivation in Puerto Nare, Lagos El Dorado and Barranquillita IR to confirm the reported values in the MR to be true and accurate. Hence, the audit team is of the opinion that this activity is achieved by the project team providing jobs for the community people and improving their livelihood.*
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 as explained above, which is sufficient to deem that this activity involving women, is satisfactorily met by the project and the number of women reported in the MR is true and accurate based on the review of activity reports and payment records.
A-3.3	*# of people who improve their income with productive systems*	*The audit team's assessment of productive systems that improve the income of the people is discussed under activities A3.1 and 3.2 above. 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 as explained above which is sufficient to deem that people have improved their income with productive systems implemented by the project. The audit team further conducted independent interviews with the people from all the five IRs who acknowledged that their income has increased significantly due to these productive systems compared to without project scenario. Hence, the audit team is of the opinion that the goal of this activity is achieved and the project holder has adequately monitored and reported the results of this activity as outlined in the validated PDD.*
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 who acknowledged that their income has increased*

		significantly due to these productive systems compared to without project scenario, confirms the participation of women in these activities (see onsite photographs in Annex 7) and the number reported in the MR is deemed to be true and accurate. 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 and The project holder has adequately monitored and reported the results of this activity based on the review of activity reports and payment records.
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 monthly project activity reports/22/ that contain summary of activities where general assemblies were held to discuss on sugarcane cultivation in Puerto Nare and Lagos El Dorado IRs and cacao production in Vuelta del Alivio IR and Yavilla II IR, photographs and videos of activities, participants attendance list with names and thumb impressions, approved by the REDD+ committee member and respective Governor of IR. The audit team reviewed the maps and shapefiles of sugarcane and cacao cultivation to confirm the areas reported in MR and deemed to be true and accurate.* *The audit team visited the areas and interviewed the beneficiaries of both IRs and based on the above assessment, it was confirmed 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 areas.* *Hence, the audit team is of the opinion that Activity EC-2.1 has been implemented in accordance with the validated PDD and*

		complies with Section 19 of the BCR Standard v3.4, relating to the Wax Palm category (Community Benefits) confirming implementation of sustainable production systems. The project holder has adequately monitored and reported the results of this activity.
A-3.6	*# of hectares of productive systems that are improved or established*	*The audit team's assessment of productive systems that are improved in the project area is discussed in detail under activity A-3.5 above. 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. The project holder has adequately monitored and reported the results of this activity as described in the validated PDD.*
A-4: Maintain and monitor the implemented production systems		
A-4.1	*# Records of the controls or maintenance carried out*	*The audit team reviewed the activity reports of sugarcane in Lagos El Dorado and Puerto Nare IR that describes the maintenance carried out, such as activities including land preparation, purchase of inputs, preparation of planting areas, alignment, trenching, lime application, and sowing, as well as seed negotiation, purchase, preparation, and transportation. Additionally, field verification of seed sacks and lime sacks (transported by boat to the maloca) has been conducted. The audit team, during the onsite visit and through review of photographic evidence, interviewed the IRs people from Lagos El Dorado and Puerto Nare IR to confirm the plant protection measures in sugarcane. In one of the activity reports of July 2023 in Vuelto del*

		Alivio IR and in photographs/23/, revealed activities such as weed control in cocoa crops, application of agricultural cypermethrin for pest management, and preparation for fertilizer application. Shade control was maintained at 20%, and a pest and disease census was conducted every three days throughout the month. Fertilizer applications included 13 grams of granulated urea, 7.2 grams of potassium and magnesium sulfate, 15 grams of micronfos, and 43 grams of DAP per seedling. The people also 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 in Vuelto del Alivio IR and. Hence, the audit team is of the opinion that project holder has adequately monitored and reported the results of this activity as described in the validated PDD and keeping the production systems well maintained.
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 /24/. This development contract for the sugarcane report documents the key achievements in sugarcane cultivation during the period from September to November. Significant progress is highlighted in the expansion of the cultivated area to 7 hectares, with 0.5 hectares pending in Lagos del Dorado. Maintenance activities, including general cleaning and defoliation on 3 hectares, have contributed to the robust development of the sugarcane. An innovative approach has led to the thinning of 1 hectare in El Remanso, transforming sugarcane into panela in collaboration with the community, replicating the success in Lagos del Dorado. This initiative has generated 444 kg of panela, diversified economic sources and strengthened cultural*

		ties. The progress report 3 (5_INFORME_AVANCES_3 nov 23 a 31 ene - 24 (1).pdf)/24/ described the Honey and panela processing: The knowledge acquired during the training sessions was put into practice, carrying out the processing of sugarcane into honey and panela in the El Remanso reservation. These activities not only represented an opportunity for economic diversification for the community, but also a boost to local development and the preservation of traditions. In total, 11 drums of honey were produced, each with a capacity of 200 litres, and 27 boxes of panela. Each box contained 40 panelas, and each panela weighed 370 grams. The production of honey and panela not only diversifies sources of income but also strengthens food security and promotes the economic autonomy of the reservations. The audit team also reviewed the photographs of these activities, witnessed the panela processing unit during onsite visit and interacted with the people of IRs to confirm this activity. Hence, the audit team is of the opinion that project holder has adequately monitored and reported the results of this activity as described in the validated PDD.
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 reviewed the Minutes of the meetings and workshops convened in all the five IRs along with billboards/25/. The meeting focused on defining its objectives, reviewing general REDD+ concepts, and analyzing the socio-environmental safeguards. The field team—comprising professionals Mauricio Camacho Pimiento, Richard Alejandro Cuervo Gallego, and Javier Márquez Carvajal—conducted the session with community support and the methodological guidance of Carbo Sostenible S.A.S. and Terra Commodities S.A.S. A general presentation of the project was made,*

		recalling key REDD+ concepts covered in previous workshops, including conservation, deforestation, degradation, greenhouse gases, project stages (problem identification, design, validation and verification, and implementation), safeguards, carbon credits, and global warming. The team also reviewed and socialized the REDD+ socio-environmental safeguards as mechanisms to prevent risks and negative impacts while protecting the rights of indigenous communities. The meeting minutes were signed respective Governors, REDD+ committee members, project team members etc. Everything was carried out by consensus and with the free, prior, and informed consent of the community. The audit team also reviewed the Photographic record and/or videos, attendance list of these meetings to confirm that people participated in meetings or workshops on social investment topics and reasonably affirms that this activity has been achieved satisfactorily. *For instance, another meeting held in Yavilla II on February 1, 2024, at 8:30 a.m., a general assembly of the Cubeo de Yavilla II Indigenous Community was held in the community maloca in Miraflores, Guaviare. The agenda included the workshop opening and greetings, presentation of objectives, a report on the process and status of the new carbon credit sale, proposals for investment projects aligned with the project's pillars and community needs, preparation and signing of profiles, miscellaneous discussions, and the reading and signing of the minutes.* *The audit team independently 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. Hence, the audit team is of the opinion that these*

		meetings/workshops were held on social investment topics and the reported value in MR is true and accurate and is implemented as per the validated PDD.
A-5.2	*# of women participating in meetings or workshops on social investment issues.*	*The audit team's assessment of people participation in social investment topics is discussed in detail under activity A-5.1 which also includes women participation. 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 across all five IRs. 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/ as explained above and reasonably affirms that this activity has been achieved satisfactorily. Hence, the audit team is of the opinion that these meetings/workshops were held on social investment topics and the reported value in MR is true and accurate and is implemented as per the validated PDD.*
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 meetings/workshops conducted from April 2023 to February 2024 included topics on transportation. Across the five reservations, the project focused on improving transportation and access. In Lagos del Dorado, engines, a cargo motorcycle, fuel supplies, and a community boat were acquired. Vuelta del Alivio obtained community boats with engines and fuel supplies, while Yavilla II received a small boat for river transport. Puerto Nare acquired community boats with engines, and Barranquillita prioritized transportation activities, including boats and engines for both school and community use.. 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 independently interviewed representatives from all five IRs regarding the meetings and workshops on transportation topics conducted between April 2023 and February 2024. Community members from each IR confirmed that such meetings/workshops had indeed taken place and that they had participated 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. Hence, the audit team is of the opinion that these meetings/workshops were held on transportation topics and the reported value in MR is true and accurate and is implemented as per the validated PDD.
A-6.2	*# of activities/elements that facilitate the mobilization of people*	*The audit team reviewed the activity report/26/ to confirm the maintenance of the road from Puerto Moro to Yacare, a decision made by all the people in the community, since it is a means of communication, and for the beneficiaries of the Cacoo program, it is an alternative for transporting the necessary supplies that go to the Yuuuulla community. During May–June, the Yarilla II Indigenous Reserve carried out community activities including cleanups and the construction of bridges to improve forest and local roads, facilitating transportation for residents. These efforts, undertaken with dedication, respond to community needs and aim to enhance the quality of life and permanence of reserve members. The audit team also reviewed the photographs of the same to confirm these activities. The Construction of a wooden canoe to improve transportation within and outside the reservation to facilitate the transfer of inputs and tools for agricultural projects in the community of the Yavilla II Indigenous Reservation, within the framework of the development of the Dabucury REDD+ projects. The project also consists of 1.*

		Purchase seven (7) pack animals, six (6) mules and one (1) mare, with complete saddle or saddle, litter, and pack saddle for each animal. ii. Hiring a professional to provide advice on the purchase of animals from the Yavilla community. The audit team reviewed the photographs to confirm the same. Thus, the project has solved the problems of transporting goods and supplies in the Yavilla II reservation and 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 meetings/workshops conducted from April 2023 to February 2024 included topics on education. such as educational infrastructure and connectivity were enhanced across all reservations. Lagos del Dorado received internet provision and student transport support. Vuelta del Alivio added internet access and constructed a school and community kitchen. Yavilla II improved school facilities, lighting, and child nutrition programs. Puerto Nare built a library, dormitories, and provided university scholarships, while Barranquillita focused on student scholarships, transportation, and hiring teachers. 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 independently interviewed representatives from all five IRs regarding the meetings and workshops on transportation topics conducted between April 2023 and February 2024. Community members from each IR confirmed that such meetings/workshops had indeed taken place and that they had participated 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. Hence, the audit team is of the opinion that these meetings/workshops were held on education topics and the reported value in MR is true and accurate and is implemented as per the validated PDD.
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 or improved quality education*	*Not reported in this monitoring period*
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 meetings/workshops conducted from April 2023 to February 2024 included topics on health in Barranquillita IR- received improvements in health services through the construction of a health post and ensuring access to medicines for the community. 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. Hence, the audit team is of the opinion that these meetings/workshops were held on education topics and the reported value in MR is true and*

		accurate and is implemented as per the validated PDD.
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 meetings/workshops conducted from April 2023 to February 2024 included topics on housing, energy, waste management, water and sanitation in Lagos del Dorado, Yavilla II, and Barranquillita where the project holder improved general housing. Vuelta del Alivio added a community bathroom alongside housing improvements, and Puerto Nare constructed housing for community members. The project team conducted meetings 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. Hence, the audit team is of the opinion that these meetings/workshops were held on education topics and the reported value in MR is true and accurate and is implemented as per the validated PDD*
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 meetings/workshops conducted from April 2023 to February 2024 included topics on governance such as Cultural preservation, governance, and chagras projects were implemented in all reservations. Lagos del Dorado focused on chagras, self-government, and cultural strengthening. Vuelta del Alivio reinforced self-government and cosmovision, while Yavilla II implemented chagras, designed an internal regulation document, and updated the community census. Puerto Nare promoted chagras and ancestral knowledge, and Barranquillita emphasized indigenous culture, leadership formation, life plan implementation, traditional knowledge school, and self-government training. 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. Hence, the audit team is of the opinion that these meetings/workshops were held on education topics and the reported value in MR is true and accurate and is implemented as per the validated PDD.
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. The life plan of the Barranquillita Indigenous Reservation was developed with active community participation

		under the CRIGUA II project for the survival of indigenous peoples. Through three meetings, the community identified key social, environmental, and economic needs, forming the basis for the action and management plans aimed at improving residents' quality of life. The plan documents the reservation's history, current conditions, and key aspects such as culture, education, health, governance, housing, and natural resource management. Group activities, including poster creation, helped visualize social realities and priorities. The plan also aligns with indigenous legislation and establishes coordination between the reservation and local, national, and international entities to ensure sustainable, participatory, and rights-based development. 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. Independent interviews with the people of Barranquillita confirmed awareness among the people of the Life Plans and its objectives. Hence, the audit team deemed that this activity has been implemented as per the validated PDD.
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 detailed assessment of execution of Life Plans is discussed under section 5.5 of this report (NPACC Strategy 2A).
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 audit team reviewed the traditional chagras profile/29/ and confirmed the training for beneficiary families which focused on strengthening and managing chagra systems through practical learning in areas such as inventory and verification of existing chagras, species identification, and diversification. Participants were trained in land preparation, planting, maintenance, sustainable soil and water management, and the enrichment of native and agroforestry species. The program also included proper tool use, record-keeping, and monitoring of progress, while promoting community participation and governance. Families received guidance on applying verifier recommendations, understanding incentive mechanisms, and collaborating with the REDD+ Committee and technical advisors to ensure sustainable and productive chagra development. These reports contained list of beneficiaries from all the five IRs, signed by the respective Governors and REDD+ committee members. The audit team further reviewed the photographs of these activities to confirm the same. 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 asserts that this activity is achieved successfully and strengthens the capacities of community members for the development of traditional production systems. It is deemed that the reported value in the MR is true and accurate and complies with the validated PDD.
A-13.2	*# of women who participate in training, meetings or training sessions for the development of traditional production systems*	*The audit teams' assessment of people participating in training, meetings for the development of traditional production systems is discussed above under activity A-13.1 which also includes women participants. 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 asserts that this activity is achieved successfully and strengthens the capacities of women for the development of traditional production systems. It is deemed that the reported value in the MR is true and accurate and complies with the validated PDD.*
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 project activity reports/29/ of all the five IRs providing information on chagras activity signed by the REDD+ committee member and the Governor of each IR and the photographs of the improved chagras/29/. The report provides information on progress made, plantation density, days after planting maintained by beneficiaries. The traditional chagras profile confirms the number of families involved in chagras that is identical*

		to reported value in MR. This ensures that improved chagras system 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. It also includes information on stages of construction, cost incurred and purpose. The Maloca was built in 2 stages, that began with the signing of the project profile, followed by the identification of requirements and the purchase of necessary materials and supplies. Subsequent activities included the production of wood products such as piles, beams, pieces, and donkeys, along with the collection of non-wood materials like vines and leaves for ties and roofing. The work also involved the adaptation and improvement of the maloca land to prepare it for use. The process concluded with the preparation and submission of a final project report, including photographic documentation, marking the completion of the work. Independent interviews with people from Puerto Nare IR also confirmed the same.*
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 detailed assessment of this activity is described under section 5.6 (Activity ID: EC-1.2) of this report.
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. The Theoretical and practical training on community-based monitoring report confirmed that between March 27 and April 9, 2023, a field trip was conducted from Miraflores to the targeted reservations to provide theoretical and practical training on monitoring. The sessions included social mapping exercises using physical maps to assess forest cover and changes over 2008–2018 and 2019–2022, which helped define monitoring routes based on temporal, spatial, logistical, and risk considerations. Training also covered the review of field equipment, practical exercises in data collection, field log completion, and proper use of georeferencing tools. A guide for identifying terrestrial mammal tracks was provided to support indirect species monitoring. Based on the assessment of monitoring teams' technical skills, recommendations were made for implementing an effective, community-based monitoring system. Hence, the audit team deemed that this activity is achieved by the project and there are no dissimilarities between validated PDD and the implementation. The*

		reported numbers are confirmed to be true and accurate.
A-14.2	*# of women who participate in awareness-raising, meetings or training sessions in territorial monitoring*	*The audit teams' assessment of people participating in meetings, training sessions in territorial monitoring is discussed above under activity A-14.1 which also includes women participants. 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. Hence, the audit team deemed that this activity is achieved by the project and there are no dissimilarities between validated PDD and the implementation. The reported numbers are confirmed to be true and accurate.*
A-14.3	*Document of constitution or formalization of the Monitoring team and/or the Indigenous Guard*	*The people from all the five IRs were interviewed and the governors confirmed 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 review of Documents of formalization and constitution of the Monitoring team and/or Indigenous Guard/33/. This document explains that the coordination of the monitoring team is led by the Monitoring Coordinator of the REDD+ Committee, appointed by each community within the committee's profile. The team's primary goal is to support the DABUCURY REDD+ project in reducing deforestation and forest degradation while increasing and conserving forest carbon stocks. Their functions include conducting monitoring tours to assess the state of the territory, carrying out educational and community awareness activities, verifying and monitoring degraded*

		and deforested areas, and ensuring territorial control and surveillance. Project members responsible for these tasks receive training in area monitoring and conservation, contributing to the reduction of emissions from deforestation and forest degradation, as well as the enhancement and preservation of forest carbon stocks. It also mentions on the equipments such as binoculars, a compass, a cell phone, a tape measure, a knife, a 2700-lumen flashlight, a 500-lumen headlamp, a solar panel, and a payroll tablet, list of members from each IRs chosen for monitoring and duly signed by the respective governors and committee members. The monitoring groups are prevalent in 4 IRs except Barranquillita IR where a group of 11 constitute the indigenous guard group. Hence, the audit team deemed that this activity is achieved by the project and there are no dissimilarities between validated PDD and the implementation. The reported numbers are confirmed to be true and accurate.
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 and this was confirmed by the audit team as explained above under activity A-14.3. The audit team interviewed these members to know the nature and responsibilities of their jobs to confirm this activity. Hence, the audit team deemed that this activity is achieved by the project and there are no dissimilarities between validated PDD and the implementation. The reported numbers are confirmed to be true and accurate.*
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 shapefiles of all the five IRs/15/ which*

		contains BOSQUE area in the attribute table. It was determined to be 134,885.46 ha upon verification. The ER calculation sheets/16/ 'DEF_MONITORING 2024' worksheet [cell No. B88] 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/ that contains information on name and ID of the beneficiaries, number of days worked, payment received date and amount of payment made to everyone. These receipts are signed by the respective governors of each IRs and the REDD+ committee members, to confirm that people from IRs have been employed for community monitoring. Hence, the audit team deemed that this activity is achieved by the project and there are no dissimilarities between validated PDD and the implementation. The reported numbers are confirmed to be true and accurate as per the audit teams' assessment.*
A-15.4	*# of hectares of forest standing in the area of leakage*	*The audit team reviewed the folders containing the shapefiles of all the leakage area maps/15/ and the ER calculation sheets 'DEF_MONITORING 2024' worksheet [cell No. D87] to confirm that /16/ to confirm that 39,054.9 ha of forest stands in the leakage area at the end of this monitoring period. It is deemed that the reported value is true based on the shapefiles and ER calculation sheets.*
A-16: Recover vegetation cover by developing restoration actions with community members		
A-16.1	*# of people participating in awareness-raising,*	*Not reported in this monitoring period*

	meetings or training sessions on restoration	
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's assessment of number of hectares subject to restoration actions is discussed in detail under section 5.6 (activity EC-1.1) of this report. 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). The reported value is considered to be tru and accurate.*
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 three warehouses in Lagos El Dorado, two warehouses in Yavilla II and one in Vuelta del Alivio IR was assessed which satisfactorily confirms this activity. The audit team reviewed Project Profile Storage Warehouse report that provides information on storage warehouse for agricultural inputs, materials, and tools will be constructed for the DABUCURY REDD+ project within the Vuelta del Alivio Indigenous Reservation. The warehouse will be built using community labor and locally sourced materials, with provisions for daily wages, materials, food, and transportation of supplies. By involving the community in the construction, the project promotes participation, understanding, and ownership of the initiatives, strengthening local governance and leadership. The warehouse will improve living conditions by providing a proper storage space for tools and supplies, reducing*

		the need to store them in homes, while also offering employment and economic benefits to community members. The report which is signed by the respective governors and REDD+ committee members also mentions on the total cost of construction. The audit team reviewed the photographs of warehouse construction to confirm the same and deemed this activity to be implemented by the project as an additional 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 by attending the educational centre and confirms this activity to have been met by the project. The audit team reviewed the school feeding project report/37/ at the Yavilla II reservation boarding school that provided breakfast and lunch to the seven children aged 5 to 10 and their teacher, improving their daily nutrition, health, and academic performance. The program strengthened the school, supported regular attendance, prevented dropouts, and helped structure study times. Resources from the project were used for bimonthly food purchases at Lagos del Dorado, transportation of the children, and payment for the women who prepared the meals at the school. Aligned with REDD+ project objectives, the initiative enhanced educational services, strengthened territorial governance, preserved cultural heritage, and improved community quality of life, contributing to ethno-education and safeguarding community rights while mitigating social risks. School feeding has begun to be developed since February, starting on March 4, 2024. This entire activity has begun to be developed based on the needs of the boys and girls of the Yavilla II school, and with the entire group of the community in general and agreements made through an assembly. This was also confirmed by the Governor of Yavilla II IR. Hence, the audit team deemed this activity to be implemented by the project as an additional activity.*

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/, validated monitoring plan and final version of the Monitoring Report/11/. Further, no material discrepancies between project implementation and the monitoring report were found.

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 audit team reviewed the validated monitoring plan provided in section 14 of the PDD that considered the following parameters, among others, to design a comprehensive project monitoring model and comply with the requirements of the methodological documents and section 21 of the BCR standard. The audit team, as described in the table below, deemed that the project holder has submitted a monitoring plan which is also validated at the time of validation to contain the following parameters, and the monitoring of the components is established.

Parameters	***Detail***
a. Data and information necessary to estimate the removals or reductions of GHG emissions, during the project quantification period:	*The audit team reviewed Section 13 and 14.7 of the PDD to confirm this parameter.*
b. Data and information and complementary information to determine the baseline or scenario:	*The audit team reviewed Section 6 of the PDD to confirm this parameter.*
c. The specification of all possible GHG emissions that may occur outside the project boundaries, attributable to project activities (leakage):	*The audit team reviewed Section 5.3, 13 and 14.7 of the PDD to confirm this parameter.*
d. Information related to the evaluation of	*The audit team reviewed*

environmental and social effects of project activities:	Section 14.4 of the PDD to confirm this parameter.
e. The procedures established for the management of GHG emissions reductions or removals and matters related to quality control for monitoring activities.	The audit team reviewed Section 14.8 of the PDD to confirm this parameter.
f. description of the procedures defined for the periodic calculation of GHG emissions reductions or removals and leakage:	The audit team reviewed Section 13 and 14.7 of the PDD to confirm this parameter.
g. The assignment of roles and responsibilities for monitoring and reporting the relevant variables for the calculation of GHG emissions reductions or removals:	The audit team reviewed Section 14.8 of the PDD to confirm this parameter.
h. the procedures criteria and indicators related to the evaluation of the project's contribution to the Sustainable Development Goals (SDGs);	The audit team reviewed Section 10 of the PDD to confirm this parameter.
i. the participation of the communities, as project participant, in the project design and implementation	The audit team reviewed Sections 1.6 and 1.7 of the PDD to confirm this parameter.
i. the information related to the Sustainable Development Safeguards (SDSs) tool assessment	The audit team reviewed Sections 9 and 14.3 of the PDD to confirm this parameter.
k. the procedures criteria and indicators related to the monitoring of co-benefits and the special category “Wax Palm”	The audit team reviewed Sections 12 and 14.5 of the PDD to confirm this parameter.

As per the section 21 of the BCR standard v3.4 and section 14 of the applied Methodological document, the audit team reviewed section 14 of the PDD to verify and confirm the description of procedures established to follow-up the project activities, the safeguards compliance, and the GHG emission reduction or removals in the Project. The audit team assessed the implementation of the monitoring plan, in accordance with the validated monitoring plan and applicable verification requirements as shown in the table below.

Component	Description

Monitoring of the project boundary	*The audit team took measures to verify the spatial maps and GIS database/15/. Additionally, the audit team reviewed the Landsat tiles used for deriving the project's activity data of the current monitoring period. Using ArcGIS software, the audit team verified that the project area shapefiles accurately aligned within the boundaries of these satellite images. The classified maps of forest and non-forest categories for all three instances were reviewed, confirming adherence to the protocol's methodological framework. It is deemed that the project limits and emissions are monitored in accordance with the guidelines of methodologies BCR0002. The procedure is described in section 14.1. of the PDD. The monitoring tools, geographic information system (GDB) and the quantification excel document are up to date.*
Monitoring of the REDD+ activities implementation, including the fulfilment of the Sustainable Development Goals (SDGs)	*As per the section 14.2 of the applied methodology, the audit team asserts that the project holder has designed a monitoring plan for each proposed activity in section 14.2 of the PDD. The implementation of the validated monitoring plan during this monitoring period regarding the REDD+ activities is discussed in detail under section 5.1.1 of this report and is deemed that the implementation is as per the validated monitoring plan without any dissimilarities. Section 13.1 of MR shows the indicators that showed implementation progress during the third monitoring period and the same is verified by the CAB.*
Monitoring of the REDD+ Safeguards	*As per the section 14.3 of the applied methodology, the audit team asserts that the project holder has designed a monitoring plan for each safeguard in section 14.3 of the PDD. The implementation of the validated monitoring plan during this monitoring period regarding the REDD+ safeguards is discussed in detail under section 5.7 of this report and is deemed that the implementation is as per the validated monitoring plan without any dissimilarities. Section 11 of MR shows the REDD+ Safeguards indicators that were implemented during the third monitoring period and the same is verified by the CAB.*
Monitoring of the project permanence	*As per the section 14.4 of the applied methodology, the audit team asserts that the project holder has identified the risks of project permanence and designed a monitoring plan that includes mitigation measures, monitoring indicators, and reporting procedures in sections 14.6 and 16 of the PDD. The implementation of the validated monitoring plan during this monitoring period regarding the project permanence and risk*

	management is discussed in detail under section 5.11 of this report and is deemed that the implementation is as per the validated monitoring plan without any dissimilarities.
Monitoring of the project emissions	*As per the section 14.5 of the applied methodology, the audit team asserts that the project holder has designed a monitoring plan for activity data and emission factors in section 14.7 of the PDD. The implementation of the validated monitoring plan during this monitoring period regarding the project emissions is discussed in detail under section 5.2.4 of this report and is deemed that the implementation is as per the validated monitoring plan without any dissimilarities. Section 16 of MR shows the Quantification of GHG emission reduction that were implemented during the third monitoring period and the same is verified by the CAB.*
Quality control and quality assurance procedures	*As per the section 14.6 of the applied methodology, the audit team asserts that the project holder has designed a quality management and assurance system in section 14.8 of the PDD. The implementation of the validated monitoring plan during this monitoring period regarding the quality management and assurance system is discussed in detail under sections 5.1.2.3 and 5.1.2.5 of this report and is deemed that the implementation is as per the validated monitoring plan without any dissimilarities. Section 15 of MR shows the quality management and assurance system that was implemented during the third monitoring period and the same is verified by the CAB.*

The audit team's assessment of project holder's compliance with the application of the BCR tool "Monitoring, Reporting and Verification (MRV) v 1.0/5/ is discussed below in the table.

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 audit team is of the opinion that 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 audit team's assessment of project holder's compliance with the application of the BCR tool "Monitoring, Reporting and Verification (MRV) v 1.0/5/ is discussed below in the table.

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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 Quality Management and Assurance System/38/ developed to ensure that GHG emissions estimates reflect the characteristics and activities of the REDD+ project in a consistent, accurate, complete and transparent manner, a series of activities have been defined that make up the information management and monitoring system for GHG emissions. More details on compliance with the Quality Management and Assurance System is discussed under sections 5.1.2.3 and 5.1.2.5 of this report. The audit team reviewed the REDD+ Dabucury project management scheme/38/ that defines the principles, procedures, and guidelines for the administration and execution of resources derived from the commercialization of greenhouse gas emission reductions ("carbon certificates") derived from the implementation of the REDD+ Project. It incorporates governance principles, management lines, safeguards and structure and coordination mechanisms. The audit team deemed that these documents reflect the principles established under section 6 of the MRV Tool.*
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*	*Upon documentation review and review of previous validation/verification reports, the audit team confirms the project's compliance with point b) of the section 7 of MRV tool as the project's quantification period is 30 years*

	verification was carried out on 2022).	*and the monitoring periods are less than five years.*
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. Further the audit team reviewed the Report on the technical assessment of the proposed forest reference emission level of Colombia (https://unfccc.int/sites/default/files/resource/tar2020_COL.pdf) and confirmed the uncertainty values reported in this project are the same disclosed by IDEAM in the FREL document. The audit team's assessment of Conservative approach and uncertainty management is discussed under section 5.2.2 of this report.*
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*	*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*	*a) the audit team reviewed the validated PDD and confirms that the section 2 of the PDD where the applicability conditions of the applied methodology are met by the project holder.* *b) the audit team reviewed the validated monitoring plan in section 14 of the PDD which follows section 14 of the applied methodology. The monitoring plan has been validated during the validation process that includes a complete description of the monitoring system. Hence, this requirement is met by the project holder.* *c) the audit team reviewed the validated monitoring plan in section 14 and section 13 of the PDD which provides complete information on data generation, aggregation, recording, calculation and reporting as per the applied methodology. The audit team also reviewed ER calculation sheets and GIS database/15/16/ and the values monitored are discussed under section 5.1.2.1 of this report. Hence, this requirement is met by the project holder.* *d) the audit team's assessment of organizational structure, roles and responsibilities of personnel, and emergency*

emergency procedures for the monitoring procedure e) parameters used for baseline, 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	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, 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_v4. 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.	procedures for the monitoring procedure is discussed under section 5.1.2.3 and 5.1.2.5 of this report. Hence, it is deemed that this requirement is met by the project holder. e) the audit team reviewed the validated monitoring plan in section 14 and section 13 of the PDD which provides complete information on variable required and used to define the baseline, project reductions, leakage and other specific variables. The audit team also reviewed ER calculation sheets and GIS database/15/16/ and the values monitored are discussed under section 5.1.2.1 of this report. Hence, this requirement is met by the project holder. f) the audit team reviewed the validated monitoring plan in section 14 and section 13 of the PDD which provides complete information on processes related to models and methods used to sampling and quality control that follow the methodological approach. The audit team also reviewed ER calculation sheets and GIS database/15/16/ and the values monitored are discussed under section 5.1.2.1 of this report. Hence, this requirement is met by the project holder. g) the audit team reviewed the validated monitoring plan in section 14 and section 13 of the PDD which provides specific information on how data and parameters will be monitored. The audit team also reviewed ER calculation sheets and GIS database/15/16/ and the values monitored are discussed under section 5.1.2.1 of this report. Hence, this requirement is met by the project holder.
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 under section 14 of the PDD, confirms the compliance of the project with section 10 of the MRV Tool. The audit team also reviewed ER calculation sheets and GIS database/15/16/ and the values monitored are discussed under section 5.1.2.1 of this report. Hence, this requirement is met by the project holder.

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

The audit team assessed the parameters specified at registration but not monitored during the quantification period such as default values and emission factors under section 15.2.1 of MR and concluded they were implemented in accordance with the applied methodologies. This was confirmed by the audit team based on review of the Report on the technical assessment of the proposed forest reference emission level of Colombia (https://unfccc.int/sites/default/files/resource/tar2020_COL.pdf), ER calculation sheets, equations in the applied methodology, section 15.2.1 of MR and previous monitoring reports and verification reports. For instance, Baseline deforestation in leakage area during project implementation for instances 1, 2 and 3 combined is estimated to be 209.11 and confirmed upon review of cell # K7 in 'Baseline instances 1+2+3' in ER calculation sheets and review of spatial maps and attribute table of shapefiles of instances 1, 2 and 3 of 2021 also asserted the same. In case of default parameters obtained from Forest Reference Emissions Level (FREL) (Minambiente e IDEAM, 2019) such as CTeq, National circumstances deforestation increase, Cab, tree, Cbb, tree and Csoc20años, it is asserted that the most recent value is applied.

5.1.2.1.2 Data and parameters monitored

<table>
<tr><th>Information of parameter</th><th colspan="2">CAB assessment</th></tr>
<tr><td>a) monitored values and their use in emission reduction calculations</td><td>National circumstances deforestation increase.
<table><tr><th>YEAR</th><th>% of increase</th></tr><tr><td>2023</td><td>0.259</td></tr><tr><td>2024</td><td>0.299</td></tr><tr><td>2025</td><td>0.336</td></tr><tr><td>2026</td><td>0.37</td></tr><tr><td>2027</td><td>0.401</td></tr></table></td><td>The purpose of this data is to estimate baseline deforestation and ex ante project emissions in project area during project implementation.</td></tr>
<tr><td>c) measurement and recording methods, including frequency</td><td colspan="2">The audit team reviewed the Report on the technical assessment of the proposed forest reference emission level of Colombia submitted in 2024 which describes the measurement and recording methods under section B. of the report.</td></tr>
<tr><td>d) source of data</td><td colspan="2">Minambiente IDEAM, 2024. /102/
(https://unfccc.int/sites/default/files/resource/tar2024_COL.pdf)</td></tr>
<tr><td>e) calculation methods applied</td><td colspan="2"></td></tr>
</table>

	For constructing its FREL, Colombia used the 2006 IPCC Guidelines. The FREL is based on historical gross emissions from deforestation in the reference period 2013–2022, the expected increase in the area of deforestation projected using a logistic model and the estimated losses of carbon from forest degradation in the vicinity of forest edges. The activity data used in constructing the FREL were obtained from biennial maps of changes in forest cover, resulting from biennial monitoring of forest cover from 2000 to 2012 and annual monitoring from 2013 to 2022. Under the Party's Forest and Carbon Monitoring System, a protocol for digital image processing for generating information on the distribution, extension and changes in forest cover in Colombia was developed, which sets out four phases in the processing of satellite data to generate AD: digital preprocessing of satellite images, digital image processing, data validation and reporting of AD. This process was presented in the FREL submission as 13 methodological steps.
f) QA/QC procedures	*Uncertainty estimates for activity data and emission factors were combined using Monte Carlo simulation to estimate emission uncertainty over the reference period, while the uncertainty of the adjustment for national circumstances was estimated by propagation of error*
(g) emission factors, IPCC defaults or other references used	*Refer to point a) above.*

Information of parameter	*CAB assessment*	
a) monitored values and their use in emission reduction calculations	*Project Forest Cover at the beginning and end of the monitoring period in the project area for instances 1 and 2* *July 2022: 115,320.82 ha* *August 2024: 115,068 ha*	*The purpose of this data is to estimate activity data during the monitoring period in the project area for instances 1 and 2. Deforestation (ha), % of deforestation and Annual deforestation in the project area is calculated. This was confirmed by the audit team upon review of ER calculation sheets [Cell# B60 & C60, in DEF_MONITORING 2024 worksheet]. The parameter value is used in the equations specified in the applied methodology.*

c) measurement and recording methods, including frequency	*The first image, "LC08_L2SP_006059_20221227_20230113_02_T1" (Landsat 8)/110/, captured on 27 December 2022 with path 6 and row 59, and a 30-meter spatial resolution, represented the forest cocer condition at the start of the monitoring period. The second image, "LC09_L2SP_006059_20240802_20240803_02_T1" (Landsat 9)/110/, captured on 2 August 2024 with the same path, row, and spatial resolution, depicted the end of the monitoring period. Using ArcGIS software, the audit team verified that the project area shapefiles accurately aligned within the boundaries of these satellite images. Every 1 or 2 years with satellite images*
d) source of data	*https://earthexplorer.usgs.gov/ (Landsat series 8 and 9)*
e) calculation methods applied	*The audit team examined the Digital Image Processing Protocol for Quantifying Deforestation in Colombia (Version 2), which, in Section 4, outlines the methodological approach for detecting forest area changes between two time periods. This methodology combines both traditional and semi-automated pre-processing and processing techniques through several key steps: image selection and downloading, pre-processing, processing, thematic accuracy evaluation of the change map, and reporting of forest area and deforestation data, as illustrated in the methodological flowchart. The audit team deemed that the project holder has used Landsat series images, followed application of the protocol and the processing of images, accuracy assessment methods and land-use land cover change analysis techniques in line with the requirements of the Digital Image Processing Protocol for Quantifying Deforestation in Colombia V.2. The source of data for the satellite images which is USGS Earth Explorer is deemed reliable and accurate by the audit team. The audit team verified the consistency of values and data of deforestation analysis in MR, ER spreadsheets and spatial maps of forest and non-forest areas/shapefiles of boundaries and confirmed to be consistent and in line with the applied methodology. As per FREL Colombia (2019), SMByC developed a protocol for digital image processing to generate information on the distribution, extent, and changes in forest cover in Colombia (Galindo et al., 2014). This protocol is implemented using images from the LANDSAT satellite program (USGS 2014), given the historical availability, temporal and spatial resolution for monitoring forest cover, ease of data access, and the program's sustainability potential.*
f) QA/QC procedures	*The audit team reviewed the classified maps of satellite images and confirmed that the quality control process involves monitoring all implementation activities, from satellite image downloads and intermediate outputs to the final results of the forest change map and forest area map. SMByC has consolidated a set of tools to ensure data*

	quality, completeness, and consistency, using a Python script executed in ArcGIS© to produce quality control reports for each scene. QA/QC procedures also involved those described in Quality Management and Assurance System/38/ of the project.
(g) emission factors, IPCC defaults or other references used	-----------

Information of parameter	CAB assessment	
a) monitored values and their use in emission reduction calculations	Project Forest Cover at the beginning and end of the monitoring period in the project area for instance 3 (Barranquillita) January 2021: 19.857 ha August 2024: 19.817 ha	The purpose of this data is to estimate activity data during the monitoring period in the project area for instance 3 (Barranquillita). Deforestation (ha), % of deforestation and Annual deforestation in the project area is calculated. This was confirmed by the audit team upon review of ER calculation sheets [Cell# B74 & C74, in DEF_MONITORING 2024 worksheet]. The parameter value is used in the equations specified in the applied methodology.
c) measurement and recording methods, including frequency	The first image, "LC08_L2SP_006059_20221227_20230113_02_T1" (Landsat 8)/110/, captured on 27 December 2022 with path 6 and row 59, and a 30-meter spatial resolution, represented the forest cover condition at the start of the monitoring period. The second image, "LC09_L2SP_006059_20240802_20240803_02_T1" (Landsat 9)/110/, captured on 2 August 2024 with the same path, row, and spatial resolution, depicted the end of the monitoring period. Using ArcGIS software, the audit team verified that the project area shapefiles accurately aligned within the boundaries of these satellite images. Every 1 or 2 years with satellite images.	
d) source of data	https://earthexplorer.usgs.gov/ (Landsat series 8 and 9)	
e) calculation methods applied	The audit team examined the Digital Image Processing Protocol for Quantifying Deforestation in Colombia (Version 2), which, in Section 4, outlines the methodological approach for detecting forest area changes between two time periods. This methodology combines both traditional and semi-automated pre-processing and processing	

	techniques through several key steps: image selection and downloading, pre-processing, processing, thematic accuracy evaluation of the change map, and reporting of forest area and deforestation data, as illustrated in the methodological flowchart. The audit team deemed that the project holder has used Landsat series images, followed application of the protocol and the processing of images, accuracy assessment methods and land-use land cover change analysis techniques in line with the requirements of the Digital Image Processing Protocol for Quantifying Deforestation in Colombia V.2. The source of data for the satellite images which is USGS Earth Explorer is deemed reliable and accurate by the audit team. The audit team verified the consistency of values and data of deforestation analysis in MR, ER spreadsheets and spatial maps of forest and non-forest areas/shapefiles of boundaries and confirmed to be consistent and in line with the applied methodology. As per FREL Colombia (2019), SMByC developed a protocol for digital image processing to generate information on the distribution, extent, and changes in forest cover in Colombia (Galindo et al., 2014). This protocol is implemented using images from the LANDSAT satellite program (USGS 2014), given the historical availability, temporal and spatial resolution for monitoring forest cover, ease of data access, and the program's sustainability potential.
f) QA/QC procedures	*The audit team reviewed the classified maps of satellite images and confirmed that the quality control process involves monitoring all implementation activities, from satellite image downloads and intermediate outputs to the final results of the forest change map and forest area map. SMByC has consolidated a set of tools to ensure data quality, completeness, and consistency, using a Python script executed in ArcGIS© to produce quality control reports for each scene. QA/QC procedures also involved those described in Quality Management and Assurance System/38/ of the project.*
(g) emission factors, IPCC defaults or other references used	-----------

Information of parameter	*CAB assessment*	
a) monitored values and their use in emission reduction calculations	*Project Forest Cover at the beginning and end of the monitoring period in the leakage area for instances 1 and 2.*	*The purpose of this data is to estimate leakage area emissions in the leakage area for instances 1 and 2. Deforestation (ha), % of deforestation and Annual*

	July 2022: 31.985,6 ha August 2024: 31.859,9 ha	deforestation in the project area is calculated. This was confirmed by the audit team upon review of ER calculation sheets [Cell# B59 & C59, in DEF_MONITORING 2024 worksheet]. The parameter value is used in the equations specified in the applied methodology.
c) measurement and recording methods, including frequency	The first image, "LC08_L2SP_006059_20221227_20230113_02_T1" (Landsat 8)/110/, captured on 27 December 2022 with path 6 and row 59, and a 30-meter spatial resolution, represented the forest cover condition at the start of the monitoring period in the leakage areas. The second image, "LC09_L2SP_006059_20240802_20240803_02_T1" (Landsat 9)/110/, captured on 2 August 2024 with the same path, row, and spatial resolution, depicted the end of the monitoring period in the leakage areas. Using ArcGIS software, the audit team verified that the project area shapefiles accurately aligned within the boundaries of these satellite images. Every 1 or 2 years with satellite images.	
d) source of data	https://earthexplorer.usgs.gov/ (Landsat series 8 and 9)	
e) calculation methods applied	The audit team examined the Digital Image Processing Protocol for Quantifying Deforestation in Colombia (Version 2), which, in Section 4, outlines the methodological approach for detecting forest area changes between two time periods. This methodology combines both traditional and semi-automated pre-processing and processing techniques through several key steps: image selection and downloading, pre-processing, processing, thematic accuracy evaluation of the change map, and reporting of forest area and deforestation data, as illustrated in the methodological flowchart. The audit team deemed that the project holder has used Landsat series images, followed application of the protocol and the processing of images, accuracy assessment methods and land-use land cover change analysis techniques in line with the requirements of the Digital Image Processing Protocol for Quantifying Deforestation in Colombia V.2. The source of data for the satellite images which is USGS Earth Explorer is deemed reliable and accurate by the audit team. The audit team verified the consistency of values and data of deforestation analysis in MR, ER spreadsheets and spatial maps of forest and non-forest areas/shapefiles of boundaries and confirmed to be consistent and in line with the applied methodology. As per FREL Colombia (2019), SMByC developed a protocol for digital image processing to generate information on the distribution, extent, and changes in forest cover in Colombia (Galindo et al., 2014). This protocol is implemented using images from the LANDSAT satellite program	

	(USGS 2014), given the historical availability, temporal and spatial resolution for monitoring forest cover, ease of data access, and the program's sustainability potential.
f) QA/QC procedures	The audit team reviewed the classified maps of satellite images and confirmed that the quality control process involves monitoring all implementation activities, from satellite image downloads and intermediate outputs to the final results of the forest change map and forest area map. SMByC has consolidated a set of tools to ensure data quality, completeness, and consistency, using a Python script executed in ArcGIS© to produce quality control reports for each scene. QA/QC procedures also involved those described in Quality Management and Assurance System/38/ of the project.
(g) emission factors, IPCC defaults or other references used	-----------

Information of parameter	CAB assessment	
a) monitored values and their use in emission reduction calculations	Project Forest Cover at the beginning and end of the monitoring period in the leakage area for instance 3 (Barranquillita). January 2021: 7.268,5 ha August 2024: 7.194 ha	The purpose of this data is to estimate leakage area emissions in the leakage area for instance 3 (Barranquillita). Deforestation (ha), % of deforestation and Annual deforestation in the project area is calculated. This was confirmed by the audit team upon review of ER calculation sheets [Cell# B73 & C73, in DEF_MONITORING 2024 worksheet]. The parameter value is used in the equations specified in the applied methodology.
c) measurement and recording methods, including frequency	The first image, "LC08_L2SP_006059_20221227_20230113_02_T1" (Landsat 8)/110/, captured on 27 December 2022 with path 6 and row 59, and a 30-meter spatial resolution, represented the forest cover condition at the start of the monitoring period in the leakage areas. The second image, "LC09_L2SP_006059_20240802_20240803_02_T1" (Landsat 9)/110/, captured on 2 August 2024 with the same path, row, and spatial resolution, depicted the end of the monitoring period in the leakage areas. Using ArcGIS software, the audit team verified that	

	the project area shapefiles accurately aligned within the boundaries of these satellite images. Every 1 or 2 years with satellite images.
d) source of data	*https://earthexplorer.usgs.gov/ (Landsat series 8 and 9)*
e) calculation methods applied	*The audit team examined the Digital Image Processing Protocol for Quantifying Deforestation in Colombia (Version 2), which, in Section 4, outlines the methodological approach for detecting forest area changes between two time periods. This methodology combines both traditional and semi-automated pre-processing and processing techniques through several key steps: image selection and downloading, pre-processing, processing, thematic accuracy evaluation of the change map, and reporting of forest area and deforestation data, as illustrated in the methodological flowchart. The audit team deemed that the project holder has used Landsat series images, followed application of the protocol and the processing of images, accuracy assessment methods and land-use land cover change analysis techniques in line with the requirements of the Digital Image Processing Protocol for Quantifying Deforestation in Colombia V.2. The source of data for the satellite images which is USGS Earth Explorer is deemed reliable and accurate by the audit team. The audit team verified the consistency of values and data of deforestation analysis in MR, ER spreadsheets and spatial maps of forest and non-forest areas/shapefiles of boundaries and confirmed to be consistent and in line with the applied methodology. As per FREL Colombia (2019), SMByC developed a protocol for digital image processing to generate information on the distribution, extent, and changes in forest cover in Colombia (Galindo et al., 2014). This protocol is implemented using images from the LANDSAT satellite program (USGS 2014), given the historical availability, temporal and spatial resolution for monitoring forest cover, ease of data access, and the program's sustainability potential.*
f) QA/QC procedures	*The audit team reviewed the classified maps of satellite images and confirmed that the quality control process involves monitoring all implementation activities, from satellite image downloads and intermediate outputs to the final results of the forest change map and forest area map. SMByC has consolidated a set of tools to ensure data quality, completeness, and consistency, using a Python script executed in ArcGIS© to produce quality control reports for each scene. QA/QC procedures also involved those described in Quality Management and Assurance System/38/ of the project.*
(g) emission factors, IPCC defaults or other references used	-----------

Information of parameter	CAB assessment	
a) monitored values and their use in emission reduction calculations	Project Forest Cover impacted by natural disturbance in the project area 0 ha	The purpose of this data is to estimate project emissions due to natural disturbance in the project area during the monitoring period. The audit team reviewed the satellite images and confirmed that there was no natural disturbance in the project area during the monitoring period.
c) measurement and recording methods, including frequency	The first image, "LC08_L2SP_006059_20221227_20230113_02_T1" (Landsat 8)/110/, captured on 27 December 2022 with path 6 and row 59, and a 30-meter spatial resolution, represented the forest cover condition at the start of the monitoring period in the leakage areas. The second image, "LC09_L2SP_006059_20240802_20240803_02_T1" (Landsat 9)/110/, captured on 2 August 2024 with the same path, row, and spatial resolution, depicted the end of the monitoring period in the leakage areas. Using ArcGIS software, the audit team verified that there was no incidence of natural disturbance in the project area. The audit team also used Google Earth Pro to confirm the same.	
d) source of data	https://earthexplorer.usgs.gov/ (Landsat series 8 and 9)	
e) calculation methods applied	The audit team carefully scrutinized the stacked bands of both (before and after) Landsat series satellite images/110/ to find out any disturbance or forest loss within the project area through direct observation. This was also supported by the Google Earth Pro examination.	
f) QA/QC procedures	QA/QC procedures involved those described in Quality Management and Assurance System/38/ of the project and the audit team deemed it to be satisfactory.	
(g) emission factors, IPCC defaults or other references used	-----------	

The audit team verified the application of the BCR TOOL. Monitoring, Reporting and Verification (MRV). v1.0 February 13, 2023/5/ which is discussed in detail under section 5.1.2 of this report. Based on the above assessment, the audit team is of the opinion that the data and parameters monitored during this monitoring period are obtained from a reliable and *verifiable source and is in compliance with section 6 to 10 of the BCR MRV Tool v1.0 and the validated monitoring plan.*

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 reviewed the Annex A (documented in BCR_SDS tool_Dabucury REDD+_V2.pdf) containing the project holder's responses and evidence supporting the claim that the project's activities contribute to the achievement of the SDSs, by responding to the non-exhaustive questions that highlights the environmental and socio-economic risks and potential negative impacts arising from project activities. The audit team conducted thorough assessments of the responses, conducted interviews, visited the project sites, and systematic cross-checking of documents, to ensure reliability of the project holder's responses and the same is summarized in Annex 8 attached to this report. This Annex provides a structured appraisal following the SDS Tool (Annex A questionnaire), identifying risks, mitigation measures and the CAB's assessment.

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 of the BioCarbon's SDSs tool v1.1 and the audit team ensures that the responses are valid and appropriate and comply with section 15 of the BCR Standard v3.4 and BCR TOOL. Sustainable Development Safeguards SDSs Tool Version 1.1.*

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 audit team assessed technical review of emission sources, activity data, emission factors, and other parameters used in the calculations by the project holder. The technical reviews were performed by the GIS professional and the technical project coordinator of the development team. During the monitoring period the following technical reviews were carried out: review of emission sources corresponded to the same validated ones and there was no change in project, Review and adjustment of the project area due to the inclusion of the third instance, Review and adjustment of the baseline including the area corresponding to the third instance, Review of the emission factors used. The audit team reviewed Updated project design document, updated cartography and ER calculation spreadsheets and the information are consistent and accurate throughout this documentation.

Interviews with the project team revealed that each person responsible for providing information in their respective area ensured data accuracy by sharing it with at least one other team member for verification before final submission. During the monitoring period, the REDD+ Committee member from each reservation appointed as the component coordinator (governance, productive alternatives, social investment, and monitoring compiled the evidence generated during project implementation, including reports, photographs, videos, meeting minutes, and attendance lists. This evidence was then consolidated by the project's territorial liaison and uploaded to the internal Dropbox folder of the implementation supporting company, ARACEA. Subsequently, the ARACEA project coordinator verified the uploaded files, after which the evidence was submitted to the developer's technical team (CARBO Sostenible) for analysis and preparation of the monitoring report. The results were jointly validated by CARBO Sostenible's technical team, ARACEA's project coordinator, and the project's territorial liaison to ensure accuracy. The GIS specialist was responsible for processing the satellite imagery to determine the deforestation rate within the project area during the monitoring period and delivered the resulting cartographic data, maps, and figures to the technical coordinator for joint verification.

The audit team also assessed collection of field data and evidence of the activities implemented in the territory. Upon interaction with the project team, it was confirmed that all the information generated as support and evidence of the activities implemented on-site in each of the indigenous reservations was documented with evidence stored in the project's Dropbox folder. For this monitoring period, this evidence was uploaded to the following *folder: Annex 5. Monitoring Evidence/3rd Period. The audit team reviewed the Dropbox folder and deemed that the evidence generated includes field activity reports on productive activities, monitoring activities, and activities to strengthen cultural identity and ancestral knowledge, minutes, attendance lists, geolocated photos and progress records, prepared jointly by community members.*

The technical coordinator conducted a quality review by randomly sampling 10% of the records used to calculate emission reductions and verifying them against their corresponding cartographic data and emission factors. The GIS specialist processed satellite imagery to determine deforestation rates and provided the resulting maps and figures. Any detected inconsistencies were corrected, and calculation formulas and totals were rechecked to ensure alignment with original records. This process ensured the accuracy, validity, and reliability of the monitoring results.

The project holder has potentially demonstrated the implementation of the robust procedures aimed at ensuring quality control at all stages of the process.

The audit team's assessment of the assignment of roles and responsibilities for monitoring and reporting the variables relevant to the calculation of reductions is discussed under section 5.1.2.5 of this report. 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 audit team was provided with a link to Dropbox folder where all the project documentation stored in an organized and secure manner in a digital format as per the requirements of section 14.6.2 of the applied methodology. 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

The audit team reviewed the monitoring plan in section 14 of the validated PDD. The audit team's assessment of data and parameters monitored during this monitoring period is detailed in section 5.1.2.1.2 of this report. The audit team reviewed the satellite images of Landsat series, spatial maps, shapefiles of the project area and leakage areas using ArcGIS software (discussed in detail under section 5.2 of this report) that revealed the forest and no-forest areas in the attribute tables of the shapefiles. The forest surface area at the beginning and end of the monitoring period are clearly calculated and used in the ER calculation sheets, which is used to determine the total emission reduction from avoided deforestation. The audit team confirmed that the data are consistent in GIS database, ER calculation sheets *and the values reported in the MR. As such, the audit team reproduced the calculations of selected samples to ensure the accuracy of the results. 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 audit team thoroughly verified the spatial maps and shapefiles of the leakage area to assert that no leakage was identified during the monitoring period. Also independently interviewed the people from the five IRs on leakage activities that occur due to the project activities, causes of activity shifting leakage. The IRs people expressed content towards project benefits and were aware of the forest conservation importance and basic knowledge about climate change. It was deemed by the audit team that there were no significant leakages that could occur due to implementation of project activities. 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.*

For periodic verification of deforestation in the project area and leakage area, the project holder has designed a monitoring plan for monitoring REDD+ activities which was verified by the audit team as discussed above. The steps taken by the project holder for periodic calculation of GHG reductions and leakage include monitoring of activity data, annual emission due to deforestation in the project area and leakage area, emission reductions from avoided deforestation in the monitoring period. Verification of project boundaries during the field visit was done by the audit team by examining the GIS shapefiles and collected GPS coordinates to verify the boundaries of the project area. These verification procedures ensured that all spatial data were precise and dependable, enabling a comprehensive evaluation of the project's geographical extent and attributes. This demarcation was conducted in accordance with the eligibility criteria for developing REDD+ activities under the BCR methodology. In addition, the collected data were cross verified with the ER calculation files and the MR to confirm consistency and accuracy. The audit team ensured that the data sources used for calculating GHG removals were credible and conformed to the approved parameters and BCR Standard requirements. It was verified that the monitoring of project emissions and reductions is derived from the cartographic analysis of the project boundaries (forest/non-forest maps). During the site assessment, the audit team verified the monitoring process for net removals and reviewed the associated calculation files. Through systematic cross-checking, the team confirmed that the monitoring and computation procedures were properly executed and consistent with the validated methodology.

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/ as discussed under section 5.1.2.3 of the this report, 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 project holder has robust data protection in place, maintaining records from project start date as witnessed during onsite visit to the office at Miraflores. 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 audit team team deemed monitoring of the methods defined for the periodic calculation of GHG reductions, and leakage are both transparent, scientifically credible, robust and consistent with the validated monitoring plan and verification requirements.

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 audit team thoroughly reviewed the REDD+ Dabucury Project Management Scheme that highlights 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.

The audit team verified and assessed distinct roles and responsibilities distributed among various team members as follows:

Project Coordination: the audit team reviewed the resume/105/ of the Project Coordinator and Technical Project Director. The Project Coordinator who is a Biologist (M.Sc. in Biology) and certified ISO 14064 Lead Auditor specializing in carbon footprint assessment and greenhouse gas management. Experienced in designing and implementing sustainable development projects across public and private sectors, with expertise in climate change adaptation, GHG mitigation, Cleaner Production, and corporate environmental management. Skilled in project monitoring, data analysis, reporting, and coordinating strategic partnerships and development cooperation.

The Technical Project Director has graduated in Environmental Engineering with over 8 years of experience in climate change mitigation and adaptation, carbon markets, sustainable development, nature-based solutions and environmental management. She has led the development, validation, registration, and verification of 4 REDD+ projects in Peru and Brazil, working with indigenous reserves under various programs. Overseen the preparation of monitoring reports and the verification process of 8 REDD+ projects. The audit team acknowledges that these roles assumed 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. Hence, the audit team is of the opinion that the Project Coordinator and Technical Project Director have sufficient educational background and experience in discharging the duties of Project Coordination and deemed that the project holder has adequately assigned the roles and responsibilities for project coordination activities.

Geographic Information Systems Technicians: The audit team reviewed the professional profile of GIS technicians/105/ who is a Cadastral and Geodesic Engineer, having master's in information management and geospatial technologies, with extensive knowledge of geographic information systems, geomatics, spatial modelling, drone technology applied to cadastral and environmental projects. The audit team affirmed that he has experience in international cooperation projects, management and coordination of multidisciplinary work teams, experience in the formulation and execution of cadastral projects, title studies, topographic surveys, REDD+ projects, watershed planning, climate change studies, environmental zoning, forestry zoning, and environmental impact studies. The audit team acknowledged that the GIS Technician possessed the required educational background and professional experience for 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.

The audit team reviewed the resume of Forestry engineer/105/ who is a specialist in Geographic Information Systems and Master in Forest Management, with the ability to perform in various lines of research in the forestry sector, such as the design, planning, evaluation, development, and coordination of research projects and technical studies. The audit team affirmed that she has extensive experience in the coordination of forestry projects *and GIS projects, integrating the application of geographic information systems for management, environmental and forest zoning, among others. Extensive knowledge in natural resource planning, carbon calculations, climate change, deforestation, land-use changes, establishment and maintenance of forest plantations, environmental and forest management of the territory, and its integration into the social, economic, and political reality of the country. Hence, the audit team concluded that the GIS technicians possess the necessary educational background and professional experience to effectively perform their duties as GIS experts. It was also determined that the project holder had appropriately assigned roles and responsibilities for GIS and cartographic activities.*

Socio-environmental Technicians: The audit team reviewed the professional profile of Socio-environmental technicians/105/ who are specialized in the development of REDD+ projects with Afro-descendant and indigenous communities in Colombia, Peru, and Brazil. With professional experience in coordination, direction, formulation, and monitoring of REDD, alternative development, social, productive, environmental, and monitoring and evaluation projects, executed with international resources (European Union, UNODC, USAID) and national resources (Ministry of Environment and Sustainable Development, University of Antioquia, Government of Antioquia), with the ability to manage interdisciplinary teams. Experience in community relations with Afro-descendant, indigenous, peasant, displaced, and reincorporated populations at the individual and collective levels, linked to different associative forms. Management of highly fragile situations, amidst conflict, and post-conflicts. Knowledge of the political, social, and economic context of the Orinoquia, Amazonas, and Putumayo regions, and extensive knowledge of the Amazon region of Colombia, Peru, and Brazil. The audit team interacted with them to confirm their support in 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.

The audit team also reviewed the resume/105/ of Social Manager and Fieldwork Redd+ Projects whose duties are social management and facilitator for the development of Redd+ projects with Afro-descendant and indigenous communities in Colombia, Peru, and Brazil. He is an economist with 15 years of experience in formulating, monitoring, and evaluating social and productive projects funded by national and international resources. Experienced in coordinating social, human, and economic programs, with strong knowledge of public policy and the national context. Skilled in working with victims of armed conflict, as well as Afro-descendant, indigenous, displaced, and reincorporated populations across various associative structures in Colombia's Pacific region, including the departments of Chocó, Antioquia, Nariño, Valle, Cauca, Bolívar, and Sucre. Hence, the audit team is of the opinion that the Socio-environmental technicians and Social Manager have sufficient educational background and experience in discharging the duties of outreach and Fieldwork Coordinator and deemed that the project holder has adequately assigned the roles and responsibilities for field coordination activities.

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. The REDD+ Committee is made up of individuals with distinct roles and responsibilities such as coordinator, technician, Secretariate, social investment, governance, monitoring and PQRS etc.

Based on the assessment of above evidence and interaction with the project team members, the audit team is of the opinion that the project holder has ensured clearly defined roles and responsibilities for the formulation, implementation, and monitoring of project activities necessary for calculating reductions. The audit team reviewed the Quality Management and Assurance System document of the project and confirmed that the roles and responsibilities of those responsible for developing the monitoring report are clearly outlined in this document. This document specifies that 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 audit team interviewed the project team members, assessed their resumes and professional experience to systematically evaluate the adequacy of the monitoring and reporting arrangements. As such, the audit team confirms that the monitoring and reporting responsibilities are adequately defined, assigned, and implemented in line with the validated monitoring plan and verification requirements by the project holder.

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

The audit team assessed the project contribution to the Sustainable Development Goals (SDGs) during this monitoring period by verifying the contribution of the project to the relevant SDGs and application of 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. The audit team reviewed the supporting documentation file and the excel tool SDG tool_Dabucury REDD+ tool_3rd verification_V1.xlsx/42/ provided by the Project Holder. The audit team confirmed that the supporting document contains all the information and evidence to verify the SDGs contributions and Annex 5 attached to this report provides audit team's assessment of project's contribution to SDGs.

The audit team deemed that the project holder has defined the objectives, targets, and activities aligned with the SDGs. The evidence/42/ submitted by the project holder outlined, for each monitoring activity, the corresponding project activity, its contribution, activity type, measurement unit (activity indicator), and the relevant documentation for each monitoring period. The audit team also verified that the project holder had appropriately linked all supporting documentation to the respective activities.

The audit team is of the opinion that the project holder has implemented activities that result in the contributions to the SDGs which is in compliance with the BIOCARBON SDG Tool Version 1.0, based on the following inference made by the audit team where the project holder has:

- *identified project activities that contribute to the objectives of SDGs.*
- *used the SDG Tool Excel file in its updated version.*
- *demonstrated that the project activities will contribute to targets and indicators of the identified SDGs*
- *listed/linked supporting evidence for activities listed in each SDG tab in the SDG Tool Excel file (support_Dabucury REDD+_3rd verification.xlsx)/42/.*

It was verified that the project adequately implemented the BIOCARBON SDG Tool Version 1.0 tool dated July 13, 2023. During the desk review and interviews conducted during onsite visit, it was established that the proposed activities have a significant impact on the SDGs. Throughout the monitoring period, the project holder systematically monitored the project's contributions to the SDGs and related environmental aspects. No evidence of adverse impacts resulting from the implementation of project activities was identified. On the contrary, several positive impacts were observed, particularly in enhancing the capacities of local stakeholders in establishment and maintenance of sugarcane and cacao crops, and chagras, training for crop management and monitoring activities, committee REDD+. reduction of deforestation within the project areas. As such, the project activities are linked to SDGs targets SDG2, SDG4, SDG5, SDG8, SDG15.

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	*CAB assessment and conclusion*
EC-1.1 *# of hectares subject to restoration actions*	*The audit team reviewed the shapefiles of areas that are subject to restoration activities. They were cross verified against the Google Earth Pro interface and confirmed that these areas are cleared of vegetation in which restoration (passive or active) is being implemented by the project. The photographs having GPS coordinates and dates were reviewed by the audit team showing that restoration activities, either*

	active or passive, are in place. The audit team confirmed that these shapefiles are within the IRs territories upon checking against shapefiles of Vuelto del Alivio, Puerto Nare and Lagos El Dorado IRs using ArcGIS software. The areas of these shapefiles are also verified against the data provided in the excel sheet file Áreas de restauración_Dabucury.xlsx/35/ and confirmed to be true and accurate. 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) based on the evidence provided by the project holder as explained above. It is deemed that this activity is carried out as per the validated PDD (EC-1.1) and complies with section 19 of BCR Standard v3.4 pertaining to Requirements of the Wax Palm category (Biodiversity conservation) by restoring degraded activities. The project holder has adequately monitored and reported the results of Activity EC-1.1
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 reviewed the HCV Network website and confirmed that these four HCVs align with the objectives of HCV 1, HCV 5 and HCV 6, found on the website.* ***Fauna species (HCV 1: Species diversity)** – the audit team reviewed IUCN website (https://iucn.org/news-events) and confirms that Colombia is home to the Jaguar and three species of Tapir. It is deemed that as the project's primary objectives are focussed on protection and conservation of forests in the five territories of IRs, and by assessing the activities implemented during this monitoring period, the Dabucury REDD+ project has avoided emission reductions of 2,302,166 tCO2e. As such, the Jaguar and Tapir that are significant at global level are protected as per HCV 1. 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 Traditional language (HCV 6: Cultural values)** – The audit team reviewed the document/31/ (School of Ancestral Knowledge with Seniors and Ancestral recovery event) that contains photographs of activities, signatures, thumb impressions and the list of ancestral people who receive incentives (pay slips) for providing traditional knowledge, signed by the governors of each IR. Activities include crafts such as bamboo flute, vine, cumare and*

	guaruma making supported by photographs and conducted during May-June 2024. An event in Yavilla II dated October 9, 2023, involved an activity intended to share ancestral knowledge such as face painting, dance, medicinal plants, soccer, volleyball, other traditional games were held. Traditional drinks and food were also served in this event. The audit team confirmed that the project has reported and documented these activities from all the five IRs that improved the quality of life of older adults by providing bi-monthly financial incentives and recognizing their role as transmitters of ancestral knowledge. Beneficiaries, identified through a community diagnosis, will lead cultural training schools in local malocas to teach dances, language, crafts, foods, and traditions to children, ensuring equal participation of men and women. The audit team, during onsite visit, witnessed traditional dance, traditional arts such as paintings, basket weaving, making hunting tools, music and culture and independently interviewed with ancestral people of IRs to confirm this activity to be true and appropriate. As such, HCV 6 (cultural values) is deemed to be present in project area as per the audit team. ***Traditional subsistence production systems (HCV 5: Community needs)*** *– The audit team's assessment of Traditional subsistence production systems (chagras) is discussed under Activity ID A-13.3 under section 5.1.1 of this report. The audit team visited the chagras system and interviewed the beneficiaries and deemed that HCV 5 (Community needs) is present in the project area.* *It is deemed that Activity EC-1.2 has been implemented in accordance with the validated PDD and complies with Section 19 of the BCR Standard v3.4, relating to the Wax Palm category (Biodiversity Conservation) confirming the presence of HCVs as discussed above. The project holder has adequately monitored and reported the results of this activity.*
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 by the audit team upon thorough internet search. They are:* • *Giant otter (Pteronura brasiliensis) (https://dx.doi.org/10.2305/IUCN.UK.2021-3.RLTS.T18711A164580466.en)* • *Spider monkey or spider macaque (Ateles belzebuth) (https://dx.doi.org/10.2305/IUCN.UK.2021-1.RLTS.T2276A191684587.en)* • *Coryanthes vieirae (https://worldspecies.org/ntaxa/1268380/1000)* *It is deemed that Activity EC-1.3 has been implemented in accordance with the validated PDD and complies with Section 19 of the BCR*

	Standard v3.4, relating to the Wax Palm category (Biodiversity Conservation) confirming that the project is located in areas with the presence of threatened species worldwide (IUCN Red List). The project holder has adequately monitored and reported the results of this activity.
EC-1.4 # of hectares of forest standing in the project area	*The audit team reviewed the folders containing the shapefiles of all the five IRs/15/ which contains BOSQUE area in the attribute table. It was determined to be 134,885.46 ha upon verification. The ER calculation sheets/16/ 'DEF_MONITORING 2024' worksheet [cell No. B88] to confirm that 134,885.46 ha of forest stands in the project area at the end of this monitoring period. It is deemed that Activity EC-1.3 has been implemented in accordance with the validated PDD and complies with Section 19 of the BCR Standard v3.4, relating to the Wax Palm category (Biodiversity Conservation) developing actions aimed at the conservation of globally threatened species through project implementation. The project holder has adequately monitored and reported the results of this activity.*
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 monthly project activity reports/22/ that contain summary of activities where general assemblies were held to discuss on sugarcane cultivation in Puerto Nare and Lagos El Dorado IRs and cacao production in Vuelta del Alivio IR and Yavilla II IR, photographs and videos of activities, participants attendance list with names and thumb impressions, approved by the REDD+ committee member and respective Governor of IR. The audit team reviewed the maps and shapefiles of sugarcane and cacao cultivation to confirm the areas reported in MR and deemed to be true and accurate.* *The audit team visited the areas and interviewed the beneficiaries of both IRs and based on the above assessment, it was confirmed 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 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.* *Hence, the audit team is of the opinion that Activity EC-2.1 has been implemented in accordance with the validated PDD and complies with Section 19 of the BCR Standard v3.4, relating to the Wax Palm category (Community Benefits) confirming implementation of sustainable production systems. The project holder has adequately monitored and reported the results of this activity.*

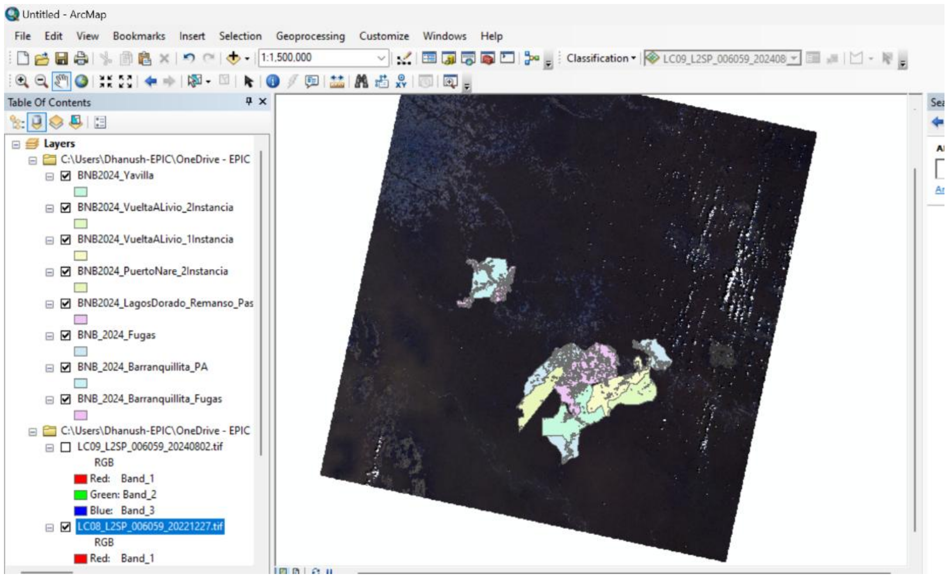
EC-3.1 *# of women who improve their income with the development of the project's actions*	*The audit team independently interacted with women of all the five IRs and enquired about the monetary benefits that they received for participation in chagras system, sugarcane and cacao cultivation, REDD+ Committee members and for their participation in the ancestral school. They all acknowledged that they received payments from the REDD+ project and the activities described above. They expressed their content and wanted the project to continue. This was also confirmed by Governors of respective IRs.* • *Traditional production systems (Chagras)* *The audit team reviewed the Traditional chagras profile signed by the Governors of all the five IRs that provides information on meetings conducted over chagras systems, activities conducted, beneficiaries of this project are the families selected by each community as specified in the general assembly, cost of the project per community and list of beneficiary families.* *The audit team also reviewed the documents/29/39/ of women participation in all the four IRs except Barranquillita IR through review of the project activity reports of all the five IRs providing information on chagras activity signed by the REDD+ committee member and the Governor of each IR and the photographs of the improved chagras. The report provides information on progress made, plantation density, days after planting maintained by beneficiaries, names and IDs of beneficiaries, payment dates, with signatures and thumb impressions. The traditional chagras profile confirms the number of women involved in chagras is true and accurate as reported in MR during the current monitoring period.* • *sugarcane and cacao production* *The audit team reviewed Project Profile_Cacao that describes establishing an Agroforestry System for cacao cultivation to strengthen ancestral indigenous production systems, their customs, culture, and resilience, including varieties used, planting schedule of cacao signed by the Governors of Vuelta del Alivio and Yavilla II IR. The monthly pay sheets for cacao days (2023) contained information about payments to beneficiaries including women, dates, number of days worked etc. the cacao production is done in Vuelta del Alivio and Yavilla II IR only.* *The audit team reviewed the sugarcane project activity reports of Lagos El Dorado, Puerto Nare and Barranquillita IR and the payment sheets included payment records made to women in these IRs signed by the Governor and REDD+ committee members. Each woman received about 45,000 pesos per day. The audit team also reviewed the photographs of this activity and confirmed that the reported value in the MR is true and accurate.* • *Members of the REDD+ Committee*

	The audit team reviewed the REDD+ committee election profile document/39/ of three IRs (Puerto Nare, Lagos el Dorado and Vuelta del Alivio IR. The project established a REDD+ Committee in each Indigenous Reservation, composed of eight community members and one legal representative, to manage and oversee Dabucury REDD+ activities. The committee's responsibilities include maintaining productive systems, monitoring territory, identifying social investment needs, improving community organization, and supporting the life plan. Project coordination will finance and equip the committee, cover recurring costs, and provide training on project management, governance, document management, PQRS procedures, life plan implementation, and development of internal regulations and statutes. It was confirmed, upon review of payment sheets, that the members received on an average 2,400.000 pesos per month. The audit team also reviewed the photographs of this activity and confirmed that the reported value in the MR is true and accurate. • *Participation in the ancestral school project* *The audit team reviewed the payment sheets for the school of ancestral knowledge/39/ that contains details on payments made, dates, names and IDs of beneficiaries. It was confirmed that the beneficiaries including women received about 2.000.000 pesos per month. Hence, the audit team asserts that the values reported in MR is true and accurate. This activity is reported in four IRs except Barranquillita IR.* *Upon review of above-mentioned documents and interviews conducted with IRs people during onsite visit, the audit team is of the opinion that Activity EC-3.1 has been implemented in accordance with the validated PDD and complies with Section 19 of the BCR Standard v3.4, relating to the Wax Palm category (Gender Equity) confirming actions that ensure women's equal rights to economic resources, including access to ownership and control of land, property, financial services, inheritance, and natural resources, in accordance with national laws. The project holder has adequately monitored and reported the results of this activity.*

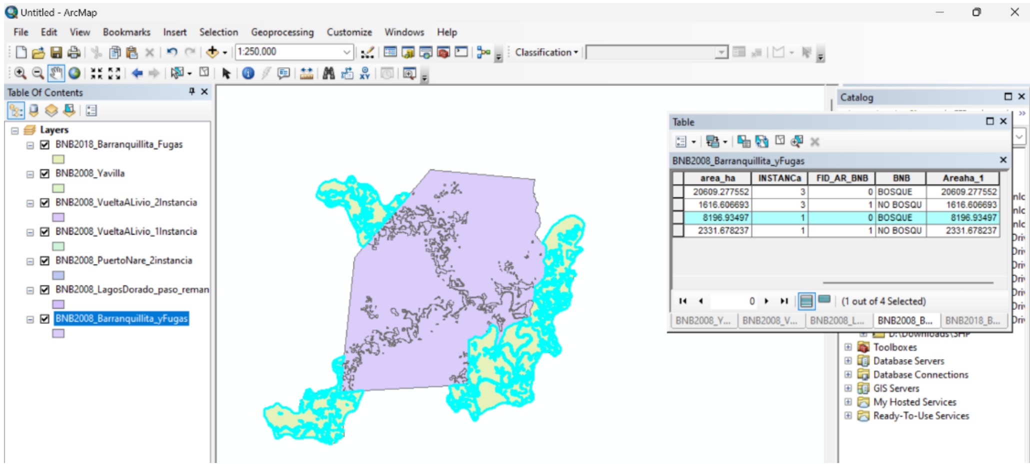
5.2 Quantification of GHG emission reductions and removals

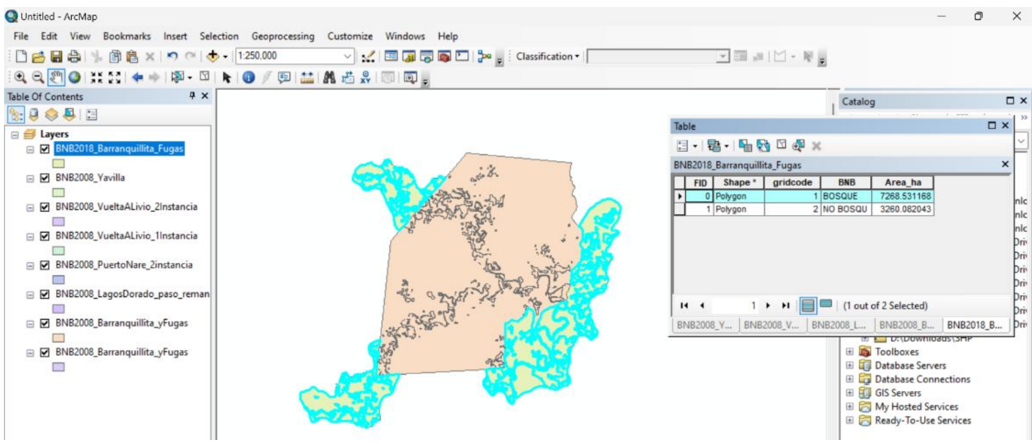
Assessment of the consistency of the GHG emission reductions or removals quantification in accordance with the applicable requirements of Proclima AFOLU Sector Methodological Document v2.2/2/ and the BCR Validation and Verification Manual (VVM) v2.4/3/ considered the information provided in the MR/11/, 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 reviewed the Digital Image Processing Protocol for Quantifying Deforestation in Colombia V.2 in which section 4 of the document describes about the methodological process to detect changes in the Forest area that occurred between two dates. The methodology integrates traditional and semi-automated pre-processing and processing tools with the following steps: Selecting and Downloading Images, Pre-processing, Processing, Evaluating the thematic accuracy of the change map and Reporting of Forest Area and Deforestation Data as depicted in the flowchart of the methodological process. The audit team also reviewed the Landsat tiles/15/ used for determining the activity data for the project. The Landsat image "LC08_L2SP_006059_20221227_20230113_02_T1" belonged to series Landsat 8 captured on 27/12/2022, with path and row number 6 and 59, respectively, with spatial resolution of 30 meters representing the scenario at the beginning of the monitoring period. Another satellite image "LC09_L2SP_006059_20240802_20240803_02_T1" from Landsat 9 captured on 02/08/2024, with path and row number 6 and 59, respectively, with spatial resolution of 30 meters representing the scenario at the end of the monitoring period. The audit team verified and confirmed through ArcGIS software that the shapefiles of the project area are well within these satellite images as shown in the picture below. The audit team deemed that the project holder has used Landsat series images, followed application of the protocol and the processing of images, accuracy assessment methods and land-use land cover change analysis techniques in line with the requirements of the Digital Image Processing Protocol for Quantifying Deforestation in Colombia V.2. The audit team also reviewed the classified maps/15/ of all the three instances with forest and no-forest maps and assured that the project followed the methodological approach of the protocol. The audit team confirmed that the values and data are consistent in the shapefiles, ER calculation sheets and the MR. the specific assessment of spatial and cartographic information (SyMBC, IDEAM) will remain consolidated in this section.*



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. For instance, the audit team reviewed the shapefiles of Barranquillita IR leakage area in 2008 and 2018 with an area of 8,196.93 ha and 7268.53 ha, respectively as shown in the screenshots below. It was verified in the ER calculation spreadsheet in worksheet 'DEF_HISTORICA' corresponding to cell numbers B42 and C42, respectively. The deforestation % for this leakage area from 2008 to 2018 is calculated to be 11.33% verified by the audit team (refer to cell # E42). It is confirmed that the project holder has used the formula to calculate annual historical deforestation in the leakage area as per the equation given in the applied methodology.





As per the monitoring plan, the project holder has monitored the project emissions in the project scenario, by monitoring the activity data. For instance, the annual deforestation in the project area and leakage area during the monitoring period was estimated by adopting the equation provided in the applied methodology. The audit team verified annual deforestation in the project and leakage area during the monitoring period for all the three instances by review of ER calculation sheets (refer to cells H82 to H99 in 'MONITORING CALCULATIONS 2019-2' worksheet. Further, the calculation of emission reductions from avoided deforestation in the monitoring period are estimated according to the applied methodology and was confirmed by the audit team (refer to cells W82 to W99 in 'MONITORING CALCULATIONS 2019-2' worksheet.

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 as explained in the above example. 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 78,63.910 ha/year upon review of 'DEF_HISTORICA' worksheet and Cell number F3/16/.

- *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. The audit team reviewed the Report on the technical assessment of the proposed forest reference emission level of Colombia submitted in 2024 and the Proposed Reference Level of Forest Emissions from Deforestation in Colombia for Payment For REDD+ results under the UNFCCC dated 2019 and in Table 8: Annual adjustment of the NREF due to national circumstances, Period 2018-2022 to confirm the percentage of increase due to national circumstances.

- *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 upon review of ER calculation sheet, 'DEF_HISTORICA' worksheet and Cell number B35 and B47/16/.

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	36,460.5
	2023	118.8	557.6	72,921.1
	August 2024	79.2	557.6	49,691.5
Instance 3	2021	82.3	557.6	45,904.3
	2022	82.3	557.6	47,023.9
	2023	82.3	557.6	48,143.5
	August 2024	54.8	557.6	32,842.1

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 audit team reviewed the Digital Image Processing Protocol for Quantifying Deforestation in Colombia V.2 in which section 4 of the document describes about the methodological process to detect changes in the Forest area that occurred between two dates as discussed above under section 5.2 of this report. The audit team also reviewed the BNB information of the IDEAM in the following link: https://visualizador.ideam.gov.co/CatalogoObjetos/geo-open-data?theme=&group=&search=&page=67&size=9 to confirm the same. The emission factors (carbon contents per deposit) are the same used in the FREL report. The audit team reviewed the Report on the technical assessment of the proposed forest reference emission level of Colombia (https://unfccc.int/sites/default/files/resource/tar2020_COL.pdf) and confirmed 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). The project used 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 reviewed the 2006 IPCC Guidelines for National Greenhouse Gas Inventories (https://www.ipcc-nggip.iges.or.jp/public/2006gl/pdf/1_Volume1/V1_3_Ch3_Uncertainties.pdf) to confirm these equations and their application in the project. 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.

The audit team verified to ensure that the uncertainty levels of 9.2% associated with the activity data and emission factors comply with the criteria outlined in the BCR Standard and the applied methodological document based on review of above-mentioned evidence. Hence, *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 the project holder ensure the continuity of project activities throughout the quantification period through the design and development of a risk management plan, and the implementation of a Monitoring Plan. Additionally, a 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 and the procedures outlined in the established Monitoring Plan. 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 validated monitoring plan, 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/. Additionally, the audit team reviewed the Landsat tiles used for deriving the project's activity data. The first image, "LC08_L2SP_006059_20221227_20230113_02_T1" (Landsat 8), captured on 27 December 2022 with path 6 and row 59, and a 30-meter spatial resolution, represented the forest cocer condition at the start of the monitoring period. The second image, "LC09_L2SP_006059_20240802_20240803_02_T1" (Landsat 9), captured on 2 August 2024 with the same path, row, and spatial resolution, depicted the end of the monitoring period. Using ArcGIS software, the audit team verified that the project area shapefiles accurately aligned within the boundaries of these satellite images. The classified maps of forest and non-forest categories for all three instances were reviewed, confirming adherence to the protocol's methodological framework. Furthermore, the team validated that the data and values across the shapefiles, ER calculation files, and the Monitoring Report were consistent and reliable. The 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. The audit team examined the Digital Image Processing Protocol for Quantifying Deforestation in Colombia (Version 2), which, in Section 4, outlines the methodological approach for detecting forest area changes between two time periods. This methodology combines both traditional and semi-automated pre-processing and processing techniques through several key steps: image selection and downloading, pre-processing, processing, thematic accuracy evaluation of the change map, *and reporting of forest area and deforestation data, as illustrated in the methodological flowchart. The audit team deemed that the project holder has used Landsat series images, followed application of the protocol and the processing of images, accuracy assessment methods and land-use land cover change analysis techniques in line with the requirements of the Digital Image Processing Protocol for Quantifying Deforestation in Colombia V.2. The source of data for the satellite images which is USGS Earth Explorer is deemed reliable and accurate by the audit team. The audit team verified the consistency of values and data of deforestation analysis in MR, ER spreadsheets and spatial maps of forest and non-forest areas/shapefiles of boundaries and confirmed to be consistent and in line with the applied methodology. 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 audit team reviewed the Proposed Reference Level of Forest Emissions from Deforestation in Colombia for Payment For REDD+ results under the UNFCCC dated 2019. Section 7.4 of this document stipulated that the emission factors included in this FREL include aboveground biomass, belowground biomass, and soil organic carbon, estimates of which were made at the national level and for each of the five biomes in Colombia. The estimates of aboveground biomass were made from 301 sampling points (clusters) established within the framework of the National Forest Inventory (IFN) during the period 2015-2018. This scientific process included measurements of biometric data such as Diameter at breast height, tree height and wood density, followed by the belowground biomass using scientific equations. The Soil carbon data come from collecting five samples per cluster, one from each subplot. Each sample consists of approximately 400 g of soil, extracted from a depth between 0- 30 cm. Additionally, a soil sample was taken from each subplot to estimate the soil's apparent density and the soil organic carbon.

Table 2 under the same section provides information on Aboveground biomass (AB), belowground biomass (BS), total biomass (BT), carbon dioxide equivalent content of the total biomass of the region (CBFeq) for five natural regions. The audit team examined and confirmed that the project holder has selected the value of 315 (tm.s/ha) for Total biomass in Amazon biome resulting in Carbon dioxide equivalent contained in total biomass equal to 544 tCO2e/ha. Similarly, Table 3 of FREL document provides information on Soil organic carbon (SOC), SOC20YEARS and COSeq for five natural regions. The audit team asserted that the project holder has used the value of 74 (TC/ha) for SOC in Amazon biome resulting in Carbon dioxide equivalent contained in soils equal to 13.6 tCO2e/ha. Further, the total carbon emission factor is estimated as sum of these two resulting in Total carbon dioxide equivalent equal to 557.6 tCO2e/ha. The audit team reviewed the 'DEFORESTATION

EMISSION FACTOR' worksheet/16/ and confirms these values are included for emission reduction calculations. The carbon pools and associated emission factors were described in the section 13.3 of the PDD. The audit team reviewed the section 13.3 of the PDD and confirmed that the project holder has followed the methodological requirements for calculating emission factors. The conversion variables applied to the calculations/16/ comply with the procedures described in the methodology/2/. The audit team also 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 audit team verified that the quantification of GHG emissions in the project scenario corresponds to the calculations /16/, the activity data and the emission factors. 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 audit team reviewed the 'MONITORING CALCULATIONS 2019-2' worksheet and under columns N and P to confirm the reported values in the MR. 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 (tCO_2e)*	*AF: Baseline emissions in leakage area (tCO_2e)*
Instance 1 and 2	*July 2022*	*497,778*	*36,460.5*
	2023	*839,533*	*72,921.1*

	August 2024	586,255	49,691.5
	2021	158,855	45,904.2
	2022	165,617	47,023.9
	2023	138,850	48,143.5
Instance 3	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 which were confirmed by the audit team upon review of column O in 'the 'MONITORING CALCULATIONS 2019-2' worksheet. Hence, the quantification of ex post reductions complies with the procedures described in section 14.5 of the methodology

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

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 (tCO_2/ha), $DEF_{f,año}$ = Annual deforestation in leakage area (ha), tCO_2eq = Total carbon dioxide equivalent (tCO_2e/ha), $EA_{lb,f,año}$ = Annual emission from deforestation in leakage area in the baseline scenario (tCO_2e).

For instance 1 and 2, and 3: The annual emission in the leakage area (tCO_2/ha) was estimated as follows and the audit team confirmed the same is reflected in the ER calculation sheets/16/.

Instance	Year	$DEFf,año$	tCO_2eq	$EA_{lb,f,año}$	$EA_{f,año}$
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 (tCO_2e)	Annual emission in the leakage area (tCO_2/ha) $EA_{f,año}$	Deforestation emissions in leakage area (tCO_2e)
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

The audit team, after verifying the procedures, data quality, and monitored parameters, and the corresponding cross-checks of the ER spreadsheets, confirmed that the ER calculation sheets /16/ were formulated according to the equations in this section (above). Finally, the audit team recalculated the quantification and obtained the same values presented by the project proponent for this current monitoring period. It was concluded that the list of monitored parameters was comprehensive and aligned with the monitoring plan outlined in the validated PDD. The applied methodologies, equations, and spatial data were found to be appropriate and in full compliance with the approved methodology, the validated PDD, and the BCR Standard.

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), $t2$ = End year of the reference period $t1$ = 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.

The audit team reviewed the Annex A (documented in BCR_SDS tool_Dabucury REDD+_V2.pdf) containing the project holder's responses and evidence supporting the claim that the project's activities contribute to the achievement of the SDSs, by responding to the non-exhaustive questions that highlights the environmental and socio-economic risks and potential negative impacts arising from project activities. The audit team conducted thorough assessments of the responses, conducted interviews, visited the project sites, and systematic cross-checking of documents, to ensure reliability of the project holder's responses and the same is summarized in Annex 8 attached to this report. This Annex provides a structured appraisal following the SDS Tool (Annex A questionnaire), identifying risks, mitigation measures and the CAB's assessment.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 BioCarbon's SDSs tool v1.1and the audit team ensures that the responses are valid and appropriate and comply with section 15 of the BCR Standard v3.4 and BCR TOOL. Sustainable Development Safeguards SDSs Tool Version 1.1

5.4 Project contribution whit the Sustainable Development Goals (SDGs)

The audit team assessed the project contribution to the Sustainable Development Goals (SDGs) during this monitoring period by verifying the contribution of the project to the relevant SDGs and application of 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. The audit team reviewed the supporting documentation file and the excel tool SDG tool_Dabucury REDD+ tool_3rd verification_V1.xlsx/42/ provided by the Project Holder. The audit team confirmed that the supporting document contains all the information and evidence to verify the SDGs contributions and Annex 5 attached to this report provides audit team's assessment of project's contribution to SDGs.

The audit team deemed that the project holder has defined the objectives, targets, and activities aligned with the SDGs. The evidence/42/ submitted by the project holder outlined, for each monitoring activity, the corresponding project activity, its contribution, activity type, measurement unit (activity indicator), and the relevant documentation for each monitoring period. The audit team also verified that the project holder had appropriately linked all supporting documentation to the respective activities.

The audit team is of the opinion that the project holder has implemented activities that result in the contributions to the SDGs which is in compliance with the BIOCARBON SDG Tool Version 1.0, based on the following inference made by the audit team where the project holder has:

- *identified project activities that contribute to the objectives of SDGs.*
- *used the SDG Tool Excel file in its updated version.*

- *demonstrated that the project activities will contribute to targets and indicators of the identified SDGs*
- *listed/linked supporting evidence for activities listed in each SDG tab in the SDG Tool Excel file (support_Dabucury REDD+_3rd verification.xlsx)/42/.*

It was verified that the project adequately implemented the BIOCARBON SDG Tool Version 1.0 tool dated July 13, 2023. During the desk review and interviews conducted during onsite visit, it was established that the proposed activities have a significant impact on the SDGs. Throughout the monitoring period, the project holder systematically monitored the project's contributions to the SDGs and related environmental aspects. No evidence of adverse impacts resulting from the implementation of project activities was identified. On the contrary, several positive impacts were observed, particularly in enhancing the capacities of local stakeholders in establishment and maintenance of sugarcane and cacao crops, and chagras, training for crop management and monitoring activities, committee REDD+. reduction of deforestation within the project areas. As such, the project activities are linked to SDGs targets SDG2, SDG4, SDG5, SDG8, SDG15.

5.5 Climate change adaptation

The audit team reviewed section 1.8 of the PDD v12.0 and the project holder has considered several objectives of the National Plan for Climate Change Adaptation (2016), as well as with key strategies defined in the National Climate Change Policy, through the activities implemented. The audit team assessed actions related to climate change adaptation derived from the GHG Project activities as follows:

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/. 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 project activity reports/29/ of all the five IRs providing information on chagras activity signed by the REDD+ committee member and the Governor of each IR and the photographs of the improved chagras/29/. The report provides information on progress made, plantation density, days after planting maintained by beneficiaries. This ensures that improved chagras system is achieved successfully and strengthens the community members' access to traditional production systems. 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 project activity reports/51/ of all the five IRs providing information on chagras activity signed by the REDD+ committee member and the Governor of each IR and the photographs of the improved chagras/29/. The report provides information on progress made, plantation density, days after planting maintained by beneficiaries. The reports contained a list of beneficiaries, payment received, and number of days worked. The project established an agroforestry system for panela sugarcane cultivation to strengthen ancestral indigenous production systems, customs, culture, and resilience, while enhancing beneficiaries' cognitive capacities to sustain and improve traditional practices. This was achieved by adjusting production methods to increase crop productivity and creating a practical system of teaching, learning, and technical-business training. With professional guidance, indigenous communities implemented the cultivation process, developed the value-added chain through panela production for household use and surplus sales, and integrate ancestral knowledge with conventional agricultural techniques. This ensured that improved chagras system is achieved successfully and strengthens the community members' access to traditional production systems.

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 as explained above in this section, considering their importance regarding food security and sovereignty. 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. The audit team reviewed the reports on monitoring team formation/52/ and confirmed that the project established community-based monitoring teams, with three members per reservation, coordinated by the REDD+ Committee's Monitoring Coordinator. Members were hired annually, equipped, and trained to conduct territorial monitoring, raise community awareness, verify deforested and degraded areas, and enforce control measures. These activities contributed to reducing deforestation and degradation, conserving and increasing forest carbon stocks, and promoting sustainable forest management under the Dabucury REDD+ project. The audit team also reviewed the Theoretical and practical training report on community-based monitoring in the Yavilla II, Lagos del Dorado, Lagos del Paso, Remanso, and Vuelta del Alivio indigenous reservations conducted in April 2023, reviewed the participants list with signatures and reviewed the photographs of these activities. Between March 27 and April 9, 2023, a field trip was conducted from Miraflores to the designated reservations to provide theoretical and practical training on monitoring. Activities included: Social mapping exercise using physical maps to analyze forest cover changes over a 10-year period (2008–2018) and a 3-year period (2019–2022). This led to the definition of monitoring routes considering spatial, temporal, logistical, and security factors. Equipment review in the theoretical phase, followed by a practical field exercise on data collection, field log completion, and use of georeferencing devices and applications. Training on indirect species monitoring, supported by a guide to identify footprints and tracks of terrestrial mammals. The training emphasized comprehensive territorial monitoring and concluded with recommendations to strengthen technical capacities and establish an effective, community-based monitoring system.

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 as explained above under Line of action 3/52/.

Under National Plan for Adaptation to Climate Change - NPACC (2016). The audit team reviewed Colombia's NPACC, 2016 (https://www.minambiente.gov.co/cambio-climatico-y-gestion-del-riesgo/plan-nacional-de-adaptacion-al-cambio-climatico/) that outlines three strategic for adaptation to climate change. These presents strategies of national interest for adaptation to climate change, in development of the objectives of the National Adaptation Plan. The project demonstrates adaptation actions under three strategies of NPACC (2106) as assessed below.

- *NPACC Objective 1: Manage knowledge about climate change and its potential impacts. This action seeks to expand the information offered to different audiences, and the manner (language, media, dissemination dynamics) in which this technical information on climate change is communicated. This information should at least include information generated within the framework of National Communications to the UNFCCC, research institutes, and adaptation plans or comprehensive climate change plans.*

The audit team verified and confirmed the 'NPACC Strategy 1B: Education, training, communication and public awareness on climate change' presented in Table 3 of the NPACC document. The actions needed to achieve this strategy includes 1) Develop a strategy for the socialization, dissemination, and appropriation of information and knowledge on climate change and its potential impacts, 2) Promote the integration of climate change adaptation content, training, and awareness-raising processes into relevant formal, non-formal, and informal education programs, 3) Promote the use of mass media to disseminate knowledge about the impacts associated with climate change and adaptation options and 4) Promote a process of training, education, and socialization with territorial entities and decision-makers.

The audit team reviewed REDD+ concept strengthening workshops conducted in Puerto Nare and Barranquillita IRs/53/. For instance, in Puerto Nare IR, the audit team confirmed workshop held on January 27, 2023, based on the following specific activities such as review the REDD+ concepts "primer", Disseminate the trade agreement, Disseminate the activities and functions of the REDD+ Committee, Disseminate the budget distribution, Delivery of a folder with evidence of REDD+ project documents (Formulation), Commitments and agreements and Closing of the workshop, reading of the minutes, and signing. These documents were signed by the Governors of IR and Carbo-Terra and the participants who attended these workshops. The photographs of the workshops were reviewed by the audit team and further interviews with workshop presenter and indigenous people revealed their awareness of the said topics. Based on this assessment, the audit team is of the opinion that the project demonstrated actions to achieve the goals of strategy 1B. The knowledge produced regarding climate, gradual climate change, the probability of extreme events, expected impacts, and adaptation measures were made available to all the participants.

- *NPACC Objective 2: Incorporate climate change adaptation into environmental, territorial and sectoral planning. Incorporating climate change adaptation into planning involves linking specific knowledge, actions, and resources geared toward adaptation* *across all stages of these instruments. They must also explicitly contribute to the development of institutional conditions for adopting a climate-adaptive development vision.*

The audit team verified and confirmed the 'NPACC Strategy 2A: 'Incorporation of climate variability and change into the State's planning instruments.' In accordance with this strategy, three lines of action are defined for planning adapted to climate change. The project holder has demonstrated actions to achieve one of the three lines of action i.e., Incorporate guidelines and actions for adaptation to climate change into environmental and territorial planning instruments. This is achieved through implementation of the Indigenous Life Plans of the IRs.

The audit team reviewed the Life Plans of Lagos El Dorado, Lagos del Paso, El Remanso, Yavilla II and Barranquillita IR and assessed the workshop meeting minutes, and the agenda included Presentation of participants from each Community Council, Name, Village/Minor Council, Role, Presentation of the objectives of the participatory workshop, General Presentation of the REDD+ Project, Presentation of the methodology for the preparation of the workshop by the communities, Commitments and agreements, Closing of the workshop, Reading of the minutes and signature. The workshop, conducted using a participatory approach within the CARBO-TERRA methodological framework and facilitated by professionals Mauricio Camacho Pimiento and Dalla Gutierrez, engaged community members. Participants were divided into three groups to encourage active involvement. Key topics addressed included: problem tree analysis (causes, core issues, and consequences), drivers of deforestation and livestock, social cartography (forested and high-deforestation areas), solution tree development (sustainable and profitable alternatives), governance strategies (training, regulation, and territorial education), and productive strategies adapted to territorial conditions. The process enhanced local capacities, promoted collaboration, and established a foundation for sustainable territorial management. The audit team conducted independent interviews with governors of the respective IRs and the indigenous people to assert that these life plans aided in conservation of the traditional territory and the environment.

The audit team's assessment of elderly participation in the school of ancestral knowledge involving participation of younger generation who are taught about territorial governance along with crafts, music, dance etc., is discussed in detail under section 5.6 and under indicator EC-1.2 of this report and are included in the Life Plans of Lagos El Dorado, Lagos del Paso, El Remanso, Yavilla II and Barranquillita IR. The audit team reasonably asserts that these activities play crucial role in conservation of forests and combat climate change as the indigenous culture and the governance within the Indigenous Reserve is reinforced. The indigenous people, especially younger generation, are taught about the importance of conservation of forests for their own survival and the need to protect the forests from factors responsible for deforestation and loss of biodiversity. The audit team witnessed some of the IRs treating the apex predators such as Jaguar, Cockatoos, Anaconda etc as protectors of forests and the same was passed down to upcoming generations. The audit team's assessment of traditional subsistence production systems (chagras) is discussed under

Activity ID A-13.3 under section 5.1.1 of this report. The audit team visited these production systems which are cultivated as agroforestry systems that enhance soil and biodiversity conservation. It is deemed that these subsistence production systems provide alternative income generation activities that ensure food security for the indigenous people and enabling them to build resilience against climate change impacts. The participation of women in these activities also ensures that this knowledge is passed down to future generations

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. It is deemed that integration of climate change adaptation guidelines and actions into development planning instruments at the local, regional, and national levels is achieved by the project. The Life Plans addresses specific issues of vulnerability or exposure to climate change, especially those related to water supply, education, and food security.

- *NPACC Goal 3: Promote development transformation for climate change resilience. The audit team reviewed Colombia's NPACC, 2016 (https://www.minambiente.gov.co/cambio-climatico-y-gestion-del-riesgo/plan-nacional-de-adaptacion-al-cambio-climatico/) and confirmed the following five key elements of development that should guide adaptation efforts in the country: Biodiversity and its ecosystem services, Water resources and marine, coastal, island and oceanic areas, Human habitat, Basic and sectoral infrastructures and Food Safety.*

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 upon review of ER calculation and GIS database/15/. The deforestation in baseline scenario is determined to be 4192 ha (Cell: B99) and with-project scenario, it is 293 ha (Cell: H99) in MONITORING CALCULATIONS 2019-2' worksheet. The audit team assessed the shapefiles of the project area, ER calculation sheets and conducted preliminary assessment of the project area using Google Earth Pro application. it is deemed that the project has aimed at reducing the processes of transformation and loss of ecosystems particularly influenced by climate change (Degradation and reduction of tropical forests, and loss of their biodiversity). 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 which focuses on reducing the vulnerability of agricultural production to climate threats, with the aim of minimizing impacts on sector competitiveness and ensuring sufficient, stable food availability through effective management of risks associated with climate variability and change. This strengthened food *security by promoting the access to traditional foods for all community members/50/. The audit team witnessed these traditional production systems that included sugarcane and/or cacao productions cultivated as agroforestry systems in all the five IRs. It is deemed by the audit team that these activities were in line with NPACC Goal 3 as the project improved production efficiency based on sustainability criteria, strengthened the adaptive capacity of agricultural producers to the impacts of climate change, and promoted the implementation of sustainable technological innovations. In addition, the project fosters traditional knowledge-based production systems that help maintain and enhance resilience to climate change.*

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/. The audit team assessed the shapefiles of the project area, ER calculation sheets and conducted preliminary assessment of the project area using Google Earth Pro application. 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.

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.

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	CAB assessment and conclusion
EC-1.1 # of hectares subject to restoration actions	The audit team reviewed the shapefiles of areas that are subject to restoration activities. They were cross verified against the Google Earth Pro interface and confirmed that these areas are cleared of vegetation in which restoration (passive or active) is being implemented by the project. The photographs having GPS coordinates and dates were reviewed by the audit team showing that restoration activities, either active or passive, are in place. The audit team confirmed that these shapefiles are within the IRs territories upon checking against shapefiles of Vuelto del Alivio, Puerto Nare and Lagos El Dorado IRs using ArcGIS software. The areas of these shapefiles are also verified against the data provided in the excel sheet file Áreas de restauración_Dabucury.xlsx/35/ and confirmed to be true and accurate. 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) based on the evidence provided by the project holder as explained above. It is deemed that this activity is carried out as per the validated PDD (EC-1.1) and complies with section 19 of BCR Standard v3.4 pertaining to Requirements of the Wax Palm category (Biodiversity conservation) by restoring degraded activities. The project holder has adequately monitored and reported the results of Activity EC-1.1
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 reviewed the HCV Network website and confirmed that these four HCVs align with the objectives of HCV 1, HCV 5 and HCV 6, found on the website. **Fauna species (HCV 1: Species diversity)** – the audit team reviewed IUCN website (https://iucn.org/news-events) and confirms that Colombia is home to the Jaguar and three species of Tapir. It is deemed that as the project's primary objectives are focussed on protection and conservation of forests in the five territories of IRs, and by assessing the activities implemented during this monitoring period, the Dabucury REDD+ project has avoided emission reductions of 2,302,166 tCO_2e. As such, the Jaguar and Tapir that are significant at global level are protected as per HCV 1. 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 Traditional language (HCV 6: Cultural values) *– The audit team reviewed the document/31/ (School of Ancestral Knowledge with Seniors and Ancestral recovery event) that contains photographs of activities, signatures, thumb impressions and the list of ancestral people who receive incentives (pay slips) for providing traditional knowledge, signed by the governors of each IR. Activities include crafts such as bamboo flute, vine, cumare and guaruma making supported by photographs and conducted during May-June 2024. An event in Yavilla II dated October 9, 2023, involved an activity intended to share ancestral knowledge such as face painting, dance, medicinal plants, soccer, volleyball, other traditional games were held. Traditional drinks and food were also served in this event. The audit team confirmed that the project has reported and documented these activities from all the five IRs that improved the quality of life of older adults by providing bi-monthly financial incentives and recognizing their role as transmitters of ancestral knowledge. Beneficiaries, identified through a community diagnosis, will lead cultural training schools in local malocas to teach dances, language, crafts, foods, and traditions to children, ensuring equal participation of men and women. The audit team, during onsite visit, witnessed traditional dance, traditional arts such as paintings, basket weaving, making hunting tools, music and culture and independently interviewed with ancestral people of IRs to confirm this activity to be true and appropriate. As such, HCV 6 (cultural values) is deemed to be present in project area as per the audit team.* ***Traditional subsistence production systems (HCV 5: Community needs)*** *– The audit team's assessment of Traditional subsistence production systems (chagras) is discussed under Activity ID A-13.3 under section 5.1.1 of this report. The audit team visited the chagras system and interviewed the beneficiaries and deemed that HCV 5 (Community needs) is present in the project area.* *It is deemed that Activity EC-1.2 has been implemented in accordance with the validated PDD and complies with Section 19 of the BCR Standard v3.4, relating to the Wax Palm category (Biodiversity Conservation) confirming the presence of HCVs as discussed above. The project holder has adequately monitored and reported the results of this activity.*
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 by the audit team upon thorough internet search. They are:*

	• Giant otter (Pteronura brasiliensis) (https://dx.doi.org/10.2305/IUCN.UK.2021-3.RLTS.T18711A164580466.en) • Spider monkey or spider macaque (Ateles belzebuth) (https://dx.doi.org/10.2305/IUCN.UK.2021-1.RLTS.T2276A191684587.en) • Coryanthes vieirae (https://worldspecies.org/ntaxa/1268380/1000) It is deemed that Activity EC-1.3 has been implemented in accordance with the validated PDD and complies with Section 19 of the BCR Standard v3.4, relating to the Wax Palm category (Biodiversity Conservation) confirming that the project is located in areas with the presence of threatened species worldwide (IUCN Red List). The project holder has adequately monitored and reported the results of this activity.
EC-1.4 # of hectares of forest standing in the project area	The audit team reviewed the folders containing the shapefiles of all the five IRs/15/ which contains BOSQUE area in the attribute table. It was determined to be 134,885.46 ha upon verification. The ER calculation sheets/16/ 'DEF_MONITORING 2024' worksheet [cell No. B88] to confirm that 134,885.46 ha of forest stands in the project area at the end of this monitoring period. It is deemed that Activity EC-1.3 has been implemented in accordance with the validated PDD and complies with Section 19 of the BCR Standard v3.4, relating to the Wax Palm category (Biodiversity Conservation) developing actions aimed at the conservation of globally threatened species through project implementation. The project holder has adequately monitored and reported the results of this activity.
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 monthly project activity reports/22/ that contain summary of activities where general assemblies were held to discuss on sugarcane cultivation in Puerto Nare and Lagos El Dorado IRs and cacao production in Vuelta del Alivio IR and Yavilla II IR, photographs and videos of activities, participants attendance list with names and thumb impressions, approved by the REDD+ committee member and respective Governor of IR. The audit team reviewed the maps and shapefiles of sugarcane and cacao cultivation to confirm the areas reported in MR and deemed to be true and accurate. The audit team visited the areas and interviewed the beneficiaries of both IRs and based on the above assessment, it was confirmed 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 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. *Hence, the audit team is of the opinion that Activity EC-2.1 has been implemented in accordance with the validated PDD and complies with Section 19 of the BCR Standard v3.4, relating to the Wax Palm category (Community Benefits) confirming implementation of sustainable production systems. The project holder has adequately monitored and reported the results of this activity.*
EC-3.1 *# of women who improve their income with the development of the project's actions*	*The audit team independently interacted with women of all the five IRs and enquired about the monetary benefits that they received for participation in chagras system, sugarcane and cacao cultivation, REDD+ Committee members and for their participation in the ancestral school. They all acknowledged that they received payments from the REDD+ project and the activities described above. They expressed their content and wanted the project to continue. This was also confirmed by Governors of respective IRs.* • *<u>Traditional production systems (Chagras)</u>* *The audit team reviewed the Traditional chagras profile signed by the Governors of all the five IRs that provides information on meetings conducted over chagras systems, activities conducted, beneficiaries of this project are the families selected by each community as specified in the general assembly, cost of the project per community and list of beneficiary families.* *The audit team also reviewed the documents/29/39/ of women participation in all the four IRs except Barranquillita IR through review of the project activity reports of all the five IRs providing information on chagras activity signed by the REDD+ committee member and the Governor of each IR and the photographs of the improved chagras. The report provides information on progress made, plantation density, days after planting maintained by beneficiaries, names and IDs of beneficiaries, payment dates, with signatures and thumb impressions. The traditional chagras profile confirms the number of women involved in chagras is true and accurate as reported in MR during the current monitoring period.* • *<u>sugarcane and cacao production</u>* *The audit team reviewed Project Profile_Cacao that describes establishing an Agroforestry System for cacao cultivation to strengthen ancestral indigenous production systems, their customs, culture, and resilience, including varieties used, planting schedule of cacao signed by the Governors of Vuelta del Alivio and Yavilla II IR. The monthly pay sheets for cacao days (2023) contained information about payments to beneficiaries including women, dates, number of days*

	worked etc. the cacao production is done in Vuelta del Alivio and Yavilla II IR only. *The audit team reviewed the sugarcane project activity reports of Lagos El Dorado, Puerto Nare and Barranquillita IR and the payment sheets included payment records made to women in these IRs signed by the Governor and REDD+ committee members. Each woman received about 45,000 pesos per day. The audit team also reviewed the photographs of this activity and confirmed that the reported value in the MR is true and accurate.* • *Members of the REDD+ Committee* *The audit team reviewed the REDD+ committee election profile document/39/ of three IRs (Puerto Nare, Lagos el Dorado and Vuelta del Alivio IR. The project established a REDD+ Committee in each Indigenous Reservation, composed of eight community members and one legal representative, to manage and oversee Dabucury REDD+ activities. The committee's responsibilities include maintaining productive systems, monitoring territory, identifying social investment needs, improving community organization, and supporting the life plan. Project coordination will finance and equip the committee, cover recurring costs, and provide training on project management, governance, document management, PQRS procedures, life plan implementation, and development of internal regulations and statutes. It was confirmed, upon review of payment sheets, that the members received on an average 2,400.000 pesos per month. The audit team also reviewed the photographs of this activity and confirmed that the reported value in the MR is true and accurate.* • *Participation in the ancestral school project* *The audit team reviewed the payment sheets for the school of ancestral knowledge/39/ that contains details on payments made, dates, names and IDs of beneficiaries. It was confirmed that the beneficiaries including women received about 2.000.000 pesos per month. Hence, the audit team asserts that the values reported in MR is true and accurate. This activity is reported in four IRs except Barranquillita IR.* *Upon review of above-mentioned documents and interviews conducted with IRs people during onsite visit, the audit team is of the opinion that Activity EC-3.1 has been implemented in accordance with the validated PDD and complies with Section 19 of the BCR Standard v3.4, relating to the Wax Palm category (Gender Equity) confirming actions that ensure women's equal rights to economic resources, including access to ownership and control of land, property, financial services, inheritance, and natural resources, in accordance with national laws. The project holder has adequately monitored and reported the results of this activity.*

5.7 REDD+ safeguards (if applicable)

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	CAB Assessment
Safeguard 1: "That actions complement or are consistent with the objectives of national forest programs and relevant international conventions and agreements." National Interpretation: 1A Correspondence with national legislation	The audit team's assessment of projects' compliance with objectives of national forest programs and relevant international conventions is discussed under section 5.9 of this report. 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.
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 audit team's assessment of projects' compliance with objectives of national forest programs and relevant international conventions is discussed under section 5.9 of this report.
	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/. A detailed assessment of socialization and stakeholders' consultation during the monitoring period is discussed under section 5.12 of this report. The audit team reviewed the minutes of delivery of documentation/104/ and evidence of project implementation of all the five IRs that contained list of participants and duly signed by them. For instance, in Lagos El Dorado IR, ARACEA S.A.S., as the implementing company of the REDD+ DABUCURY project, delivers two (2) copies of the documents related to the formulation and implementation process, which are mentioned below:

National Interpretation: *2B. Transparency and Access to Information* *3B. Accountability* *4B. Recognition of the Forest Governance Structures* *B5. Capacity building*	*Project Profile, REDD+ Committee reports (January 2023-June 2024), Project profile, Monitoring System, documents and reports for the 2023-2024 period, Project monitoring report, Productive Project Profile: Sugarcane, List of beneficiaries of each hectare of cocoa, Construction of a storage warehouse, List of participants and beneficiaries and Payment sheets for beneficiaries. The audit team witnessed and verified that this documentation was provided to the IRs residents during onsite visits. The communication channel used by the project holder is Brochures, billboards, illustrative documents, workshops in-person, WhatsApp social media and it was confirmed by the audit team upon review of photographic evidence.* *The audit team assessed the accountability workshop meeting minutes held in the maloca of the Lagos del Dorado Indigenous Reservation with representatives of the Lagos del Dorado, Lagos del Paso, and El Remanso communities. The workshop consisted of the following specific activities: Recall of REDD+ concepts, dissemination of REDD+ activities, functions of the REDD+ Committee, and operation of PQRS, Dissemination of the status of REDD+ activities and projects, Accountability for the year 2023-2024, Delivery of folders with evidence of REDD+ project documents.* *Hence, the audit team deemed that the project has taken actions to provide transparent and consistent information that can be accessed by all stakeholders.*
	The audit teams' assessment of mechanism for feedback and complaint resolution is discussed under section 5.12 of this report. 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. Hence, the audit team deemed that the mechanism has been operational throughout the life of the Project and witnessed the records of every request, complaint, claim and petition received, as well as of the answers provided, which is verified under section 5.12 of this report.
Safeguard 3: *"Respect for the knowledge and rights of indigenous peoples and members of local communities, taking into consideration relevant international*	*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*

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" *National Interpretation:* *6B. Free, Prior and Informed Consent (FPIC)* *7C. Respect for Traditional Knowledge* *8C. Profit sharing* *9C. Territorial Rights*	*through interviews conducted during the onsite visit and the evidence for meeting minutes of general assemblies, workshops/17/27/25/29/32/. For example, in the meeting agenda held in Vuelto del Alivio IR, the opening and presentation were carried out by the traditional authorities of each IR community and the technical team. The participation of the leaders and the Indigenous community was also included evidenced through photographs, video graphs and the participant's signatures in these records. All fundamental decisions regarding the development and implementation of the REDD+ project have been taken and ratified in General Assemblies and workshops. It was determined that the rights of interested parties to participate in and consent to consultation were respected by the project holder.* *Through Indigenous life plans, the community identified key social, environmental, and economic needs, forming the basis for the action and management plans aimed at improving residents' quality of life. The plan documents the reservation's history, current conditions, and key aspects such as culture, education, health, governance, housing, and natural resource management. Group activities, including poster creation, helped visualize social realities and priorities. The plan also aligns with indigenous legislation and establishes coordination between the reservation and local, national, and international entities to ensure sustainable, participatory, and rights-based development.*
	Among the activities identified under Activity ID: 13, 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's assessment of regarding the inclusion of the ancestral and traditional knowledge is discussed under A-13 of section 5.1.1 and under EC-2.1 of section 5.6 of this report. The audit team also reviewed activity reports, photographs, meeting minutes and attendance list to confirm the same. .
	The audit team's assessment of carbon ownership and rights through the legal representatives are discussed under section 5.10 of this report where the agreements and contracts were reviewed and confirmed by the audit team. 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 details of which are discussed in detail under section 5.5 of this report. The audit team ensures that the contracts are signed by the governors of each IRs as mentioned in section 5.10 of this report.
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"* *National Interpretation:* *10D. Participation*	*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. A detailed assessment of socialization and stakeholders' consultation during the monitoring period is discussed under section 5.12 of this report. The audit team reviewed the minutes of delivery of documentation/104/ and evidence of project implementation of all the five IRs that contained list of participants and duly signed by them. For instance, in Puerto Nare (dated 18/09/2024) IR, ARACEA S.A.S., as the implementing company of the REDD+ DABUCURY project, delivered two (2) copies of the documents related to the formulation and implementation process, which are mentioned below:* *Minutes of workshops and socializations held at the Puerto Nare, Project Prioritization Bulletin Boards, REDD+ Project Socialization Minutes, Minutes of Prioritization of the REDD+ Project Profiles, Project Profile, REDD+ Committee, documents and reports for the 2023-2024 period, MR and PDD documents, Minutes of the Annual Investment Plan (PIA)Construction of a storage warehouse, List of participants and beneficiaries and Payment sheets for beneficiaries. The audit team witnessed and verified that this documentation was provided to the IRs residents during onsite visits. The communication channel used by the project holder is Brochures, billboards, illustrative documents, workshops in-person, WhatsApp social media and it was confirmed by the audit team upon review of photographic evidence.* *The audit team assessed the accountability workshop meeting minutes held in the maloca of the Lagos del Dorado Indigenous Reservation with representatives of the Lagos del Dorado, Lagos del Paso, and El Remanso communities. The workshop consisted of the following specific activities: Recall of REDD+ concepts, dissemination of REDD+ activities, functions of the REDD+ Committee, and operation of PQRS, Dissemination of the status of REDD+ activities and projects, Accountability for*

	the year 2023-2024, Delivery of folders with evidence of REDD+ project documents. *Hence, the audit team deemed that the project has taken actions that the information has been disseminated, diffused, and shared with the communities in a transparent, clear, complete, inclusive and effective manner. The audit teams' assessment of mechanism for feedback and complaint resolution is discussed under section 5.12 of this report. 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. Hence, the audit team deemed that this requirement is met by the project holder.*
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."* *National Interpretation:* *11E. Forest conservation and biodiversity* *12. Provision of Environmental Goods and Services*	*To comply with requirement that the project holder shall work in coordination with the communities to conserve, protect, restore and use the ecosystems in a sustainable manner, the audit team reviewed and assessed the activities such as surveys or workshops on problem tree and identifying drivers of deforestation and productive systems and governance management (A-1.1), management of prioritized production systems (A-2.1), productive systems that have special management measures to promote biodiversity (A-3.5), workshops on education topics on forest protection and conservation (A-7.1), development of traditional production systems (A-13.1), meetings or training sessions in territorial monitoring (A-14.1), Programming of the activities of the Monitoring team and/or the Indigenous Guard (A-14.5). The audit team's assessment of all these activities is discussed in detail under section 5.1.1 of this report which includes attendance list with signatures, photographic, or video evidence of the work conducted in association with the community for the conservation and restoration of ecosystems. This was also confirmed by the communities upon independent interaction during onsite visit. Hence, it was confirmed that this requirement has been met by the project team and assessed the photographic or video evidence of the joint work with the community for the conservation and restoration of ecosystems.* *The audit team's assessment of projects' compliance with objectives of national forest programs and applicable environmental regulations is discussed under section 5.9 of this report. The audit team is of the considered opinion that the actions implemented during the monitoring period complemented and were consistent with the applicable*

	environmental regulations/46/ meeting the requirements of evidence of compliance. The project does not require any licenses, permits or authorizations for its implementation.
	As part of the activities carried out during the monitoring period, cartographic products and analysis of maps and images were developed that allowed the determination of the area of stable forest in the project area. The audit team reviewed the project area boundaries in form of shapefiles and was overlayed on Landsat 8 and 9 series satellite images (stacked) to find out any forest conversion activities by using different band combinations in ArcGIS Software as discussed under section 5.1.2.1.2 of this report. The audit team also verified this in Google Earth Pro application and confirmed that there were no forest conversion activities. In addition, community members carried out territorial monitoring activities, such as monitoring routes/32/ which was witnessed by the audit team and assures that there was no evidence of such activities in any of the five IRs. Hence, the audit team is of the opinion that this requirement is met by the project holder.
6. "Actions to address the risks of reversals." *National Interpretation:* *13F. Environmental and Land Management* *14F. Sectorial Planning*	*The analysis of present and future risks that may affect the Project and their mitigation measures were examined by the audit team and is discussed in detail under section 5.11 of this report where the application of BCR Permanence and Risk Management BCR Tool, version 1.1 of 2024 is verified and deemed appropriate by the audit team. Hence, it is concluded that the project holder has*
	To comply with the requirement of agreements between project holder and communities, the audit team carried out assessment of carbon ownership and rights under section 5.10 of this report and as the project proponents are the five IRs, the audit team deemed that the risk of reversal is low guaranteeing the presence of the communities throughout its implementation. This was also confirmed by the communities during independent interviews conducted during the onsite visit, where they expressed satisfaction with the project's activities and their willingness to continue them beyond the project's quantification period.
7. Taking action to reduce the displacement of emissions *National Interpretation:*	*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. The audit team assessment of awareness-raising, meetings or training sessions in territorial monitoring, formation of territorial monitoring and indigenous guard that involved communities, is discussed in detail under activities A-*

15G. Forestry Control and Surveillance to avoid displacement of emissions.	14 under section 5.1.1 of this report. These activities include 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. Hence, it is deemed that the project has the incorporation and participation of the communities to strengthen the control and monitoring capacities of the Project for leaks.
	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, as no leakage emissions were identified/15/16/. The Leakage Protocol was discussed in detail with the project team who expounded the leakage identification and control procedures.

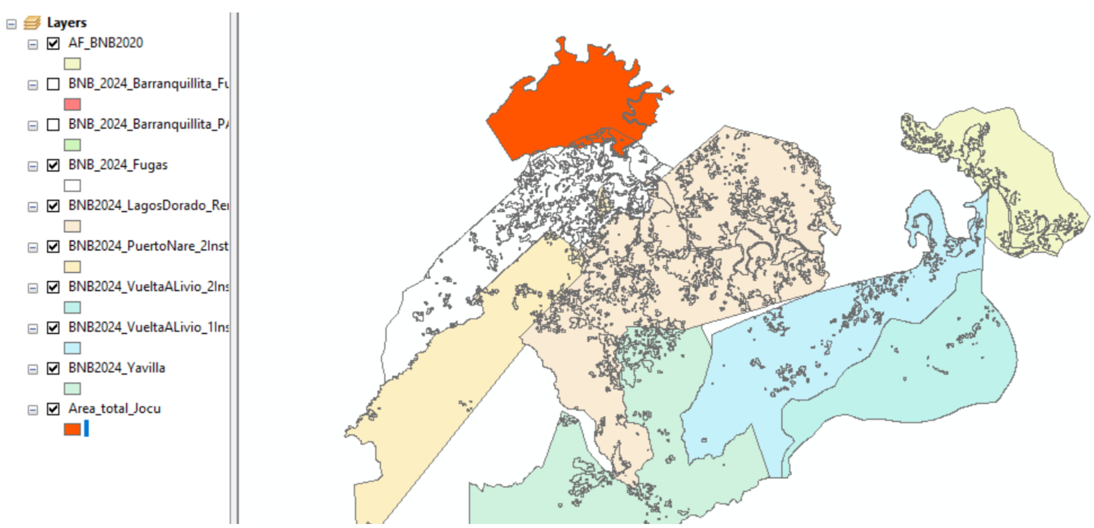
5.8 Based on the above assessments, it was found that the project proponent, within the project's own activities, complies with the principles of the National Interpretation of Social and Environmental Safeguards that have been defined for Colombia. Following the document review and interviews with communities and other stakeholders, it was concluded that the project holder had established appropriate activities, mechanisms, and indicators to ensure compliance with the social and environmental safeguard requirements for REDD+ in Colombia, in line with the applicable BCR Tool to Demonstrate Compliance with the REDD+ Safeguards. v1.1.Double counting avoidance

The project implements periodic monitoring to prevent double counting of carbon sequestration, as per the BCR Avoiding Double Counting Tool V2.0. 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.

The audit team affirms that the project has neither been registered nor is it seeking registration under any other GHG Programs for issuance of credits. This was confirmed through interviews with project proponents and extensive internet search of Verified Carbon Standard (https://registry.verra.org/app/search/VCS/All%20Projects), Gold Standard (https://registry.goldstandard.org/projects?q=&page=1), BioCarbon Registry (https://globalcarbontrace.io/carbon-credits), International Carbon Registry *(https://www.carbonregistry.com/credits), Joint Crediting Mechanism (https://www.jcm.go.jp/projects/all), REDD.Plus (https://redd.unfccc.int/), Plan Vivo (https://www.planvivo.org/markit-registry) and EcoRegistry (https://www.ecoregistry.io/overlapping)websites/106/ by the audit team.*

According to the conditions under which the project was verified and by making an updated review of the main registries mentioned above. The main purpose of this review was to compare and consolidate the shapefiles of projects registered within the Dabucury REDD+ project's area of influence, in order to confirm the absence of overlaps and ensure that no double counting occurs. The audit team conducted an independent assessment using the non-overlapping algorithm publicly available (https://www.ecoregistry.io/overlapping). Upon thorough review of project shapefiles with other projects, it was 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 as depicted below. The audit team verified the shapefiles of both Dabucury REDD+ project and the Jocÿ Bucÿrÿ Apÿrÿ project in ArcGIS software to confirm the overlap between the boundaries as shown in picture below.

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.



EcoRegistry.

FILES GEOSPATIAL ANALYSIS:

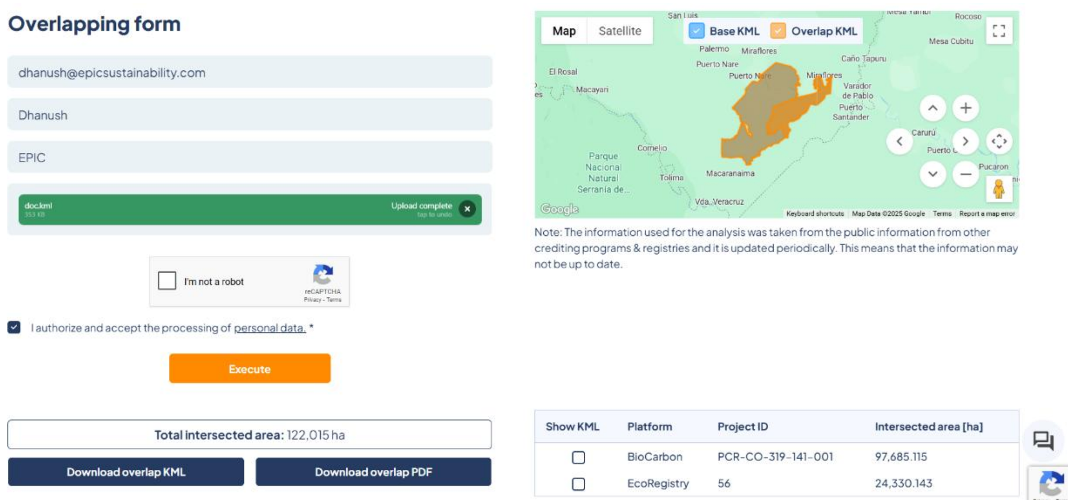
General information:

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



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 and in accordance with the criteria established in the Avoiding Double Counting (ADC) tool v2.0/4/, the registration platforms of the different GHG certification programs were reviewed by the audit team as explained above.

Criteria	*Happens?*	*Justification*
One ton of CO2e is counted more than once to demonstrate compliance	*No*	*A ton of CO2e is not accounted for more than once to demonstrate compliance with the same*

with the same GHG mitigation goal.		GHG target. The audit team corroborated that the GHG Project is not registered under any other programs or standards in the market.
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. It can be affirmed that the project areas do not present overlaps as confirmed by the audit team following the procedures as explained above.
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. The audit team confirmed this information through interviews with officials from Regional Environmental Authority: Corporation for sustainable Development of the North and East Amazonia (CDA).
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. It can be affirmed that the project areas do not present overlaps and that the project complies with, and is consistent with, the criteria established in Section 2 of this document.

Based on the above, the audit team did not find evidence that the Dabucury REDD+ mitigation project is, or will be, participating in another GHG program, nor that the emission reductions generated by the project are included in an emissions trading program. The audit team concludes that the project holder has adequately applied the BCR Tool for Avoiding Double Counting, Version 2.0 and is in line with section 26 of the BCR standard v3.4

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. Detailed information is outlined in section 5 of the MR and the file 7.1. Matriz Cumplimiento Legal_Dabucury REDD+ v2.xlsx/46/.

File 7.1. Matriz Cumplimiento Legal_Dabucury REDD+ v2.xlsx/46/ is an excel spreadsheet that includes all the relevant legislation and regulations in a matrix form. It is also confirmed by the audit team that this legal compliance matrix possesses a follow-up section that ensures periodic review of legislation to identify, register, and update the legislation applicable to project activities and to demonstrate compliance. The structure of this matrix enables the inclusion of regulations applicable to the monitoring period and the exclusion of those no longer in effect. The audit team confirms that the regulations included in the matrix were appropriate and aligned with a comprehensive regulatory framework relevant to the project activities. The matrix also contains a column detailing the manner of compliance with each regulation and the supporting evidence. This compliance matrix 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. It was determined that the project holder can maintain an updated list of all legislative requirements that apply to its GHG Project activities through this legal compliance matrix and confirmed this upon interaction with the project team during onsite visit. It was further reviewed by the audit team that the file 3.4.1 Esquema Administración Proyecto REDD+ Dabucury v4.pdf under Section 2 includes the need to comply with all legal requirements applicable to the development of the project. 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 and CAB assessment*
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 audit team reviewed official gazette of Resolution 76 of 1993-04-14 from the Columbian Agrarian Reform Institute signed by the President of the Board and the Secretary by which the legal status of Reservation is conferred on a group of vacant lands located within the jurisdiction of 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 and Article 7, considering that it maintains its status as a collective, inalienable, imprescriptible, and unseizable territory/56/. This was also acknowledged by the Lagos El Dorado, Lagos del Paso and El Remanso IR including the Governor of IR upon independent interview.
Resolution 7 of 1998-05-11	*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 audit team reviewed official gazette of Resolution 007 of 1998-05-11 from the Columbian Agrarian Reform Institute signed by the President of the Board and the Secretary by which legal reservation status is granted in favor of the Cubeo de Yavilla II indigenous community to a piece of vacant land located within the jurisdiction of the municipality of Miraflores, department of Guaviare. The project complies with the provisions of Article 2 and Article 5, considering that it maintains its status as a collective, inalienable, imprescriptible, and unseizable territory/57/. This was also acknowledged by the Yavilla II IR including the Governor of IR upon independent interview.*
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 communities of Vuelta del Alivio, to a piece of vacant land, located in the jurisdiction of the municipality of Miraflores, Department of Guaviare*	*The audit team reviewed official gazette of Resolution 046 of 1998-11-30 from the Columbian Agrarian Reform Institute signed by the President of the Board and the Secretary by which the legal nature of the reservation is granted in favor of the WANANOS, CARAPANAS, CUBEOS, and PIRATAPUYOS indigenous communities of VUELTA DEL ALIVIO to a piece of vacant land located within the jurisdiction of the municipality of Miraflores, department of Guaviare. The project complies with the provisions of Article 4 and Article 19 of the resolution, considering that it maintains its status as a collective, inalienable, imprescriptible,*

		and non-seizable territory/58/. This was also acknowledged by the Vuelta del Alivio IR including the Governor of IR upon independent interview.
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 audit team reviewed official gazette of Resolution 46 of 1998-11-30 from the Columbian Agrarian Reform Institute signed by the President of the Board and the Secretary by which two sectors 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 and Article 8, considering that it maintains its status as a collective, inalienable, imprescriptible, and not subject to seizure/59/. This was also acknowledged by the Puerto Nare IR including the Governor of IR upon independent interview.*
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.*	*The audit team reviewed Article 63 of the Constitution of Colombia (1991) that stipulates "Property in public use, natural parks, communal lands of ethnic groups, security zones, the archaeological resources of the nation, and other property determined by law are inalienable, imprescriptible, and unseizable." 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/. The audit team reviewed the land ownership resolutions of the IR communities/56/57/58/ and confirmed that the project complies with this regulation.*

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 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.*	*The new Constitution approved in 1991 recognizes a number of rights that specifically pertain to indigenous communities. Law 21 of 1991 in Colombia is significant because it ratified the International Labour Organization's (ILO) [Indigenous and Tribal Peoples Convention, 1989 (No. 169)], incorporating its provisions into Colombian domestic law. This law establishes a legal framework for the rights of indigenous peoples in Colombia, making the principles of Convention 169—such as the right to cultural preservation, participation in decision-making, and respect for their social, cultural, and spiritual values—legally binding in the country. 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 development through the implementation of the governance components, productive activities, and social investment/61/. The audit team confirms the project's compliance to this law based on observations during onsite visit such as traditional chagras system, 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).*

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.*	*The audit team reviewed Article 3 of the Decree 1088 of 1993 that stipulates "The associations regulated by this Decree have as their purpose the comprehensive development of Indigenous Communities. 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/. The audit team deemed that the project has promoted health, education and housing projects in their communities in coordination with the respective national, regional or local authorities. The project team conducted workshops covering topics related to health, education and housing (malocas) 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/27/25/ and reasonably affirms that this activity has been achieved satisfactorily in Barranquillita IR.*
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.*	*Article 1 of Decree 1386 of 1994 - the resources to which indigenous reservations are entitled by virtue of their share of the current income of the Nation are their property, and their authorities shall decide on their allocation, in accordance with their uses and customs and, in all cases, in accordance with the provisions of this Decree. 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/. The benefit sharing and carbon rights are discussed in detail under section 5.10 of this report. Hence, the audit team deemed that the project complies with this law.
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 communities, in accordance with their uses and customs.*	*The audit team reviewed the Decree 2164 of 1991 that Which partially regulates Chapter XIV of Law 160 of 1994 in relation to the allocation and titling of lands to indigenous communities for the constitution, restructuring, expansion and sanitation of Indigenous Reservations in the national territory. 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 and have actively participated in the development of the workshops, and in the design and implementation of the REDD+ project as witnessed by the audit team during onsite visit and the RED+ activities implemented during the current monitoring period and the respective Governors of each IRs act as management and administrative council/64/. Hence, the audit team deemed that the project complies with the law.*
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 audit team reviewed CONPES 2834 of 1996 that has overall objective to achieve a sustainable use of forests for the purpose of conserving them, consolidating the incorporation of the forestry sector into the national economy and improving the quality of life of the population. The audit team deemed that the project developed 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, 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 activityto 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/. Hence, the audit team deemed that the project complies with the law.*
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 administrative organization of the State and regulates activities related to natural forests and forest plantations.*	*The audit team deemed that the project promotes the development of activities aimed at conserving ecosystems and improving the living conditions of the members of the RIs that 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/. This was confirmed through review of REDD+ activities implemented during the current monitoring period. Activities such as chagras production systems (e.g., sugarcane, cassava, cocoa,) reduces the community's dependence on livestock and the establishment of new grazing areas and crops to generate surpluses, which will reduce the pressure on forest*

		cover for the generation of sustainable income. Information on forest monitoring and follow-up enables the assessment of REDD+ activities in relation to forest protection and wildlife conservation. Such information provides the basis for decision-making to control deforestation in IR. Hence, the audit team deemed that the project complies with
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 audit team reviewed the National Adaptation Plan of Colombia and project activities that 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 the greater ownership of the protection of the reserve for the control and prevention of deforestation. The project contributes to achieving the defined objectives by promoting the sharing, dissemination, and appropriation of knowledge about the impacts associated with climate change during these awareness-raising meetings. It is also an initiative that seeks to contribute to climate change mitigation by reducing GHG emissions from deforestation and forest degradation/67/. The indigenous people of these IRs were able to recall the topics related to climate-change, causes and drivers of climate-change, importance of forest conservation when independently interviewed by the audit team.*
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*	*The audit team reviewed the gazetted document of Decree 926 of 2017 signed by the Minister of Environment and Sustainable Development. It stipulates*

	making effective the non-accrual of the carbon tax and carbon neutral certification.	*"in paragraph 3 of article 221 of Law 1819 of 2016, it was established that the carbon tax is not incurred for taxpayers who certify that they are carbon neutral, in accordance with the regulations issued by the Ministry of Environment and Sustainable Development." It complies with the provisions of Decree 926 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/. As such, the audit team deemed that the project complies with the law.*
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.*	*The audit team reviewed the Resolution 1447 of 2018 which regulates the monitoring, reporting, and verification system for mitigation actions at the national level referred to in Article 175 of Law 1753 of 2015, and dictates other provisions signed by the Minister of Environment and Sustainable Development on 1st August 2018. The Articles 39 stipulates: Use of Methodologies for the formulation and implementation of REDD+ Projects, Article 40: Maximum GHG mitigation potential for REDD+ projects, subject to national accounting. Article 42: Establishment of mitigation goals for REDD+ projects and Article 43: Additionality Criteria in REDD+ Projects. The ausit team deemed that the project 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/. As such, the audit team deemed that the project complies with the law.
Resolution 471 of 2020-05-14	*Establishes the minimum technical specifications that official basic cartography products of Colombia must have.*	*The aaudit team reviewed the Resolution 471 of 2020 to confirm that Colombia's IGAC Resolution 471 of May 14, 2020, establishes the minimum technical specifications for official basic cartographic products, such as orthoimages, digital terrain models, and cartographic databases. The resolution also establishes a single national coordinate origin for Colombia to provide continuity and a national reference for mapping data. The resolution formalizes the adoption of a single national coordinate origin, known as CTM12, which is part of the MAGNA-SIRGAS geocentric reference framework. The peoject complies with the provisions of Articles 2, 4, 5 and 6 regarding the technical specifications of cartographic products for official purposes/70/. As such, the audit team deemed that the project complies with the law.*
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.*	*The MRV system, regulated by MinAmbiente's Resolution 1447 of 2018, is composed by RENARE, the GHG emission reduction and removal accounting system, the SMByC and the national GHG inventory system (SINGEI). Resolution 831 of 2020 made modifications to Resolution 1447 of 2018 regarding the validity of mitigation results and the necessary accreditation of validation and verification entities. The audit team reviewed the Resolution 831 of 2020 which established the national geodetic framework known as the Geocentric Reference Frame for Colombia (MAGNA-SIRGAS) as the official geodetic system. This resolution is a key part of Colombia's larger Multipurpose Cadastre efforts,*

		which aim to modernize the country's land administration and registry. 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/ as explained above under Resolution 1447. As such, the audit team deemed that the project complies with the law.
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.*	*The audit team reviewed the CONPES 4021 of 2020 document that provides provides policy guidelines to counteract deforestation and promote sustainable forest management. By analyzing the causes that influence land-use change and natural forest loss, the actions that the national government must develop in a coordinated manner are identified. The audit team acknowledged that the project has 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/. The audit team deemed that the project complies with the law as observed through project activities implemented witnessed during the audit process.*
Law 2169 of 2021-12-22	*Promotes Colombia's low-carbon development by establishing minimum carbon neutrality and climate resilience goals and measures*	*The audit team confirmed that the law impulses low-carbon development through the establishment of goals and measures to reach carbon neutrality and resilience. It sets accountability mechanisms, defines pillars to enable the transition, and sets a range of economy-wide and sectoral mitigation and*

		adaptation targets and other measures. The REDD+ activities (A-9 and A-13) implemented are aimed at food security and health in relation to climate changes among the people of the five IRs. REDD+ activities (A-14 and A-15) were assessed by the audit team to be implemented during this monitoring period discussed under section 5.1.1 of this document. Independent interviews conducted with indigenous people including governors and the local authorities confirmed these activities during onsite visit. The audit team, upon onsite observations and documentation review of project activities, deemed that 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.*	*The audit team conducted web search and confirmed that Colombia has ratified the international instruments on the protection of the environment and climate change, one of them being the United Nations Framework Convention on Climate Change, adopted by Law 164/1994. It is the instrument through which the United Nations Framework Convention on Climate Change is approved, with the purpose of addressing the challenges of preventing dangerous anthropogenic interference in the climate system and allowing ecosystems to adapt naturally to climate change, seeking to ensure food production and sustainable economic development. 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/ and has promoted sustainable forest management. The audit team deemed that the project complies with the law as observed through project activities implemented witnessed during the audit process.
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 traditional and ancestral knowledge, and the use and conservation of forest ecosystems.*	*The audit team verified and confirmed through web search that Colombia's National Forestry Development Plan (PNDF) was released in 2000 by the Ministry of Agriculture, Ministry of Environment, and others, aiming to strategically position Colombia in the international forestry arena by enhancing its presence, negotiating power, and competitiveness in the global market for wood forest products, while also developing its underutilized capacity for commercial forest plantations. This plan sought to promote conservation and sustainability of forest ecosystems and included the participation of businesses and communities in programs, focusing on value chain development and the use of low-impact technologies for both timber and non-timber forest products. The audit team acknowledged that the conservation of the vegetation cover that constitutes the project area is implemented through project activities, and it strengthens 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 upon review of ER calculation sheets/15/ The deforestation in baseline scenario is determined to be 4192 ha (Cell: B99) and with-project scenario, it is 293 ha (Cell: H99) in MONITORING*

		CALCULATIONS 2019-2' worksheet. Hence, the audit team deemed that the project complies with this law based on document review and onsite observations.
National development plan 2018 - 2022	*Pact for Sustainability: Seeks a balance between productive development and environmental conservation.*	*The Resolución CDA 210 de 2018/77/ supports the Dabucury REDD+ Project's contribution to forest, biodiversity, and ecosystem service goals. The resolution establishes environmental determinants for land-use planning in the Department of Guaviare, aiming to protect and sustainably manage forested areas, water resources, and biodiversity. It classifies land into protected, restoration, and sustainable use zones such as the Zona de Recuperación para la Producción Sur and Zona de Preservación Serranía de La Lindosa to maintain ecological processes, regulate hydrology and climate, and conserve natural habitats.* *Additionally, it integrates climate change adaptation and risk management principles into territorial planning, promoting sustainable production systems (e.g., agroforestry, silvopastoral, and low-impact agriculture) that reduce deforestation pressure and enhance ecosystem resilience. This aligns with the Dabucury REDD+ Project's objectives of deforestation reduction, climate mitigation, and improved land use through sustainable crops like sugarcane and cacao, thereby ensuring coherence between the project's activities and Guaviare's official environmental and land management framework.*
Proposed reference level of Colombia's forest emissions from deforestation for payment	*presents the benchmarks to assess Colombia's performance in the implementation of REDD+ activities. The proposal presents the reference levels by biome (Amazon, Andes,*	*The audit team reviewed the Report on the technical assessment of the proposed forest reference emission level of Colombia submitted in 2024 and the Proposed Reference Level of Forest Emissions from Deforestation in Colombia for Payment For REDD+*

for REDD+ results under the 2019 UNFCCC	*Caribbean, Orinoco and Pacific).*	*results under the UNFCCC dated 2019/78/ and in Table 8: Annual adjustment of the NREF due to national circumstances, Period 2018-2022 to confirm the percentage of increase due to national circumstances.. 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 National Development Plan 2018-2022.*	*The audit team reviewed the National REDD+ Strategy document/79/ defines REDD+ policies and measures that will reduce GHG emissions associated with the forest sector and serves as a "roadmap" for implementation. According to the document, the National REDD+ Strategy establishes Colombia's framework for reducing emissions from deforestation and forest degradation, while enhancing forest conservation, sustainable management, and carbon stock enhancement. It outlines what actions can be implemented, how they should be carried out, and what financial and institutional resources are required, forming a structured "readiness" plan for REDD+ implementation.* *The strategy is explicitly integrated into the National Development Plan (2018–2022) and the National Climate Change Policy (CONPES 3700/2011), ensuring alignment with national goals on climate change mitigation, forest governance, and sustainable land use. It promotes participatory processes with Indigenous and local communities, strengthens institutional capacity, and advances sustainable production systems that reduce deforestation pressures fully consistent with Colombia's climate change and biodiversity conservation commitments.*
Nationally Determined	*Colombia updated the Nationally Determined*	*The audit team reviewed the Nationally Determined Contributions (NDC) 2020*

Contributions (NDCs), (2020)	*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)*	*document/80/ that Colombia updated its NDC at the end of 2020, setting the goal of reducing projected emissions by 51% by 2030" and that "the preservation of much of Colombia's forests, located in Indigenous reserves, depends on protecting traditional ways of life."* *According to the NDC update (Government of Colombia, 2020), the country reaffirmed its national climate commitment to reduce GHG emissions by 51% by 2030, integrating mitigation, adaptation, and implementation measures. The strategy explicitly recognizes that a large share of Colombia's forests lies within Indigenous and Afro-Colombian territories, whose conservation depends on defending and maintaining traditional, sustainable ways of life. These communities are identified as key actors in achieving national deforestation reduction goals, as their participation strengthens local governance and climate resilience.* *Thus, the Dabucury REDD+ project aligns directly with Colombia's updated NDC by engaging Indigenous communities in climate action, reducing deforestation and GHG emissions, and promoting sustainable land-use practices, thereby contributing to the national 2030 emission reduction target.*
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 audit team reviewed the Article 230 of the Law 2294 of 2023/81/ and deemed that 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. The Article 230 amends Article 175 of Law 1753*

		of 2015 to establish the National Registry for Emission Reduction and Greenhouse Gas Removal (RENARE). This registry, managed and regulated by the Ministry of Environment and Sustainable Development, will record and oversee emission reductions and removals. The Ministry is authorized to implement technological solutions and integrate RENARE with the National Environmental Information System (SIAC) or other necessary digital platforms to ensure its effective operation.
Decree 1275 of 2024	*Functioning of indigenous territories in environmental matters and environmental competencies of indigenous authorities.*	*The audit team reviewed Decree 1275 of 2024/82/ by which the standards required for the functioning of indigenous territories in environmental matters and the development of the environmental powers of indigenous authorities and their effective coordination with other authorities and/or entities are established". The project complies with Article 5, recognizes that Indigenous authorities including traditional councils and territorial governments are integral parts of the National Environmental System. They hold authority over environmental planning, regulation, and management within their territories to ensure the preservation, conservation, restoration, and sustainable use of natural resources, in alignment with ILO Convention 169 and their traditional laws and knowledge systems.. Likewise, it complies with Article 6, that describes the environmental powers of Indigenous authorities, allowing them to: (1) create and implement environmental management and planning instruments within their territories to protect ecosystems and biodiversity; (2) establish and enforce regulations based on their traditional laws and knowledge systems*

		for conserving and restoring their lands and cultural values; (3) apply sanctions within their justice systems and coordinate with State authorities on cases involving non-Indigenous individuals; and (4) plan budgets and manage resources necessary to carry out these environmental responsibilities 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 Colombian context, integrating principles of human rights, environmental protection, respect for Indigenous Peoples and local*	*The audit team acknowledged that 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 audit team's assessment of compliance with the safeguards is presented in section 5.7 of this report. Hence, the project complies with this law.*

	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.	
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.*	*A detailed assessment of project's compliance with this law is discussed in the next section 5.10 of this report. The audit team acknowledges that 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/.*
Resolution INCORA 076 of 1993	*This resolution grants the legal character of a reservation to a piece of vacant land 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.*	*A detailed assessment of project's compliance with this law is discussed in the next section 5.10 of this report. The audit team acknowledges that the project complies with the second and seventh articles of the resolution.*
Resolution INCORA 007 of 1998	*By which the legal character of a vacant piece of land, located in the jurisdiction of the municipality of Miraflores, Department of Guaviare, is conferred in favor of the Cubeos de Yavilla II indigenous communities.*	*A detailed assessment of project's compliance with this law is discussed in the next section 5.10 of this report. The audit team acknowledges that the project complies with the second and fifth articles of the resolution.*

Resolution INCORA 046 of 1998	By which the legal character of a reservation is conferred in favor of the Wananos, Carapanas, Cubeos and Piratapuyos de Vuelta del Alivio indigenous communities, to an area of vacant land, located in the jurisdiction of the municipality of Miraflores, Department of Guaviare.	A detailed assessment of project's compliance with this law is discussed in the next section 5.10 of this report. The audit team acknowledges that the project complies with the fourth and nineth articles of the resolution.
Resolution INCORA 022 of 2003	Whereby two sectors of vacant land located in the jurisdiction of the municipality of Miraflores, Department of Guaviare, are constituted as a reserve in favor of the indigenous community of Puerto Nare.	A detailed assessment of project's compliance with this law is discussed in the next section 5.10 of this report. The audit team acknowledges that the project complies with the third and eighth articles of the resolution.

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. Section 1.7 of the PDD provides details on land tenure.

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 desk 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. The audit team assessed the legal validity of these documents under national law through the verification of barcode reader and the weblink provided on these documents, these documents were signed and sealed by the designated authorities and inputs from the host country expert also aided to confirm them to be legit and appropriate.

Indigenous Reserve	Resolution	CAB assessment of land tenure resolutions
Lagos El Dorado, Lagos del Paso y El Remanso	Resolution INCORA 076 of 1993	The audit team reviewed the official gazette of Resolution INCORA 076 of 1993/56/, issued on April 14, 1993 by the Board of Directors of the Colombian Institute of Agrarian Reform, which, in the exercise of its legal and statutory powers, conferred the legal status of Reservation on a group of vacant lands comprises a titled area of 43,930 hectares located within the jurisdiction of 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. This resolution is signed by the President of the Board and the Secretary, and the resolution is deemed legit and appropriate by the audit team. Independent interviews with the governor of IR further confirmed the same.
Yavilla II	Resolution INCORA 007 of 1998	The audit team reviewed official gazette of Resolution 007 of 1998-05-11/57/, issued on May 11, 1998 by the Board of Directors of the Colombian Institute of Agrarian Reform, signed by the President of the Board and the Secretary by which legal reservation status is granted in favor of the Cubeo de Yavilla II indigenous community to a piece of vacant land comprises a titled area of approximately 30,000 hectares located within the jurisdiction of the municipality of Miraflores, department of Guaviare and the resolution is deemed legit and appropriate by the audit team. Independent interviews with the governor of IR further confirmed the same.
Vuelta del Alivio	Resolution INCORA 046 of 1998	The audit team reviewed official gazette of Resolution 046 of 1998-11-30/58/, issued on November 30, 1998 by the Board of Directors of the Colombian Institute of Agrarian Reform, signed by the President of the Board and the Secretary by which legal reservation status is granted in favor of the Cubeo de Vuelta del Alivio indigenous community to a piece of vacant land located comprises a titled area of 38.750 hectares within the jurisdiction of the

Indigenous Reserve	Resolution	CAB assessment of land tenure resolutions
		municipality of Miraflores, department of Guaviare and the resolution is deemed legit and appropriate by the audit team. Independent interviews with the governor of IR further confirmed the same.
Puerto Nare	Resolution INCORA 022 of 2003	The audit team reviewed official gazette of Resolution 022 of 2003-04-10/59/, issued on April 10, 2003 by the Board of Directors of the Colombian Institute of Agrarian Reform, signed by the President of the Board and the Secretary by which legal reservation status is granted in favor of the Cubeo de Puerto Nare indigenous community to a piece of vacant land located comprises a titled area of 23.367 hectares within the jurisdiction of the municipality of Miraflores, department of Guaviare and the resolution is deemed legit and appropriate by the audit team. Independent interviews with the governor of IR further confirmed the same.
Barranquillita	Resolution INCORA 026 of 1994 (title) Resolution INCORA 3918 of 1994 (extension)	The audit team reviewed official gazette of Resolution 026 of 1994-07-19/59/, issued on July 19, 1994 and an extension gazette of Resolution 3918 of 1994-08-08/13/, issued on August 08, 1994 by the Board of Directors of the Colombian Institute of Agrarian Reform, signed by the President of the Board and the Secretary by which legal reservation status is granted in favor of the Cubeo de Puerto Nare indigenous community to a piece of vacant land located comprises a titled area of 22.265 hectares within the jurisdiction of the municipality of Miraflores, department of Guaviare and the resolution is deemed legit and appropriate by the audit team. Independent interviews with the governor of IR further confirmed the same.

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/. For example, the meeting agenda held in Vuelto del Alivio IR included 1. Opening of the workshop, presentation, and greeting, 2. Objective of the workshop, 3. Report on the process and status of the new carbon credit sale, 4. Proposal for new investment projects for each of the project pillars, according to community needs, 5. Preparation and signing of profiles, 6. Miscellaneous and 7. Reading of the minutes and signing. The opening and presentation were carried out by the traditional authorities of each IR community and the technical team. The participation of the leaders and the Indigenous community was also included evidenced through photographs, video graphs and the participant's signatures in these records. All fundamental decisions regarding the development and implementation of the REDD+ project have been taken and ratified in General Assemblies and workshops. Further, independent interviews with people of all the five IRs within the project expressed their content towards the project benefits and wanted the project to continue. It was determined that the rights of interested parties to participate in and consent to consultation were respected by the project holder. Hence, 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 audit team conducted a thorough assessment of the representation of each IRs who are also the governors of their respective IR and the details of CAB assessment and conclusion is discussed in the tables below.

Indigenous Reserve	*Governor at the time of signing (Year)*	*CAB Assessment of Representation documentation*
Lagos El Dorado, Lagos del Paso y El Remanso	*José Maria Morera Fonseca (2021)*	*The audit team reviewed the Representation documentation of Lagos El Dorado, Lagos del Paso y El Remanso /85/ namely Representative Card of the captain and confirmed it to be Mr. José Maria Morera Fonseca. The Certificate of Mayor's Office, Miraflores, Guaviare dated July 08, 2020, confirmed the captainship of this IR appointed by means of general assembly and signed by the Secretary of Planning, Infrastructure and Territorial Development. The Ministry of the Interior Certificate issued by the Research and Registration Group Coordinator on July 12, 2021, confirmed that this IR is registered in the database of this Directorate and the captainship of the IR to be Mr. José Maria Morera Fonseca. The audit team also confirmed this information during*

Indigenous Reserve	Governor at the time of signing (Year)	CAB Assessment of Representation documentation
		site visit upon interaction with the people and new Governor of this IR, Mr. Rivelino Silva Garrafa
Yavilla II	Hernando López Valencia (2021)	The audit team reviewed the Representation documentation of Yavilla II IR/86/ namely Representative Card of the captain and confirmed it to be Mr. Hernando López Valencia. The Certificate of Mayor's Office, Miraflores, Guaviare dated August 04, 2020, confirmed the captainship of this IR appointed by means of general assembly and signed by the Secretary of Planning, Infrastructure and Territorial Development. The Ministry of the Interior Certificate issued by the Research and Registration Group Coordinator on July 12, 2021, confirmed that this IR is registered in the database of this Directorate and the captainship of the IR to be Mr. Hernando López Valencia. The audit team also confirmed this information during site visit upon interaction with the people and new Governor of Yavilla II IR, Mr. Bayron Yesid Álvarez
Vuelta del Alivio	Martha Lucia Pedroza Amaya (2021)	The audit team reviewed the Representation documentation of Vuelta del Alivio IR/87/ namely Representative Card of the captain and confirmed it to be Mrs. Martha Lucia Pedroza Amaya. The Certificate of Mayor's Office, Miraflores, Guaviare dated July 15, 2021, confirmed the captainship of this IR appointed by means of general assembly and signed by the Secretary of Planning, Infrastructure and Territorial Development. The Ministry of the Interior Certificate issued by the Research and Registration Group Coordinator on May 19, 2021, confirmed that this IR is registered in the database of this Directorate and the captainship of the IR to be Mrs. Martha Lucia Pedroza Amaya. The audit team also confirmed this information during site visit upon interaction with the people and new

Indigenous Reserve	Governor at the time of signing (Year)	CAB Assessment of Representation documentation
		Governor of Vuelta del Alivio IR, Mr. Denis Alberto Montoya
Puerto Nare	Faiber Giovanni Marin Jimenez (2022)	The audit team reviewed the Representation documentation of Puerto Nare IR/88/ namely Representative Card of the captain and confirmed it to be Mr. Faiber Giovanni Marin Jimenez. The Certificate of Mayor's Office, Miraflores, Guaviare dated March 05, 2025, confirmed the captainship of this IR appointed by means of general assembly and signed by the Secretary of Planning, Infrastructure and Territorial Development. The Ministry of the Interior Certificate issued by the Director of Indigenous Affairs, Roma and Minorities on March 05, 2025, confirmed that this IR is registered in the database of this Directorate and the captainship of the IR to be Mr. Faiber Giovanni Marin Jimenez. The audit team also confirmed this information during site visit upon interaction with the people of Puerto Nare IR and Mr. Faiber Giovanni Marin Jimenez.
Barranquillita	Adriana Díaz Laverde (2023)	The audit team reviewed the Representation documentation of Barranquillita IR/89/ namely Representative Card of the captain and confirmed it to be Mrs. Adriana Díaz Laverde. The Certificate of Mayor's Office, Miraflores, Guaviare dated March 05, 2025, confirmed the captainship of this IR appointed by means of general assembly and signed by the Secretary of Planning, Infrastructure and Territorial Development. The Ministry of the Interior Certificates issued by the Director of Indigenous Affairs, Roma and Minorities on March 05, 2025, confirmed that this IR is registered in the database of this Directorate and the captainship of the IR to be Mrs. Adriana Díaz Laverde. The audit team also confirmed this information during site visit upon interaction with the people of Barranquillita and Mrs. Adriana Díaz Laverde.

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 during third verification	CAB Assessment of Representation documentation
Lagos El Dorado, Lagos del Paso y El Remanso	*José Maria Morera Fonseca*	*Rivelino Silva Garrafa*	*The audit team reviewed the Representation documentation of Lagos El Dorado, Lagos del Paso y El Remanso /91/ namely Representative Card of the captain and confirmed it to be Mr. Rivelino Silva Garrafa. The Certificate of Mayor's Office, Miraflores, Guaviare dated March 05, 2025, confirmed the new captainship of this IR on March 17, 2023, appointed by means of general assembly and signed by the Secretary of Government, Security and Post-Conflict. The Ministry of the Interior Certificate issued by the Director of Indigenous Affairs, Roma and Minorities on March 05, 2025, confirmed that this IR is registered in the database of this Directorate and the captainship of the IR to be Mr. Rivelino Silva Garrafa. The audit team also reviewed Minutes of election and confirmed this information during site visit upon interaction with the people and new Governor of this IR, Mr. Rivelino Silva Garrafa.*
Yavilla II	*Hernando López Valencia*	*Bayron Yesid Álvarez*	*The audit team reviewed the Representation documentation of Yavilla II/92/, namely Representative Card of the captain and confirmed it to be Mr. Bayron*

Indigenous Reserve	Governor at the time of signing	Governor during third verification	CAB Assessment of Representation documentation
			Yesid Álvarez. The Certificate of Mayor's Office, Miraflores, Guaviare dated March 05, 2025, confirmed the new captainship of this IR on June 20, 2024, appointed by means of general assembly and signed by the Secretary of Government, Security and Post-Conflict. The Ministry of the Interior Certificate issued by the Director of Indigenous Affairs, Roma and Minorities on March 05, 2025, confirmed that this IR is registered in the database of this Directorate and the captainship of the IR to be Mr. Bayron Yesid Álvarez. The audit team also reviewed Minutes of Election and confirmed this information during site visit upon interaction with the people and new Governor of Yavilla II IR, Mr. Bayron Yesid Álvarez.
Vuelta del Alivio	Martha Lucia Pedroza Amaya	Denis Alberto Montoya	The audit team reviewed the Representation documentation of Vuelta del Alivio/93/, namely Representative Card of the captain and confirmed it to be Mr. Denis Alberto Montoya. The Certificate of Mayor's Office, Miraflores, Guaviare dated March 05, 2025, confirmed the new captainship of this IR on September 18, 2023, appointed by means of general assembly and signed by the Secretary of Government, Security and Post-Conflict. The Ministry of the Interior Certificate issued by the Director of Indigenous Affairs, Roma and Minorities on March 05, 2025, confirmed that this IR is

Indigenous Reserve	Governor at the time of signing	Governor during third verification	CAB Assessment of Representation documentation
			registered in the database of this Directorate and the captainship of the IR to be Mr. Denis Alberto Montoya. The audit team also reviewed Minutes of Election and confirmed this information during site visit upon interaction with the people and new Governor of Vuelta del Alivio IR, Mr. Denis Alberto Montoya.

The audit team reviewed five separate documents i.e., the Emission Reduction Development and Marketing Agreement between Carbo Sostenible and Terra Commodities, as well as with each of the five Indigenous Reserves participating in the project for the development of a REDD+ project/90/. The purpose of these agreements is to develop a project that generates and markets certified carbon emission reductions on the market, based on the implementation of activities that allow avoiding carbon emissions from deforestation and forest degradation processes. The obligations of these agreements are that CARBO-TERRA is responsible for developing, implementing, and marketing the REDD+ project, including preparation of the PDD, project validation/registration/verification, sale and registration of emission reduction credits, periodic monitoring and verification, ongoing management of monitoring and commercialization, and administering revenues for the benefit of the parties. The five Indigenous Reservations are obliged to provide CARBO-TERRA with the necessary information and support for project preparation and to implement the REDD+ project activities in accordance with the PDD. The audit team confirmed the agreed benefit-sharing arrangements between CARBO-TERRA and the five Indigenous Reserves. Benefits will be allocated in line with the investment plans and project activities, as well as project administration, periodically approved by the parties. Revenues from the sale of carbon credits will be managed through a special account established by CARBO-TERRA, in accordance with each Reserve's distribution share. The audit team asserts that these agreements will remain in force for the full duration of the project, covering its development, accreditation, registration, and subsequent purchase and sale of carbon reductions in the voluntary market. The audit team independently interviewed the indigenous people from all the five IRs including the Governors of each IR and affirmed that these agreements were signed following the free, prior, and informed consent and the above information was confirmed by these people.

<table>
<tr><th>Indigenous Reserve</th><th>Parties who signed the agreement(s) with CARBO-TERRA</th><th>Agreement Date</th><th>CAB Assessment</th></tr>
<tr><td>Lagos El Dorado, Lagos del Paso y El Remanso</td><td>José Maria Morera Fonseca</td><td>04 May 2021</td><td rowspan="5">The audit team reviewed the five separate trade agreements between CARBO-TERRA and the five Indigenous Reserves and asserts that the information is true and appropriate.</td></tr>
<tr><td>Yavilla II</td><td>Hernando López Valencia</td><td>30 April 2021</td></tr>
<tr><td>Vuelta del Alivio</td><td>Martha Lucia Pedroza Amaya</td><td>04 May 2021</td></tr>
<tr><td>Puerto Nare</td><td>Faiber Giovanni Marin Jimenez</td><td>30 April 2022</td></tr>
<tr><td>Barranquillita</td><td>Adriana Díaz Laverde</td><td>29 November 2022</td></tr>
</table>

These five 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. The audit team asserts that the person signing these agreements, within the scope of the project, is the person with the authority in charge of doing so, based on the CAB assessment discussed above. 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. The GHG Project holder has demonstrated carbon rights, with five development and distribution agreements signed and ratified by the parties involved that ensure the BCR Standard v3.4 requirement is met. Upon interaction with the five IRs, and review of their spatial limits, the audit team confirmed that there are no potential conflicts or overlapping claims to carbon rights.

5.11 Risk management

The audit team verified compliance with the guidelines established in the Permanence and Risk Management Tool v1.1, which seeks to comprehensively evaluate the risks associated with the GHG project in social, environmental and financial terms. As per 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.

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. Furthermore, each identified risk is associated with a specific mitigation *measure, which is in line with the strategic lines defined in the Monitoring Plan. In this view and per the requirements of BCR Standard v3.4/1/ and BCR TOOL. Permanence And Risk Management. v1.1/7/, the audit team verified the inputs, parameters and assumptions as follows:*

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

The audit team reviewed the historical data of extreme climatic and geologic events from IDEAM, UNGRD, and the Colombian Geological Service, cross-checked with the deforestation baseline analysis from which the probability was determined. Assumptions included: (i) continuity of current deforestation drivers, (ii) observed exposure of Indigenous Reserves to extreme events, and (iii) likelihood of leakage based on the mobility patterns of deforestation agents. Vegetation cover monitoring data provided quantitative evidence of land-use change trends. 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 audit team reviewed the project financial model/95/, carbon market sensitivity scenarios, and evidence of >85% secured financing. Assumptions included: (i) stable demand for carbon credits, (ii) conservative carbon price trajectories, and (iii) project break-even before year 7. It was confirmed that the probability of financial stress was estimated based on variance of market prices and project dependency on carbon revenues. 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 audit team reviewed participatory workshops (Anexo 1. Actividades de Participación Comunitaria)/25/27/, governance and land tenure documents (Anexo 4. Documentos Representación y Tenencia de la Tierra RI)/12/, and operational records of the Petition, Complaint, and Claim (PQR) mechanism (Anexo 6)/38/. Assumptions included: (i) that Indigenous Reserves would maintain established governance frameworks, (ii) that conflicts can be managed through existing grievance mechanisms, and (iii) that investment planning would continue to be participatory and transparent. 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 and found that all the risks under social, environmental and financial dimensions are having low risk. The risk analysis through the evaluation of the potential impact and the probability of occurrence obtained ratings for each of the risks, all of them are having low level of risk, no high-level risks were identified.

Dimension	Risk	Classification	CAB assessment
Social	Forced displacement of community members	Low	The audit team reviewed the project's PQR system and comprehensive list of comments which is discussed in detail under section 5.12 of this report and deemed that there is no forced displacement of any community members. Hence, the risk score of low is substantiated.
	Weakening of the governance structures defined by indigenous reserves	Low	During the monitoring period, government structures were strengthened through the activities of the ancestral knowledge school, improvement of malocas, and cultural exchange between reservations. The audit team's assessment of Traditional subsistence production systems, language and medicine is discussed under section 5.6 of this report. Hence, the audit team deemed that this risk is low as the project involved communities in activities implementation.
	Community dissatisfaction with the implementation of the REDD+ project	Low	The audit team reviewed the project's PQR system and comprehensive list of comments which is discussed in detail under section 5.12 of this report and deemed that there was no community dissatisfaction with the project activities. The audit team also interviewed the people from all the five IRs to confirm the same.
	Economic dependence on the income generated by the commercialization of CCVs	Low	The project's implementation of activities such as sugarcane and cacao production systems defined by each reservation to diversify the sources of income of the members of the reservations communities. The audit team's assessment of these activities (A-3.1 to A-3.5) is discussed in detail under section 5.1.1 of this report. Hence, the audit team deemed

			that the economic dependence of communities only on the commercialization of CCVs is low.
	Cultural changes (e.g. loss of traditional IR practices)	Low	During the monitoring period, the implementation of projects aimed at strengthening traditional practices and cultural identity (ancestral knowledge school activities, maloca improvement, and cultural exchange between reservations). These activities were verified and confirmed by the audit team as described under activity EC-1.2 (# of High Conservation Values identified in the project area) and activity A-13.5 under section 5.6 of this report. It is asserted that the cultural and traditional aspects are included in the life plans of the five IRs witnessed during onsite visit and document review process. Hence, it is deemed that there is no or low cultural changes among IRs.
Environmental	Extreme weather events (e.g. floods, mass removal phenomena, etc.)	Low	The audit team verified and confirmed that there was no incidence of extreme weather events upon thorough web search (http://repositorio.gestiondelriesgo.gov.co/handle/20.500.11762/23/discover?rpp=10&etal=0&query=gu).
	Displacement of deforestation actions by project implementation	Low	Forest loss in the leakage area was less than estimated in the baseline scenario. This was confirmed by the audit team, and its assessment can be found in section 5.2.4 of this report.
	Fires of anthropic origin	Low	During the monitoring period, no forest fires were recorded. anthropic origin in the project area upon thorough review of satellite images as explained under section 5.1.2.1.2 of this report. Hence, the risk score is appropriate as this risk is low.
	Expansion of the agricultural frontier	Low	During the monitoring period, forest loss was quantified in the project area; however, it was lower than estimated in the baseline scenario. This was confirmed by the audit team upon review of spatial datasets of project boundaries and verifying with Google Earth Pro application and its assessment can be found in section 5.2.4 of this report.

	Pests and diseases in production systems	*Low*	*During monitoring period in 2024, a small proportion of loss of cacao individuals was recorded in the crops established in Vuelta del Alivio and Yavilla II. As mitigation measures, appropriate phytosanitary management was developed for the crop and replacement of affected individuals. The audit team reviewed the cacao project development contract report/21/ specified fungal disease monitoring of root infections caused by the Damping Off complex, leading to seedling losses due to excess moisture and temperature fluctuations. Affected seedlings showed root decay and discoloration. Corrective measures included improving drainage in planting bags and nursery beds, increasing spacing between bags, and applying a broad-spectrum fungicide every 8 days. Field visits to five nurseries in the Vuelta del Alimento reservation assessed seedling health, identifying pests on foliage and recommending insecticide application (ABAMEX, 5 ml per 20 L pump). The pest and disease incidence is significantly low as determined by the audit team upon review of above evidence and hence, the risk score is appropriate.*
	Changes in land uses in the project area	*Low*	*During the monitoring period, forest loss was quantified in the project area. However, this was lower than that estimated in the baseline scenario. This was confirmed by the audit team, and its assessment can be found in section 5.2.4 of this report and hence, the risk score is appropriate.*
financial	*The project breaks even after more than 7 years*	*Low*	*The project has already reached the financial break-even point and confirmed by the audit team upon review of project's financial model/95/ and hence, the risk score is appropriate.*
	Market price sensitivity	*Low*	*During the monitoring period, the variation of the prices of the CCVs were not significant.*
	Annual budget deficit	*Low*	*During the monitoring period, there was no budget deficit and the activities prioritized in the Annual Plans were implemented as verified*

			and confirmed under section 5.1.1 of this report and hence, the risk score is appropriate.
	Delays in the execution of project activities due to poor budget programming	*Low*	*During the monitoring period, there was no budget deficit and the activities prioritized in the Annual Plans were implemented in scheduled timeframe and hence, the risk score is appropriate.*
	The project ensures a financing percentage of less than 50%	*Low*	*During the monitoring period, the project secured a funding percentage of more than 50% and hence, the risk score is appropriate.*
	Financial viability of the project	*Low*	*As all the intended and planned project activities are implemented in scheduled timeframe and that more than 50% of the funding was received, the audit team deemed that the project is financially viable and hence, the risk score is appropriate.*

The audit team assessed the application of Permanence and Risk Management Tool by the project holder v1.1 and confirmed that the identified risk categories: social, environmental, and financial risks were cross-referenced with the tool's prescribed criteria. The probability and impact ratings were assigned following the ordinal scale approach outlined in the PMBOK® Guide (low = 1, medium = 2, high = 3). These were combined to derive a composite score, consistent with the risk aggregation approach recommended by the tool. The consolidated results were then utilized to define the project's overall risk profile. The tool's assessment verified that the risk analysis effectively captured: (i) vulnerability to natural and human-induced threats, (ii) social risks connected to Indigenous lands, and (iii) financial and market-related risks influencing carbon credit transactions. Accordingly, the project proponent has implemented a comprehensive risk analysis and management framework consistent with the Permanence and Risk Management Tool v1.1. The process was based on well-defined parameters and assumptions, supported by strong evidence and targeted mitigation strategies addressing environmental, social, and financial aspects. Therefore, the audit team deemed that the application of the tool is appropriate and consistent with the BCR Standard and the VVM. 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. The five IRs identified in the project area are Lagos El Dorado IR, Vuelto del

Alivio IR, Yavilla II IR, Puerto Nare IR and the Barranquillita IR. Each of these five IRs are represented by the respective Governors/captains who are the legal representatives selected through election process. The project holder has actively engaged the people from all the five IRs represented by the respective governors in project design and implementation and in participatory decision-making process. This was confirmed by the audit team through review of carbon ownership and rights documents which is discussed in detail under section 5.10 of this report and through independent interviews with the five IRs who are the project proponents for the Dabucury REDD+ project.

To ensure active participation of local communities in the design and implementation of projects 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 audit team's assessment of participatory decision-making process is confirmed through review of formation of REDD+ governance committee in each IRs/43/. The project involved forming a committee comprising representatives from each of the five participating IRs to manage and coordinate the REDD+ DABUCURY project activities within their respective territories. Each committee, made up of nine members and a legal representative from the indigenous reservations, was responsible for ensuring compliance with project activities, maintaining productive systems, monitoring territories, identifying and prioritizing community needs, promoting social investments, strengthening community organization, and supporting the implementation of life plans. The project coordination included the hiring and annual financing of committee members, provision of necessary equipment, coverage of recurring operational costs, training in relevant technical and administrative areas, and establishment of dedicated offices for each REDD+ DABUCURY committee. The profile report/43/ describes the organizational chart and functions of each member in the committee, name and contacts, payment received etc and is signed by the respective Governors. The audit team deemed that as the governors and members from each IRs are involved in the decision-making process, the project ensured active participation and comprehends priorities and concerns of project activities. Further, the audit team's assessment of training and resources provided to empower community members to actively participate in the project activities, is discussed in detail under section 5.1.1 (Activities 2, 3, 4, 13, 14 and 16). The audit team confirmed that the project respects and incorporates several activities to promote and nurture local customs, traditions, and knowledge as part of project design and implementation through development of traditional production systems, preserving the elements of traditional cultural identity which is discussed in detail under section 5.1.1 (Activity 13) and under section 5.6 (activity EC-1.2) of this report. This was acknowledged by governors, women leaders, representatives of the elderly or older adults, representatives of young people, guaranteeing the participation of the local communities in the design and implementation of the project activities.

The audit team assessed the steps taken by the project holder to conduct a comprehensive assessment of the affected stakeholders by review of meeting minutes of participatory workshops conducted in each IR before validation of the project. The agenda of these *meetings included the harmonization of the event and presentation of attendees, followed by an overview of the REDD+ objectives and a detailed presentation of the project, formation and functions of REDD+ committee. The objectives of the participatory workshop were then outlined, leading to discussions that resulted in commitments and agreements among participants. The workshop concluded with the reading and signing of the minutes, formally closing the session. This workshop was attended by traditional authorities, the community captain, members of the community in general, and representatives of the companies Carbo Sostenible S.A.S. and Terra Commodities S.A.S. The discussions in these workshops included a review, analysis, and dissemination of the REDD+ socio-environmental safeguards conducted to prevent project risks and negative impacts while protecting indigenous rights, causes and drivers of deforestation and degradation. The safeguards ensure legal compliance, forest monitoring, community participation, information transparency, respect for territorial governance and rights, and capacity building for decision-making. They also promote traditional knowledge, equitable benefit-sharing, and support for forest conservation, sustainable resource management, and territorial planning. The audit team also reviewed billboards presented at these general assemblies, providing information on problem trees, solutions, maps, housing, health, education, territorial monitoring etc., list of attendance, photographs/video of the assemblies, independently interviewed the people from five IRs to confirm that the project holder has conduct a comprehensive assessment of the affected stakeholders in all the five IRs through surveys and interviews. The project holders have gathered information on a continuous basis, about the stakeholders, such as their interests, concerns, and potential influence on the project by conducting surveys, interviews, workshops and general assemblies/97/ as explained above. Hence, the audit team is of the opinion that this general assemblies and workshops have enabled them to make informed decisions and develop appropriate strategies to address any potential issues or conflicts. Through the comprehensive assessment, the project holder has ensured that their interests are considered, potential risks are identified, and appropriate mitigation measures are put in place. 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 upon interaction with Governors and indigenous people from the IRs. Section 7 of the validated PDD provides detailed information on stakeholders impacted by the project, social, economic, and cultural diversity among stakeholders, expected changes in stakeholder well-being and other characteristics. Hence, the audit team asserts that the project's stakeholder engagement and consultation meets the requirements of section 16 of the BCR Standard v3.4.*

The audit team's assessment of appropriate mechanisms for stakeholders to comment on the project and their active involvement is confirmed through review of formation of REDD+ governance committee in each IRs/43/ which provides information on roles and functions of the REDD+ committee member. One of the members of the committee i.e., PQRS member, served as a communication channel between the DABUCURY REDD+ Project and the community, receiving and recording questions, complaints, claims, and suggestions (PQRS) with details such as date, category, activity, parties involved, and response status. It supported timely responses, informed claimants of outcomes, and maintained records for monitoring PQRS. Additionally, the committee assisted in preparing bi-monthly and annual *reports, disseminated project objectives, and promoted awareness of the DABUCURY REDD+ Project to support daily activities aimed at forest conservation within the reservations.*

The audit team reviewed the Minutes of Ratification of Agreements/97/ in which agenda of the meeting was confirmed to cover Presentation of the assembly participants, name, reservation/role, Presentation of the workshop objectives, Commitments of the parties and Reading of the minutes and signature. This was ratified by the respective Governors, REDD+ committee members and the project team members from Carbo Sostenible S.A.S. and Terra Commodities S.A.S. it highlighted the responsibility of REDD+ committee with one of the main functions being petitions, complaints and claims (PQR) system. Review of minutes of the dissemination of the Dabucury REDD+ project/97/ held in February 2024 included Dissemination of the use of the PQR system and Procedure for the registration, monitoring, and management of petitions, complaints, and claims as one of the main points of agenda. The audit team confirmed that the management of the project's REDD+ activities will be carried out by the members of the REDD+ Committee, who perform functions ranging from coordination, administrative and technical matters, to the PQRs. These activities ensure the governance of the communities in their territories during the execution of REDD+ project activities, such as: Maintenance of profitable productive alternatives, social investment and monitoring of REDD+ territories and Identification and prioritization of the community's specific needs. The Project socialization minutes also includes procedure for the registration, monitoring and management of PQR which is identical to that presented in section 15 of the validated PDD. The audit team conducted independent interviews with Governors, REDD+ committee members and people from all the five IRs, and reviewed the Petitions, Complaints and Claims System section in Procedimiento QC-QA Dabucury.pdf along with PQR log format and filing PQR format to confirm the existence of an effective PQR system through which stakeholders can comment on the project and the resolution of the same by the project holder.

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).

The audit team reviewed the meeting minutes of general assemblies and workshops signed by the respective governors of each IRs, REDD+ members and Carbo-Terra members and the agenda included presentation of participants from each reservation, name, village/reservation, role, general presentation of the REDD+ project, presentation of the objectives of the participatory workshop, presentation of the methodology for the *preparation of the workshop by the communities, commitments and agreements and closing of the workshop, reading of the minutes and signing. The attendance list of participants, photographs of the meetings and billboards presented at the meetings were confirmed by the audit team during the current monitoring period 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 reviewed the invitation letters/97/ sent by the project coordinator to each of the five IRs Governors to make a representation in the general assemblies or workshops with date and time of meeting, agenda to be discussed and the project members conducting the workshops. 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 and it was confirmed through review of screenshots/97/ of the same by the audit team. Hence, the audit team deemed that the project holder has invited representatives of directly affected local stakeholders and has provided evidence of sent invitations which is deemed satisfactory by the audit team. 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.

The audit team reviewed the comments made by the stakeholders during this monitoring period. The project holder has received the comments through the Format to register a Request for Suggestion, Complaint or Claim regarding the REDD+ Project which is signed by person who receives the PQR and the User who performs PQR Filing. These formats are filled in by the stakeholders from different IRs and the response to these letters are provided to the audit team. The audit team reviewed the correspondence between the project and its stakeholders maintained at the Miraflores Office and confirms that the project holder adequately considered and addressed stakeholder inputs. All the comments received by the project were related to concerns or requests and the audit team reviewed the available evidence and verified that the feedback received did not result in comments warranting inclusion or changes to the project design. The table below provides a comprehensive list of comments, including the contact details of the stakeholder who made the comments and their resolution along with CAB's assessment.

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*	*2 kg of organic fertilizer will be applied per plant; 400 grams of agricultural lime*	*The audit team, upon review of project holder response letter to*

	foliar fertilizer applications	*were applied to each of the sugarcane plants.*	*Leidy Montenegro dated 22 September 2023, 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, upon review of project holder response letter to Gilberto Londoño dated 22 September 2023, 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, upon review of project holder response letter to Erika Vargas dated 24 July 2023, 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.*	*The audit team, upon review of project holder response letter to Martha Lucia Pedroza dated 24 July 2023, asserts that the comments have*

		Payment will be made on July 19, 2023; receipt attached.	*been addressed by the project holder and resolved them effectively/99/.*
Yavilla II IR			
Community as a whole Dated 18/04/2024	*Grievance regarding the increase of payment for working in cacao plantation, grievance regarding the additional payments for working in nurseries to raise cacao plantings*	*The grievances made by 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 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.*	*The audit team, upon review of project holder response letter to Yavilla II IR dated 25 April 2024, asserts that the 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/. Hence, the audit team examined all information related to the stakeholder consultation based on the above assessment of evidence, concluded that the project holder carried out the respective consultation on the implementation of the project, in accordance with the provisions of section 16.1 of BCR Standard v3.4

5.12.1 Public Consultation

In compliance with section 16.2 of the BCR Standard v3.4, the Dabucury REDD+ project was submitted for public comment on the BCR registration platform from (20/03/2025 - 19/04/2025) and did not receive any public comments. 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.

All the members of the audit team specified under section 3.3 of this report have signed the Statement of 'Conflict of Interest' Declaration (FORM 03-04) and is submitted to the BCR Registry at the time of submission of this report. In this form, all the audit team members have declared that he/she shall not provide any consultancy services to the organization in the next two years, has not offered or marketed any consultancy services during the course of the audit of the organization, has not advised/suggested anything to client to give the impression that certification would be simpler or less expensive, has understood that EPIC can take whatever action it deems fit in the event it is discovered that team members have not compiled with this undertaking and have declared to ensure to safeguard impartiality in all levels. In order to avoid any actual or perceived conflict of interest, the EPIC has conducted Analysis of Conflict-of-Interest situations impacting impartiality at Operational level confirming the absence of actual, potential, or perceived conflicts.

EPIC constantly maintains a documented Impartiality Management Policy and the Quality Policy Statement, consistent with ISO 17029 and ISO 14065 which is available on EPIC's website (https://epicsustainability.com/downloads.html). EPIC also has Impartiality committee established to safeguard the impartiality at all levels of the organization. EPIC maintains Organisational structure document demonstrating their structural and functional independence available at (https://epicsustainability.com/downloads.html). EPIC is accredited according to the applicable regulations and the provisions of the BCR Standard available at (https://biocarbonstandard.com/en/validation/).

As per the EPIC's Procedure for Allocation of Resources, Roles and Responsibilities, a Technical Reviewer is an individual who has been qualified in specific technical areas by the Auditor Evaluation Panel to independently review the draft final validation/verification report. The technical reviewer is under the supervision of the Head-Operations, and the roles and responsibilities are defined in their job description. The technical review can also be done by a team in which case the technical reviewer having GHG knowledge is assisted by a sector expert as relevant to the project activity. EPIC will designate qualified personnel, independent from the validation or verification team, to ensure that all related activities have been properly completed. These reviewers will not have participated in the planning stages, such as preparing the audit or evidence-gathering plans, and will have had no direct *involvement in the validation or verification activities to ensure impartiality and objectivity in the review process.*

An independent review team will evaluate whether the verification or validation has been properly designed, and all related activities have been completed as planned. The team will review the key decisions made during the process, assess whether sufficient and appropriate evidence has been collected, and determine if the evidence adequately supports the opinion formed by the verification or validation team. Additionally, the reviewers will examine the GHG statement and the corresponding verification or validation opinion to ensure their consistency, accuracy, and overall reliability. It verifies the consistency of dates, figures and versions of the documents used.

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 to confirm whether the internal procedures established and implemented by EPIC were duly complied with and whether such opinion or conclusion was reached objectively and in compliance with applicable requirements. The independent technical reviewer may approve the report as such or return it, with the comments or findings to be resolved by the verification team 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 technical review will be completed before the issuance of the verification opinion. The FVR (after resolutions of all findings) is then submitted to the Head of Operations seeking final review and approval. As such, the audit team concludes that the EPIC's QA/QC process complies with the requirements of section 7.2 of VVM v2.4 and ISO/IEC 17029:2019 and ISO 14065:2020.

7 Verification opinion

EPIC, contracted by Carbo Sostenible SAS, on behalf of the project owners, has carried out the independent verification of emission reductions for project activity of the "DABUCURY REDD+ PROJECT", in Miraflores, Guaviare, Colombia. The verification was initiated based on the Proclima methodology: AFOLU Sector Methodological Document Quantification of GHG Emission Reductions or Removals from REDD+ Projects v2.2 dated 05 February 2021, the monitoring plan contained in the validated PDD v12, and the Monitoring Report v5, 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.

EPIC's verification approach is based on an understanding of the risks associated with the project activity description, monitoring system, reporting of GHG emissions data, and controls to be implemented to mitigate GHG emissions. EPIC planned and carried out the verification based on the baseline and monitoring methodology, emission reduction spread sheets and other supporting documents made available to the EPIC audit team by the Project Holder that was deemed necessary to perform the tasks, provide the agreed level of assurance and that the reported GHG emission reductions are fairly declared.

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:

- *Any inconsistencies or non-conformities identified during the audit process were addressed by issuing findings and all have been successfully closed. The updated documentation submitted by the project proponent was meticulously reviewed and re-evaluated against the applicable guidance documents. This assessment was conducted through an iterative process until all Clarification Requests (CLs) and Corrective Action Requests (CARs) were satisfactorily resolved. The EPIC audit team identified a total of 16 CLs and 17 CARs. Annex 2 provides a detailed summary of each finding, including the issues identified, the corresponding responses from the project proponent, and the final conclusions, along with any subsequent modifications to the project documentation. No Forward Action Requests (FARs) were issued for the project during the verification period.*

- *The verification process enabled the audit team to conclude that the proposed project activity is in full compliance with the requirements of the GHG program. Furthermore, the audit team confirmed that the project has been implemented in accordance with the Project Design Document (PDD), meeting the defined objectives, scope, and verification criteria as outlined in 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. For the current monitoring period, the project has substantiated its contribution to the Sustainable Development Goals (SDGs), specifically SDG2, SDG4, SDG5, SDG8, SDG15 and has demonstrated compliance with the established criteria and indicators for co-benefits as the project applies to Wax Palm special category complying with BCR Standard v3.4 requirements.*

- *The audit team issues a positive verification opinion 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

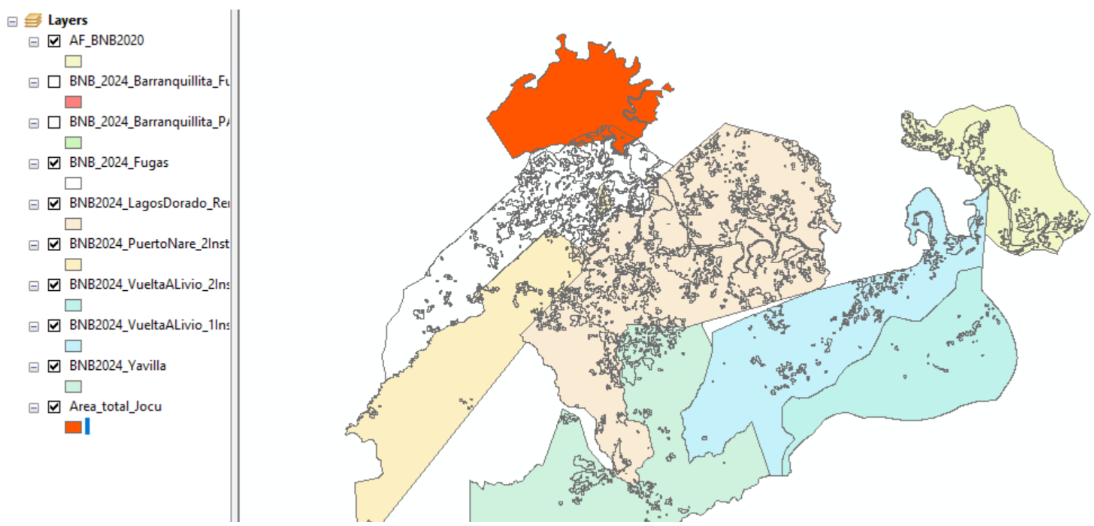
Conservation. The PH also included information on Barranquillita IR in the updated MR. the audit team confirms the changes made and **closes** this item effectively.

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:*

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

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 <u>*Project profiles:*</u> • *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* <u>*Project activity reports (visit forms):*</u> • *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	*https://biocarbonstandard.com/en/tools/*	*BCR*	*/5/*	*BCR*

Verification (MRV). Version 1.0				
BCR tool. Sustainable Development Safeguards SDSS Tool version 1.1	https://biocarbonstandard.com/en/tools/	BCR	/6/	BCR
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	PH	/10/	PH

	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*			
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	*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*	*PH*	*/13/*	*PH*

INCORA 3918 of 1994 (extension)	*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*			
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	*Anexo 1. Actividades de Participación Comunitaria/1.7.*	*PH*	*/17/*	*PH*

meetings and workshops convened – A1.1				
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	*Anexo 5. Evidencias Monitoreo/3er periodo/RI/Monitoreo/Capacitación monitoreo 2023/Actas y listado*	*PH*	*/32/*	*PH*

monitoring – A14.1, 14.2				
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 Anexo 5. Evidencias Monitoreo/3er periodo/RI Lagos El Dorado/Lagos El Dorado/Restauracion pasiva	PH	/35/	PH
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. Procedimiento de Control de Calidad y Formatos. 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.xlsx* *Anexo 7. Cumplimiento Legal* *Anexo 7. Cumplimiento Legal\7.3. Resoluciones RI*	*PH*	*/46/*	*PH*
Proposed Reference Level of Forest	*https://www.ideam.gov.co/web/tiempo-y-clima/climatologico-mensual/-/document_library_display/xYvlPc4uxk1Y/view/84129627*	*IDEAM*	*/47/*	*IDEAM*

Emissions from Deforestation in Colombia for REDD+				
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.	*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*

Action line 1.				
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. 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*	*PH*	*/53/*	*PH*
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 the Republic 2006-04-20	*Ley 1021 de 2006.pdf*	*PH*	*/66/*	*PH*
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	*Proposed reference level of Colombia's forest emissions 2019.pdf*	*PH*	*/78/*	*PH*

of Colombia's forest emissions from deforestation for payment for REDD+ results under the 2019 UNFCCC				
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	Cartilla Interpretacion Nacional de Salvaguardas Final.pdf	PH	/84/	PH

of Social and Environmental Safeguards for REDD+ in Colombia				
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 4.2.3. Constancia MinInterior - Representación Legal - RI Vuelta del Alivio.pdf	PH	/87/	PH
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* *Acta de posesión LD.jpeg*	*PH*	*/91/*	*PH*
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	*Acta de elección VA.pdf* *Certificado MinInterior VA.pdf* *Vuelta del Alivio_CC Capitán.pdf*	*PH*	*/93/*	*PH*

the Vuelta del Alivio (2023 – 2025).	*Vuelta del Alivio_RUT.pdf* *Acta de posesión VA.jpeg*			
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* *Inicio actividades Puerto Nare 15012019.pdf*	*PH*	*/96/*	*PH*
Ongoing communication with IRs people	*folder Anexo 5. Evidencias Monitoreo/* *3er periodo/Evidencias convocatorias y comunicación* *folder Anexo 1. Actividades de Participación Comunitaria*	*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*	*PH*	*/98/*	*PH*

	PQR- RI. LD 30-06-2023.pdf PQRS. lagos del dorado. Leidy montenegro-Gilberto Londoño sep 20-23.pdf			
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*
GHG platforms reviewed for ADC	*Plan Vivo https://www.planvivo.org/markit-registry* *Joint crediting mechanism https://www.jcm.go.jp/projects/all* *International Carbon Registry https://www.carbonregistry.com/credits* *BCR Standard https://globalcarbontrace.io/carbon-credits* *CERCARBONO https://www.ecoregistry.io/projects-list/cercarbono-co2*	*Web search*	*/106/*	*Web search*

	REDD. plus https://redd.unfccc.int/ Verified Carbon Standard https://registry.verra.org/app/search/VCS/All%20Projects Gold Standard https://registry.goldstandard.org/projects?q=&page=1			
Protocol for the Quantification of Deforestation in Colombia	DIGITAL IMAGE PROCESSING PROTOCOL FOR QUANTIFYING DEFORESTATION IN COLOMBIA V.2.pdf	Websearch	/107/	Websearch
Confidential Agreements and Documents	Anexo 3. Acuerdos y Documentos Confidenciales 3.11. Fiduciarias	PH	/108/	PH
Accountability workshops and meetings	folder Anexo 1. Actividades de Participación Comunitaria, specifically in subfolders 1.1. RI Lagos El Dorado/1.1.9. Rendición de Cuentas Verificación 1 - Lagos El Dorado (26-01-2023) and 1.1.13. Rendición de Cuentas Verificación 2 (19-09-2024); 1.2. RI Vuelta del Alivio/ 1.2.8. Rendición de Cuentas Verificación 1 - Vuelta del Alivio (25-01-2023) and 1.2.12. Rendición de cuentas (17-09-2024); 1.3. RI Yavilla II/ 1.3.7. Rendición de Cuentas Verificación 1 - Yavilla II (21 01-2023 y 22-01-2023) and 1.3.10. Rendición de cuentas (20-09-2024); 1.5. RI Puerto Nare/ 1.5.8. Rendición de cuentas (18-09-2024).	PH	/109/	PH
Landsat satellite images	LC08_L2SP_006059_20221227_20230113_02_T1	PH	/110/	PH

	LC09_L2SP_006059_20240802_20240803_02_T1			
Letter of Intent _ Barranquillita IR	1 R.I. Barranquillita Guaviare Carta de intención(1)	PH	/111/	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 indicators	Project activity	Contribution	CAB assessment
2.3	*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 reviewed the payment records/21/ of beneficiaries from each IRs for implementing chagras, sugarcane and cacao and confirms that the average income reported in SDG tool is true and accurate. The payment records provide information on name, ID, number of working days, payment made date and the amount received. 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 beneficiaries from all the IRs were sufficient to be deem that indigenous people including women have improved their income with productive systems implemented by the project resulting in contribution to the SDG indicator 2.3.2.*
		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 monthly project activity reports/22/ that contain summary of activities where general assemblies were held to discuss on sugarcane cultivation in Puerto Nare and Lagos El Dorado IRs and cacao production in Vuelta del Alivio IR and Yavilla II IR, photographs and videos of activities, participants attendance list with names and thumb impressions, approved by the REDD+ committee member and respective Governor of IR. The audit team reviewed the maps and*
		Cacao	*34.1 ha*	

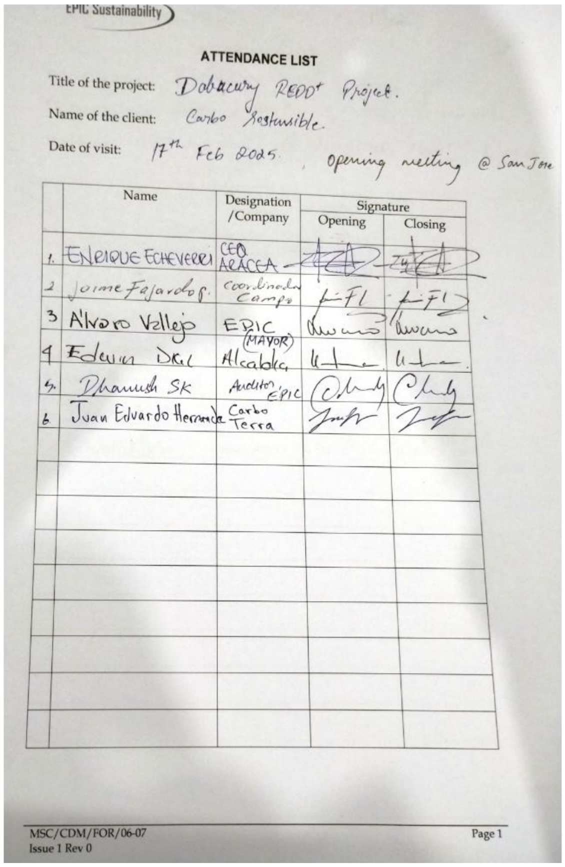
				shapefiles of sugarcane and cacao cultivation to confirm the areas reported in MR and deemed to be true and accurate. The audit team visited the areas and interviewed the beneficiaries of both IRs and based on the above assessment, it was confirmed that 13.6 ha (4.7ha in Puerto Nare; 8.9 ha in Lagos 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 areas. 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, based on the reviewed supporting documents explained above/22/ and visits to these areas confirmed 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. Hence, it is deemed that this activity has contributed to the SDG 2.4.1 indicator.
4.3	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 audit team reviewed the development contract or the progress report of sugarcane activities/19/ that contained photographs, signatures/thumb impressions of beneficiaries', description of the activities conducted during the monitoring period in Lagos El Dorado IRs. The Technical Assistance Contract of May 18, 2023, engages a specialized company to provide agricultural support for the design, implementation, management, harvesting, and processing of panela sugarcane cultivation within REDD+ beneficiary communities in Guaviare, Colombia. The contract covers the establishment of 7.5 hectares of new crops and the maintenance of 3 hectares across the Lagos El Dorado, Lagos del Paso, and El Remanso reservations. Between April 1–30, 2024, activities included hilling, amendments, replanting, cleaning, weed control, and defoliation

				of sugarcane crops, along with monitoring of cultural practices. To execute the Technical Assistance contract, the coordinating technician and the technical assistants have been hired. The personnel hired to date are also provided in these reports. The report summarizes technical, administrative, and financial progress achieved during April, May and June 2024. The people of Lagos El Dorado IR further 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 numbers reported in the MR to be accurate /19/. The audit team deemed that the activity is satisfactorily achieved by the project during this monitoring period. Hence, the audit team deemed that the reported numbers are confirmed to be true and accurate. This ensured participation of youth and adults including women in formal and non-formal education and resulting in SDG 4.3.1 contribution.
		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. The Theoretical and practical training on community-based monitoring report confirmed that between March 27 and April 9, 2023, a field trip was conducted from Miraflores to the targeted reservations to provide theoretical and practical training on monitoring. The sessions included social mapping exercises using physical maps to assess forest cover and changes over 2008–2018 and 2019–2022, which helped define monitoring routes based on temporal, spatial, logistical, and risk considerations. Training also covered the review of field

				equipment, practical exercises in data collection, field log completion, and proper use of georeferencing tools. A guide for identifying terrestrial mammal tracks was provided to support indirect species monitoring. Based on the assessment of monitoring teams' technical skills, recommendations were made for implementing an effective, community-based monitoring system. Hence, the audit team deemed that the reported numbers in SDG excel tool are confirmed to be true and accurate. This ensured participation of youth and adults including women in formal and non-formal education and resulting in SDG 4.3.1 contribution.
5.5	*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 REDD+ committee election profile document/43/ of these IRs. The project established a REDD+ Committee in each Indigenous Reservation, composed of eight community members and one legal representative, to manage and oversee Dabucury REDD+ activities. The committee's responsibilities include maintaining productive systems, monitoring territory, identifying social investment needs, improving community organization, and supporting the life plan. Project coordination will finance and equip the committee, cover recurring costs, and provide training on project management, governance, document management, PQRS procedures, life plan implementation, and development of internal regulations and statutes. The reports also contained the list of committee members from each IR and the values reported are confirmed to be true and accurate, supporting 18 women involvement in the REDD+ committee performing under various positions like coordinator, technician, Secretariate, PQRS etc. The audit team also reviewed the photographs of this activity and confirmed that 37% of women are in managerial positions and hence, contributing to the SDG 5.5.2 indicator./43/ This confirms*

				the involvement of women in leadership roles at all levels for decision-making in political, economic and public life.
8.5	*8.5.1 Average hourly earnings of female and male employees, by occupation, age and persons with disabilities*	*Sugarcane and cacao*	*$8,750/hour*	*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 four IRs/21/ where cultivation of sugarcane and cacao is carried out. The payment records provide information on name, ID, number of working days, payment made date and the amount received. The audit team also verified the reported numbers in SDG excel tool and supporting document and deemed that the values are calculated appropriately for 6 hours of work per day. 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. Hence, the audit team deemed that the project activity (sugarcane and cacao cultivation) contributed to the SDG 8.5.1 indicator.*
15.1	*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 and shapefiles/15/ to determine the total area of the project which is 1,55,125.01 ha. This is also confirmed by review ofER calculation sheets/16/ (Cell #: C103) in DEF_MONITORING 2024 worksheet. In the same worksheet, cell #: B88 was reviewed to confirm that 134,885.46 ha of forest stands in the project area at the end of this monitoring period as of August 2024. The audit team confirms the forest area as a proportion of total land area to be 87%, meeting the requirement of the SDG 15.1.1 indicator ensuring the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests.*

Annex 6. Sample Attendance List from Onsite Audit



EPIC Sustainability

ATTENDANCE LIST

Title of the project: Dabucury REDD+ Project.

Name of the client: Carbo Sostenible.

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

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

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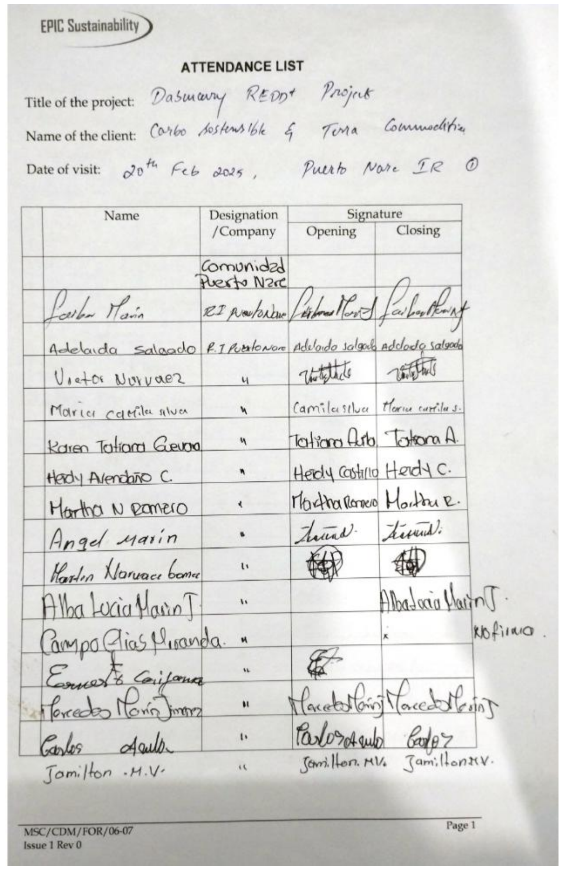

EPIC Sustainability

ATTENDANCE LIST

Title of the project: Dabucury REDD+ Project

Name of the client: Carbo Sostenible & Terra Commodities

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

	Name	Designation /Company	Signature Opening	Closing
		Comunidad Puerto Nare		
	Leiber Marin	RI Puerto Nare		
	Adelaida Salgado	R.I Puerto Nare		
	Victor Narvaez	"		
	Maria camila silva	"		
	Karen Tatiana Guevara	"		
	Heidy Avendaño C.	"		
	Martha N Romero	"		
	Angel Marin	"		
	Marlon Narvaez Gomez	"		
	Alba Lucia Marin T.	"		
	Campo Elias Miranda.	"		No firmo.
	Ernesto Caifama	"		
	Marcelo Marin Jimenez	"		
	Carlos Agudelo	"		
	Jamilton .M.V.	"		

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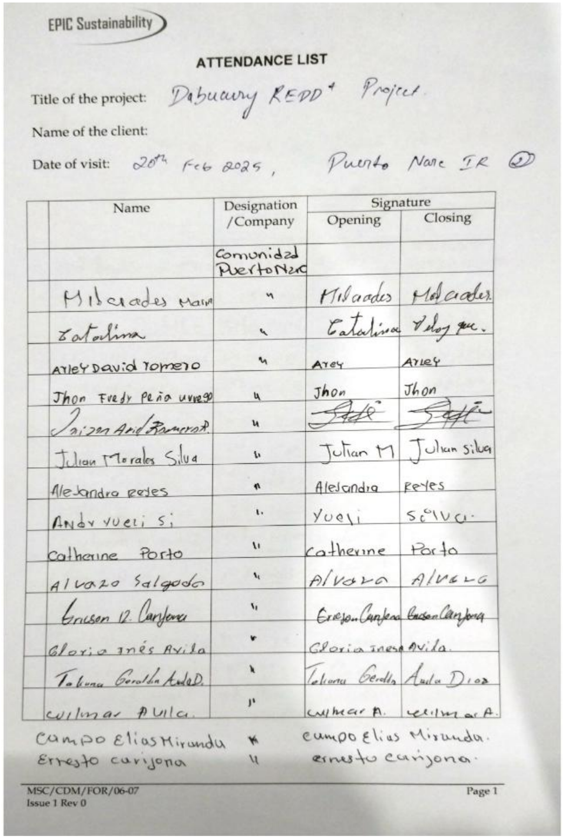
EPIC Sustainability

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	Signature Closing
	Comunidad Puerto Nare		
Milciades Marin	"	Milciades	Milciades
Catalina	"	Catalina	Veloz que.
Arley David Romero	"	Arey	Arley
Jhon Fredy Peña urrego	"	Jhon	Jhon
Jaizon Ariel Ramirez R.	"	[illegible]	[illegible]
Julian Morales Silva	"	Julian M	Julian silva
Alejandro Reyes	"	Alejandro	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 Inés	Avila.
Tatiana Geraldin Avila D.	"	Tatiana Geraldin	Avila Dias
wilmar Avila.	"	wilmar A.	wilmar A.

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

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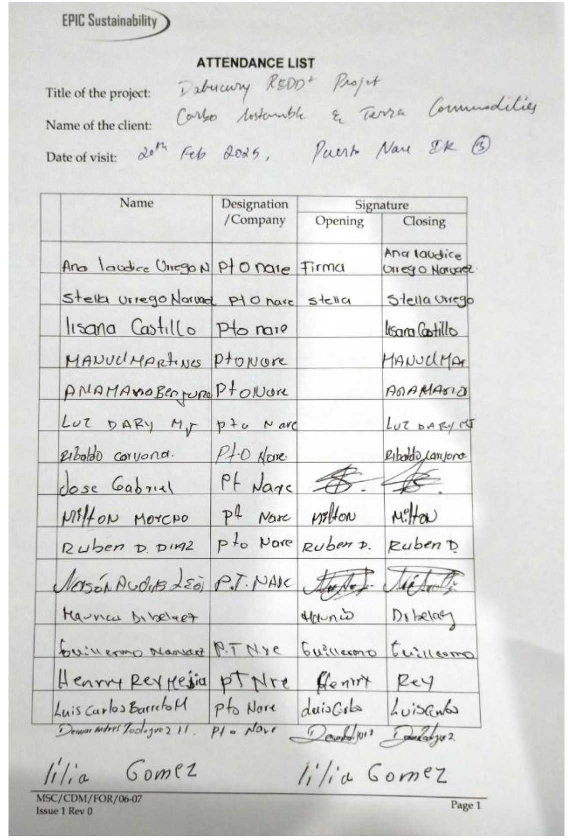
EPIC Sustainability

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	Signature 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	PtoNare		MANUEL MAr
ANAMAria Benjumea	PtoNare		ANAMAria
Luz DARY M.J	pto Nare		Luz DARY MJ
Riboldo caryona.	Pto Nare		Riboldo carijona
Jose Gabriel	Pt Nare	[illegible]	[illegible]
Milton Morcho	Pt Nare	Milton	Milton
Ruben D. DIAZ	pto Nare	Ruben D.	Ruben D
Nelson Audias León	P.T. NAre	[illegible]	[illegible]
Mauricio Dibelaet		Mauricio	Dibelaey
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 II. Pto Nare Dewar Rodriguez Dewar Rodriguez.

lilia Gomez lilia Gomez

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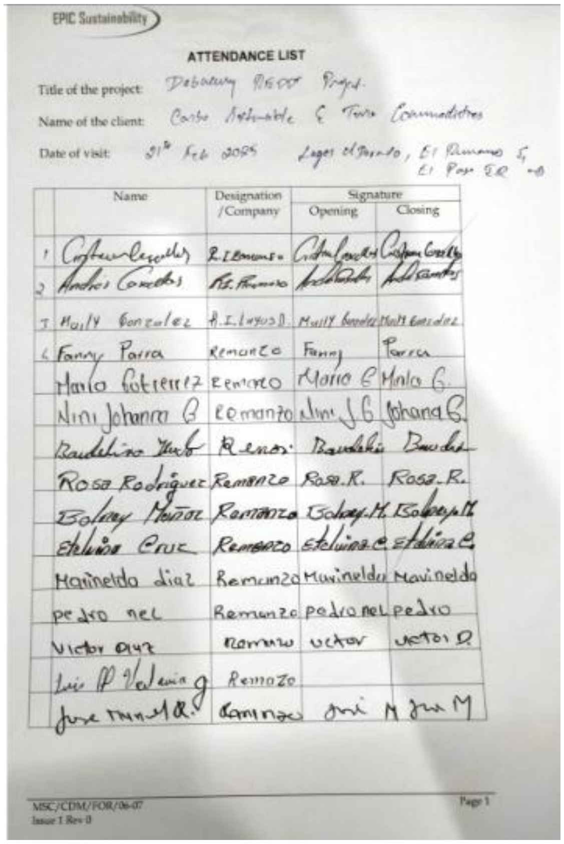

EPIC Sustainability

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, El Remanso & El Paso ER

	Name	Designation /Company	Signature Opening	Signature Closing
1	Cristian Camelo	R.I. Remanso	[illegible]	[illegible]
2	Andrés Camelo	R.I. Remanso	[illegible]	[illegible]
3	Mully Gonzalez	R.I. Lagos D.	Mully Gonzalez	Mully Gonzalez
4	Fanny Parra	Remanso	Fanny	Parra
	Maria Gutierrez	Remanso	Maria G	Maria G.
	Nini Johanna G	Remanso	Nini J G	Johana G.
	Baudelino [illegible]	Remanso	Baudelino	Baudelino
	Rosa Rodriguez	Remanso	Rosa.R.	Rosa.R.
	Boleny Muñoz	Remanso	Boleny.M.	Boleny.M.
	Etelvina Cruz	Remanso	Etelvina C.	Etelvina C.
	Marinelda diaz	Remanso	Marinelda	Marinelda
	pedro nel	Remanso	pedro nel	pedro
	Victor Diaz	Remanso	victor	victor D.
	Luis P Valencia G	Remanso		
	Jose Manuel R.	Remanso	Jose M	Jose M

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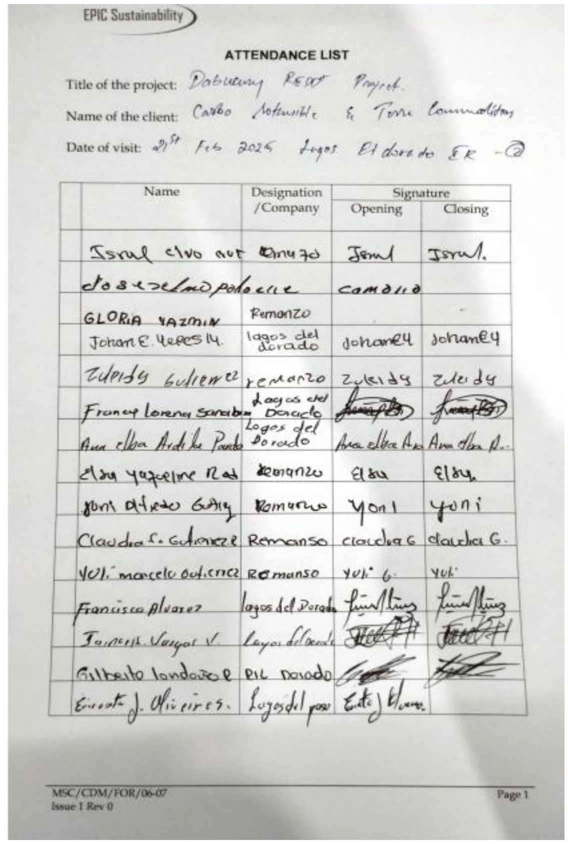

EPIC Sustainability

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 - ②

	Name	Designation /Company	Signature Opening	Signature Closing
	Israel clvo ruiz	Remanso	Israel	Israel.
	Jose Eselmo palacio		camarllo	
	GLORIA YAZMIN	Remanzo		-
	Johan E. Yepes M.	lagos del dorado	Johaney	Johaney
	Zuleidy Gutierrez	remanzo	Zuleidy	Zuleidy
	Francy Lorena Sanabria	Lagos del Dorado	[illegible]	[illegible]
	Ana elba Ardila Pardo	Lagos del Dorado	Ana elba Ar	Ana elba A.
	Elsa yaqueline Rod	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	[illegible]	[illegible]
	Jaime H. Vargas V.	Lagos del dorado	[illegible]	[illegible]
	Gilberto londoño R	el Dorado	[illegible]	[illegible]
	Ernesto J. Olivieres.	Lagos del paso	Ernesto J Olivieres	

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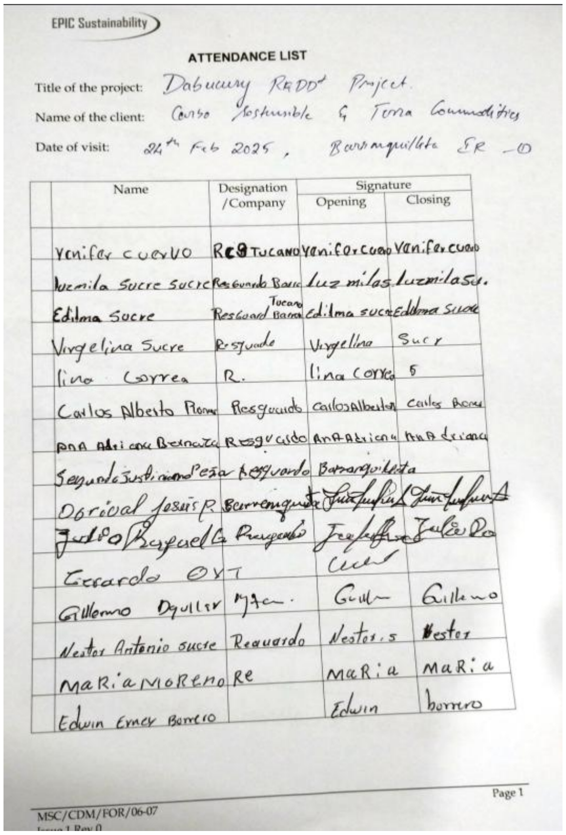

EPIC Sustainability

ATTENDANCE LIST

Title of the project: Dabucury REDD+ Project.

Name of the client: Corso Sostenible & Terra Commodities

Date of visit: 24th Feb 2025, Barranquillita ER – 1

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

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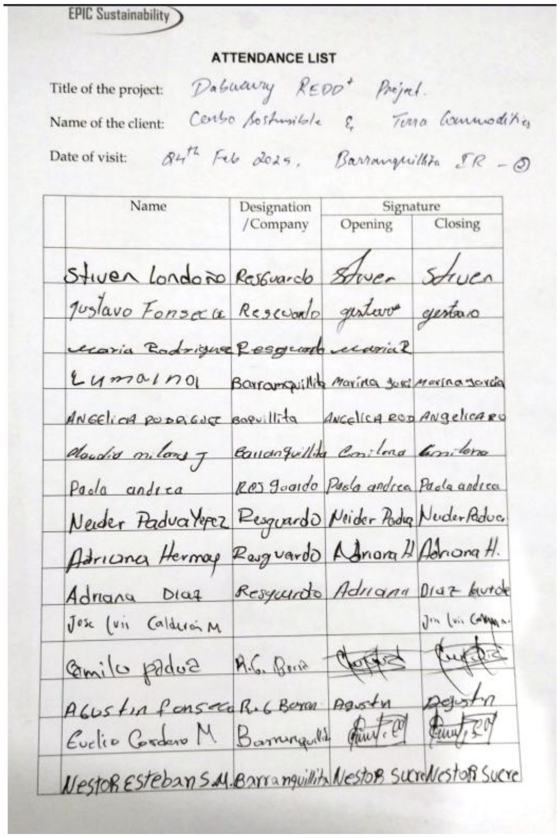


EPIC Sustainability

ATTENDANCE LIST

Title of the project: Dabucury REDD+ Project.

Name of the client: Corbo Sostenible & Terra Commodities

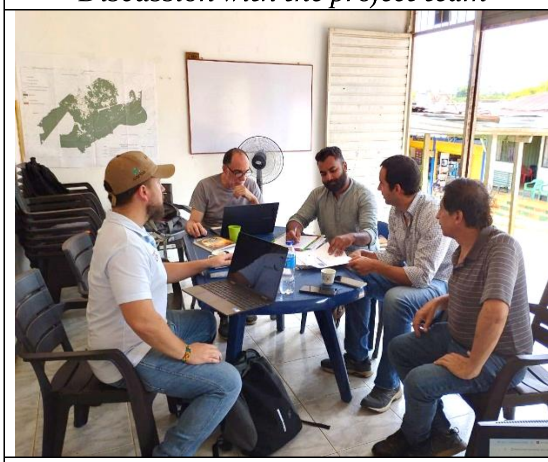
Date of visit: 24th Feb 2025, Barranquillita ER – 2

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	AngelicaRO
Claudia milena J	Barranquillita	Camilena	Camilena
Paola andrea	Resguardo	Paola andrea	Paola andrea
Neider Padua Yepez	Resguardo	Neider Padua	Neider Padua
Adriana Hernay	Resguardo	Adriana H	Adriana H.
Adriana Diaz	Resguardo	Adriana	Diaz [illegible]
Jose Luis Calderón M			Jose Luis Calderon
Camilo padua	R.G. Barra	[illegible]	[illegible]
AGustin Fonseca	R.G Barra	Agustin	Agustin
Euclio Cordero M	Barranquilla	[illegible]	[illegible]
NestoR Esteban S.M.	Barranquillita	NestoR Sucre	NestoR Sucre

Annex 7. Onsite visit photographs

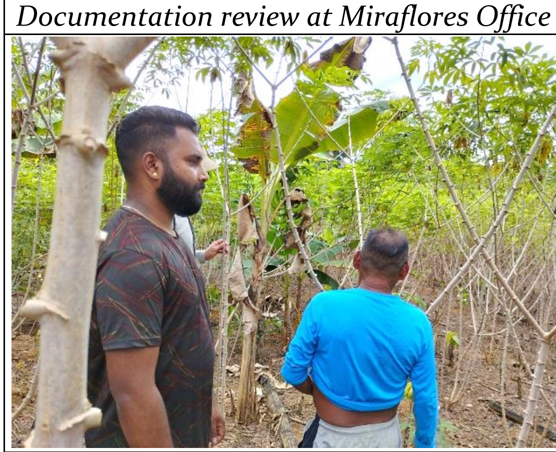
Discussion with the project team

Documentation review at Miraflores Office



Documentation review at Miraflores Office

Person receiving grievances from IRs



Chagras system in Vuelto del Alivio IR

Chagras system with Cacao plantation

	
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*

Annex 8. CAB assessment of Annex A: Sustainable Development Safeguards (SDSs) assessment questionnaire

Land use: Resource Efficiency and Pollution Prevention and Management

<table>
<tr><th>Could the project/initiative activities potentially entail or result in:</th><th>PH response

&

Mitigation and/or preventive actions</th><th>CAB Assessment</th></tr>
<tr><td>Land degradation or soil erosion, leading to the loss of productive land?</td><td>PH response: N/A

N/A. This question is not relevant to the project's potential impact, as the project focuses on forest conservation, which inherently prevents land degradation and soil erosion. Instead of contributing to the loss of productive land, the project enhances soil health and stability by preserving vegetation cover.</td><td rowspan="2">The audit team deemed that the justification provided by the project holder is appropriate and hence, not applicable to this project.</td></tr>
<tr><td>Contaminating soils and aquifers with pollutants, chemicals, or hazardous materials?</td><td>PH response: N/A

N/A. This question does not apply to the project because the initiative focusses on conserving forests without involving activities that require the use of pollutants, chemicals, or hazardous materials. The project's activities are inherently low-impact and aim to preserve the natural environment rather than introduce contaminants.</td></tr>
</table>

Air and water pollution resulting from project-related emissions, discharges, or improper waste disposal practices?	*PH response: N/A* *N/A. This question is not relevant to the project, as it does not involve industrial processes, significant emissions, or waste generation.*	
Detrimental excess of nutrients caused by the use of fertilizers and/or pesticides?	*PH response: Potentially* *Fertilizers and agricultural inputs may be applied in the production systems. However, the systems occupy a small area, which reduces the impact of nutrient runoff or leaching, thereby reducing the overall risk1.*	*The audit teams' assessment of activity A-4.1 (# Records of the controls or maintenance carried out) revealed plant protection measures in sugarcane. In one of the activity reports of July 2023 in Vuelto del Alivio IR and in photographs/23/, revealed activities such as weed control in cocoa crops, application of agricultural cypermethrin for pest management, and preparation for fertilizer application. Fertilizer applications included 13 grams of granulated urea, 7.2 grams of potassium and magnesium sulfate, 15 grams of micronfos, and 43 grams of DAP per seedling. Further, one of the comments made by the IP from Vuelta del Alivio IR was about Delay in the sowing process, fertilization planning, periodic foliar fertilizer applications. The audit team also observed that these fertilizer applications were done in small agricultural farms of small size and hence, deemed that the project holder justification is acceptable and appropriate. However, the impact should be assessed by the project holder in every subsequent verification process.*

Inadequate waste management practices, leading to the improper disposal of project- related waste and potential environmental harm?	*PH response: N/A* *N/A. This question does not apply because REDD+ projects typically do not generate significant waste.*	*The audit team deemed that the justification provided by the project holder is appropriate and hence, not applicable to this project.*
Inefficient resource use, including energy, water, and raw materials, leading to increased environmental footprint?	*PH response: N/A* *N/A. This question is not relevant as the REDD+ project was designed to reduce environmental footprints by conserving forests and promoting sustainable practices. They do not involve the intensive use of energy, water, or raw materials.*	*The audit team deemed that the justification provided by the project holder is appropriate and hence, not applicable to this project.*
Losing productive agricultural land to urban expansion, impacting local food production, rural livelihoods, and overall food security?	*PH response: N/A* *N/A. This question is not relevant as the project does not include any activities related to urban expansion.*	*The audit team deemed that the justification provided by the project holder is appropriate and hence, not applicable to this project.*
Urbanization, leading to the urban heat island effect, impacting local climates and potentially contributing to higher energy consumption for cooling?	*PH response: N/A* *N/A. This question is not relevant as the project does not include any activities related to urbanization.*	*The audit team deemed that the justification provided by the project holder is appropriate and hence, not applicable to this project.*
Disrupting natural drainage systems, leading to increased vulnerability to floods, soil erosion, or other hydrological issues?	*PH response: N/A* *N/A. This question is not relevant as the project aims to conserve the forest present within the boundaries of the indigenous reserves, which maintains natural drainage systems and reduces vulnerabilities to floods and soil erosion through vegetation cover and soil stabilization.*	*The audit team deemed that the justification provided by the project holder is appropriate and hence, not applicable to this project.*

Inadequate recycling and reuse of project-related resources, leading to unnecessary waste and environmental impact?	*PH response: N/A* *N/A. This question does not apply because the project activities do not generate significant waste or rely on resource-intensive activities that would require recycling or reuse measures.*	*The audit team deemed that the justification provided by the project holder is appropriate and hence, not applicable to this project.*
Deforestation or degradation of forested areas impacting carbon sequestration, biodiversity, and ecosystem services?	*PH response: No* *REDD+ projects are specifically designed to mitigate deforestation and forest degradation, making their risk of causing such impacts negligible.*	*The audit team deemed that the justification provided by the project holder is appropriate as the basic objective of the project is to protect and conserve the forest carbon stocks, biodiversity, and ecosystem services. This was acknowledged by the audit team during the documentation review, onsite visit and implementation of project activities. 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 upon review of ER calculation and GIS database/15/. The deforestation in baseline scenario is determined to be 4192 ha (Cell: B99) and with-project scenario, it is 293 ha (Cell: H99) in 'MONITORING CALCULATIONS 2019-2' worksheet/16/.*
Changes in agricultural practices, such as intensive monoculture, leading to soil degradation, loss of biodiversity, and increased vulnerability to pests?	*PH response: No* *The agricultural activities carried out include special measures to improve land use and contribute to biodiversity conservation, such as the establishment of agroforestry systems. In addition, activities related to the recovery and management of traditional production systems have been*	*The audit team's assessment of number of hectares of productive systems that have special management measures to promote biodiversity is discussed under activity A-3.5 and A-3.6 under section 5.1.1 of this report. Also, the project activities related to traditional production systems is discussed under activity A-13.1 to A-13.3 under section 5.1.1 of this*

	carried out.	report. Based on these assessments, the audit team deemed that the justification provided by the project holder is appropriate and confirmed that there is no intensive monoculture practice in the project area.
Urbanization or infrastructure development leading to changes in land use patterns and potential habitat fragmentation?	*PH response: N/A* *N/A. This question is not relevant as the project does not involve urbanization or infrastructure development that could lead to land use changes or habitat fragmentation.*	*The audit team deemed that the justification provided by the project holder is appropriate and hence, not applicable to this project.*

Water

Exacerbating water scarcity or depleting water resources?	*PH response: N/A* *N/A. This question does not apply because REDD+ projects promote forest conservation, which supports the hydrological cycle and enhances water availability rather than depleting water resources.*	
Water pollution, including contamination of rivers, lakes, oceans, or aquifers as a result of project-related activities such as emissions, spills, or waste disposal?	*PH response: N/A* *N/A. This question is not relevant since REDD+ projects do not involve industrial activities or waste disposal that could lead to water pollution.*	*The audit team deemed that the justification provided by the project holder is appropriate and hence, not applicable to this project.*
Disrupting aquatic ecosystems, including marine life, river ecosystems, or wetlands, due to changes in water quality, temperature, or flow patterns?	*PH response: N/A* *N/A. This question does not apply as the project activities do not involve activities that would affect aquatic systems or alter water quality, temperature, or flow patterns.*	

Altering coastal dynamics, including *erosion, sedimentation, or changes in sea levels?*	*PH response: N/A* *N/A. This question is not relevant because the project is located in terrestrial areas and do not engage in activities that would affect coastal dynamics.*	
Displacing or negatively impacting wetland habitats, affecting the unique biodiversity and ecosystem services provided by wetlands?	*PH response: N/A* *N/A. This question is not relevant because the project is located in terrestrial areas and do not engage in activities that would affect wetlands ecosystems.*	
Depleting aquifers and groundwater resources as a result of the project's activities, impacting local water supplies and ecosystem sustainability?	*PH response: N/A* *N/A. This question does not apply because REDD+ projects focus on preserving forests, which support groundwater recharge and do not deplete aquifers.*	
Mountainous terrains, including changes in snowmelt patterns, glacier dynamics, or alterations in water runoff?	*PH response: N/A* *N/A. This question is not relevant as the project focuses on forest ecosystems. There are no glaciers or mountainous areas within the project boundaries.*	
Disrupting lake ecosystems, including changes in water quality, nutrient levels, or habitat disturbance?	*PH response: N/A* *N/A. This question does not apply as the project activities do not involve actions that would disrupt lake ecosystems or their water quality.*	
Contributing to ocean acidification, with potential consequences for marine life and coral reef ecosystems?	*PH response: N/A* *N/A. This question is not relevant as the project focuses on forest ecosystems. There are no oceans near the project boundaries.*	

Altering river flow patterns, potentially leading to downstream impacts on water availability, sediment transport, and ecosystems?	*PH response: No* *The project contributes to protecting forest areas, which improves the regulation of natural water flow and protects watersheds.*	*The audit team deemed that the justification provided by the project holder is appropriate as the basic objective of the project is to protect and conserve the forest carbon stocks, biodiversity, and 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 upon review of ER calculation and GIS database/15/. The deforestation in baseline scenario is determined to be 4192 ha (Cell: B99) and with-project scenario, it is 293 ha (Cell: H99) in 'MONITORING CALCULATIONS 2019-2' worksheet/16/.*

Biodiversity and ecosystems

Habitat destruction or fragmentation, impacting biodiversity by reducing available habitats for various *species?*	*PH response: No* *The project was designed to conserve forest ecosystems, reducing the risk of habitat destruction or fragmentation. By prioritizing the protection of forested areas, the project maintains continuous habitats, which are crucial for biodiversity.*	*The audit team deemed that the justification provided by the project holder is appropriate as the basic objective of the project is to protect and conserve the forest carbon stocks, biodiversity, and ecosystem services. The project protects the jaguar (Panthera onca) and the tapir (Tapirus terrestris), which serve as biological indicators of the conservation state of the area as discussed under activity EC-1.1 and EC-1.2. There is also a group of indigenous people who carry out territorial monitoring activities to control deforestation activities. This was acknowledged by the audit team during the documentation review, onsite visit and implementation of project activities (A-14.1 and 14.2).*

*Introducing invasive species, which could negatively affect native flora, fauna and disrupt local ecosystems? **	*PH response: No* *The project prioritizes the preservation of native ecosystems, minimizing the risk of introducing invasive species. The productive activities defined by the community correspond to promising species of the region (e.g. cacao and sugarcane).*	*The audit team deemed that the justification provided by the project holder is appropriate as the traditional system of agricultural production in the project involves species such as sugarcane, cacao, cassava, corn, banana etc. which are not invasive. These systems occupy small areas compared to project area. Hence, the justification is acceptable.*
Altering ecosystem dynamics, including changes in species composition, trophic interactions, or nutrient cycles on the environment?	*PH response: No* *The initiative aims to maintain the existing forest covers, which inherently supports native species composition, trophic interactions, and nutrient cycles. By prioritizing conservation and avoiding interventions that could disrupt natural processes, the REDD+ project mitigates the risk of altering ecosystem dynamics.*	*The audit team deemed that the justification provided by the project holder is appropriate as the basic objective of the project is to protect and conserve the forest carbon stocks, biodiversity, and ecosystem services. This was acknowledged by the audit team during the documentation review, onsite visit and implementation of project activities.*
Disrupting migration patterns for wildlife species, such as birds, mammals, or aquatic organisms?	*PH response: No* *The project aims to conserve natural forest habitats that are critical to maintaining ecological corridors and resources that support wildlife migration. By preventing deforestation and forest degradation, the project preserves key habitats and connectivity, ensuring that species can continue their natural migratory patterns uninterrupted.*	*The audit team deemed that the justification provided by the project holder is appropriate as the basic objective of the project is to protect and conserve the forest carbon stocks, biodiversity, and ecosystem services. The project protects the jaguar (Panthera onca) and the tapir (Tapirus terrestris), which serve as biological indicators of the conservation state of the area as discussed under activity EC-1.1 and EC-1.2 of this report. This was acknowledged by the audit team during the documentation review, onsite visit and implementation of project activities.*
Chemical contamination or pollution negatively impacting biodiversity in	*PH response: Potentially* *Fertilizers and agricultural inputs*	*The audit teams' assessment of activity A-4.1 (# Records of the controls or maintenance carried*

soil, water, or air?	*may be applied in the production systems. However, the systems occupy a small area, which reduces the impact of nutrient runoff or leaching, thereby reducing the overall risk*	*out) revealed plant protection measures in sugarcane. In one of the activity reports of July 2023 in Vuelto del Alivio IR and in photographs/23/, revealed activities such as weed control in cocoa crops, application of agricultural cypermethrin for pest management, and preparation for fertilizer application. Fertilizer applications included 13 grams of granulated urea, 7.2 grams of potassium and magnesium sulfate, 15 grams of micronfos, and 43 grams of DAP per seedling. Further, one of the comments made by the IP from Vuelta del Alivio IR was about Delay in the sowing process, fertilization planning, periodic foliar fertilizer applications. The audit team also observed that these fertilizer applications were done in small agricultural farms of small size and hence, deemed that the project holder justification is acceptable and appropriate. However, the impact should be assessed by the project holder in every subsequent verification process.*
Overexploiting *natural resources, such as timber, water, or other materials, leading to declines in biodiversity and ecological balance?*	*PH response: No* *The project aims to conserve forests and prevent resource exploitation by addressing the drivers and causes of deforestation. By focusing on forest preservation, it prevents overexploitation of natural resources, promoting biodiversity and ecological balance.*	*The audit team reviewed and assessed the drivers and causes of deforestation in the project area such as cattle ranching, illicit crops, etc. The audit team deemed that the justification provided by the project holder is appropriate as the basic objective of the project is to protect and conserve the forest carbon stocks, biodiversity, and ecosystem services. The project protects the jaguar (Panthera onca) and the tapir (Tapirus terrestris), which serve as biological indicators of the conservation state of the area*
Overharvesting species at rates faster than they can actually sustain	*PH response: No* *The project prioritizes conservation and do not involve*	

themselves in the wild?	*harvesting species. Its purpose is to protect natural ecosystems and maintain sustainable practices which improves conditions for wildlife populations.*	*as discussed under activity EC-1.1 and EC-1.2 of this report. This was acknowledged by the audit team during the documentation review, onsite visit and implementation of project activities.*
Climate change-induced impacts on biodiversity, including shifts in species distributions, changes in phenology, or increased vulnerability to extreme weather events?	*PH response: N/A* *N/A. While the REDD+ project contributes to mitigating climate change by reducing GHG emission, it cannot fully eliminate the broader impacts of climate change on biodiversity.*	*The audit team deemed that the justification provided by the project holder is appropriate and hence, not applicable to this project.*
Negatively impacting endangered or threatened species within the project area, either directly or indirectly through habitat changes or other disturbances?	*PH response: No* *The project aims to conserve natural forest habitats that are critical to maintaining ecological corridors and resources that support wildlife migration. By preventing deforestation and forest degradation, the project preserves key habitats and connectivity.*	*The audit team deemed that the justification provided by the project holder is appropriate as the basic objective of the project is to protect and conserve the forest carbon stocks, biodiversity, and ecosystem services. The project protects the jaguar (Panthera onca) and the tapir (Tapirus terrestris), which serve as biological indicators of the conservation state of the area as discussed under activity EC-1.1 and EC-1.2 of this report. This was acknowledged by the audit team during the documentation review, onsite visit and implementation of project activities.*
Reducing genetic diversity within populations, potentially leading to decreased resilience and adaptability of species in the face of environmental changes?	*PH response: No* *The project focus on conserving forest habitats, which supports genetic diversity within populations.*	
Inadequate monitoring and assessment of biodiversity within the project area, making it Challenging to identify and address changes over time?	*PH response: N/A* *Although monitoring is one of the main components of the project, the monitoring activities are focused on forest areas.*	*The audit team deemed that the justification provided by the project holder is appropriate and hence, not applicable to this project.*

Pressure on vulnerable ecosystems?	PH response: No The project aims to conserve natural forest habitats.	The audit team deemed that the justification provided by the project holder is appropriate as the basic objective of the project is to protect and conserve the forest carbon stocks, biodiversity, and ecosystem services. The project protects the jaguar (Panthera onca) and the tapir (Tapirus terrestris), which serve as biological indicators of the conservation state of the area as discussed under activity EC-1.1 and EC-1.2 of this report. This was acknowledged by the audit team during the documentation review, onsite visit and implementation of project activities.

Climate Change

Increasing greenhouse gas emissions?	PH response: N/A N/A. The REDD+ activities addressed by the project include the reduction of emissions from unplanned deforestation.	The audit team deemed that the justification provided by the project holder is appropriate and hence, not applicable to this project.
changes in habitat suitability for species due to climate change impacts, leading to shifts in species distributions or loss of critical habitat?	PH response: N/A N/A. While the REDD+ project contributes to mitigating climate change by reducing GHG emission, it cannot fully eliminate the broader impacts of climate change on habitat suitability and species distributions.	
disrupt ecosystem services provided by biodiversity, such as pollination, water purification, and carbon sequestration, affecting overall ecosystem functioning?	PH response: N/A N/A. The project conserves the forests present within the indigenous reserve, ensuring the continuation of vital ecosystem services like carbon sequestration. The project actions are designed to enhance, not disrupt, ecosystem functions.	

the spread of invasive species, leading to competition with native species and alteration of ecosystem dynamics?	*PH response: N/A* *N/A. The project prioritizes preserving native ecosystems and minimizing the risk of introducing invasive species. The productive activities defined by the community correspond to promising regional species (e.g., sugarcane, cacao and traditional crops).*	
increased frequency or intensity of extreme weather events, such as storms, droughts, or floods, which can damage habitats and threaten species survival?	*PH response: N/A* *N/A. The REDD+ project contributes to mitigating climate change by reducing GHG emission.*	
alteration of the phenology and behavior of species, affecting reproductive cycles, migration patterns, and interactions with other species, disrupting ecosystem dynamics?	*PH response: N/A* *N/A. The project aims to protect habitats that support biodiversity, potentially buffering against changes in species' phenology and behavior, and helping maintain ecosystem dynamics.*	
reducing genetic diversity within species populations due to climate change-induced habitat loss or fragmentation, compromising the adaptive capacity of populations to environmental stressors?	*PH response: N/A* *N/A. While the REDD+ project contributes to mitigating climate change and conserving habitats, which may help buffer wildlife populations from disease, it cannot fully eliminate the risk of climate change-induced habitat loss and fragmentation.*	
exacerbation the prevalence of diseases and pathogens among wildlife populations, leading to population declines and ecosystem destabilization?	*PH response: N/A* *N/A. The project focusses on conserving habitats, which helps buffer wildlife populations from disease.*	

weakening the resilience of ecosystems to disturbances, making them more susceptible to collapse or regime shifts, with cascading effects on biodiversity and ecosystem function?	*PH response: N/A* *N/A. The project contributes to increase the resilience of ecosystems by conserving natural, diverse, well-managed habitats.*	
new challenges in effectively incorporating climate change considerations into biodiversity conservation planning, such as identifying climate-resilient habitats and prioritizing species and ecosystems for conservation action?	*PH response: N/A* *N/A. The project manages forest areas in a generalized manner, defining them as conservation areas, in accordance with the indigenous life plans defined by the project proponents, and the objectives of the project.*	
habitat loss, pollution, and overexploitation, amplifying the impacts on biodiversity and complicating cons ervation efforts?	*PH response: No* *The project was explicitly designed to conserve and enhance forest ecosystems, reducing the risk of habitat destruction or fragmentation. By prioritizing the protection of forested areas, the project maintains continuous habitats, which are crucial for biodiversity.*	*The audit team deemed that the justification provided by the project holder is appropriate as the basic objective of the project is to protect and conserve the forest carbon stocks, biodiversity, and ecosystem services which avoids habitat loss, pollution, and overexploitation which would have been the case under without project scenario. This was acknowledged by the audit team during the documentation review, onsite visit and implementation of project activities.*

Labor and Working Conditions

forced labor, or human trafficked labor	*PH response: No* *The implementation of the actions framed on the REDD+ strategy designed by the community consider only the working capacity of the community members for its execution. It is important to highlight that these activities*	*The audit team deemed that the justification provided by the project holder is appropriate. The audit team conducted independent interviews with governors, REDD+ committee members and people from all the five IRs and found that there were no instances of forced labour or human trafficked labour. The*

	have low impact.	*audit team reviewed the payment receipts/21/ of beneficiaries who work in traditional productive systems, activity reports/19/ and Anexo 1. Actividades de Participación Comunitaria, as the REDD+ committee members are those responsible for supervising these activities, it is deemed that the project considers only the working capacity of the community members for its execution.*
child labor or forced labor practices during the project, either directly or within the project's supply chain?	*PH response: N/A* *The project activities are carried out by members of the community who are of legal working age.*	*The audit team deemed that the justification provided by the project holder is appropriate.*
unsafe working conditions, exposing project stakeholders to potential hazards or accidents before, during and after the implementation of the activities?	*PH response: Potentially* *Considering the nature of monitoring activities framed in the strategy (e.g., surveillance routes in challenging environments), there may be risk of accidents. However, safety protocols and training have been imparted to reduce the risk.*	*The audit team deemed that the justification provided by the project holder is appropriate. The auditor visited the project area and confirmed that the amazon forest in Miraflores, Guaviare is a challenging environment and the presence of armed groups around these areas has the potential for conflicts. The audit team reviewed safety protocols and training/32/ provided to stakeholders that included evidence of the provision of personal protective equipment and field gear (such as boots, uniforms, backpacks, binoculars, and flashlights) to all personnel involved in monitoring activities. Additionally, a training session was conducted to explain the correct and safe use of this equipment and the general safety measures to be followed during fieldwork. However, the impact should be assessed by the project holder in every subsequent verification process.*

exploitative labor practices, such as inadequate wages, excessive working hours, or poor working conditions for the personnel engaged during the project activities?	*PH response: No* *The community determines work practices according to its work capacity, such as wages and workload.*	*The audit team deemed that the justification provided by the project holder is appropriate. The audit team conducted independent interviews with governors, REDD+ committee members and people from all the five IRs and found that there were no instances of exploitative labor practices, such as inadequate wages, excessive working hours, or poor working conditions and as the REDD+ committee members are those responsible for supervising these activities, it is deemed that the project holders' justification is appropriate.*
discrimination in employment, including unequal opportunities, biased hiring practices, or unfair treatment based on factors such as gender, ethnicity, or other characteristics?	*PH response: N/A* *Beneficiaries of the project are determined by the community through inclusive and participatory processes, ensuring equal opportunities for all community members without discrimination based on gender, ethnicity, or other characteristics.*	*The audit team deemed that the justification provided by the project holder is appropriate.*
violating workers' rights, including issues related to freedom of association, collective bargaining, or other fundamental labor rights during the project's activities?	*PH response: N/A* *Community members have voluntarily organized themselves to execute project activities, respecting their right to freedom of association and ensuring that decision-making processes are fair and transparent.*	
unfair treatment, exploitation, or inadequate protections for contractual workers or migrant laborers?	*PH response: N/A* *Project activities are designed and executed by local community members, with no reliance on contractual or migrant labourers. This ensures all participants are treated fairly, and protections are inherently rooted in the community-driven nature of the project.*	

Inadequate grievance mechanisms, making it challenging for workers to address concerns, report issues, or seek resolution for labor- related problems?	*PH response: No* *The participatory governance structure of the project ensures that community members can express concerns or grievances through locally established mechanisms, which are culturally appropriate and easily accessible to all participants.*	*The audit team deemed that the justification provided by the project holder is appropriate. The audit team conducted independent interviews with governors, REDD+ committee members and people from all the five IRs and found that the communities have an organized REDD+ committee where the individuals can raise concerns through PQRS system in case of violation of worker's rights as this is a participatory process. This ensures community members can express concerns or grievances through locally established mechanisms.*
insufficient social welfare support, such as healthcare, insurance, or other benefits for workers engaged in project activities?	*PH response: N/A* *Project activities are integrated within the existing community structure, where participants benefit from the collective practices of the community.*	*The audit team deemed that the justification provided by the project holder is appropriate.*
displacement or negative impacts on local communities due to labor-related issues, including challenges related to employment opportunities and livelihoods?	*PH response: N/A* *The project is community-based and directly aims to support local livelihoods by enhancing participation opportunities and promoting sustainable development, thereby avoiding any negative impacts.*	
lack of training	*PH response: Potentially* *It can affect the accuracy of monitoring activities and the proper implementation of productive practices. To mitigate this, capacity-building and ongoing training are included in the project's design and implementation.*	*The audit team's assessment of activities A-2.1 and A-2.2, A-13.1, 13.2 and in A-14.1 and 14.2 under section 5.1.1 of this report indicates that the project has conducted and includes activities that monitor training sessions for the management of prioritized production systems, for the development of traditional production systems and in territorial monitoring. Hence, it is deemed that the justification is acceptable. However, the impact*

		should be assessed by the project holder in every subsequent verification process.

Gender equality and Women empowerment

gender-based discrimination in employment opportunities, recruitment processes, or access to leadership positions, hindering women's participation and advancement?	*PH response: No* *Throughout the design and implementation of the project, equal opportunities were ensured for all community members. Roles were determined through participatory processes that promoted women's participation in the project's governance instance and execution*	*The audit team's assessment of activities A-3.1, A-2.2, A-3.4, 5.2 and in A-8.1 and 14.2 under section 5.1.1 of this report indicates that the project has conducted and includes activities that promoted women's participation in the project's governance instance and execution. Hence, it is deemed that the justification is acceptable. The audit team conducted independent interviews with women from each IRs and the governors to confirm the same.*
unequal access to project benefits, resources, or decision- making processes, resulting in disparities between men and women in the distribution of project-related opportunities and rewards?	*PH response: No* *Project benefits and resources are distributed equitably, in accordance with the community decision-making processes structured to include the participation of both men and women.*	*The audit team's assessment of activities A-3.1, A-2.2, A-3.4, 5.2 and in A-8.1 and 14.2 under section 5.1.1 of this report indicates that the project has conducted and includes activities structured to include the participation of both men and women. Hence, it is deemed that the justification is acceptable. The audit team conducted independent interviews with people from each IRs and the governors to confirm the same.*
limited participation and representation of women in project activities, consultations, or community engagements, potentially marginalizing their voices and perspectives?	*PH response: No* *Women's active involvement is encouraged through specific strategies that ensure their representation in project activities, consultations and decision-making processes.*	*The audit team's assessment of activities A-3.1, A-2.2, A-3.4, 5.2 and in A-8.1 and 14.2 under section 5.1.1 of this report indicates that the project has conducted and includes activities that promoted women's participation in the project activities, consultations and decision-making processes. Hence, it is deemed that the justification is acceptable. The audit team conducted independent interviews with*

		women from each IRs and the governors to confirm the same.
increasing unpaid care work burden on women, such as caregiving responsibilities or household chores, due to changes in community dynamics or time constraints resulting from project activities?	*PH response: N/A* *N/A. Not related to the project activities.*	*The audit team deemed that the justification provided by the project holder is appropriate.*
limited access to education, training, or capacity-building opportunities for women and girls, inhibiting their ability to develop skills and pursue leadership roles within the project or related industries?	*PH response: No* *Training and capacity-building opportunities are designed to be inclusive, targeting women to enhance their skills and leadership potential.*	*The audit team's assessment of activities A-2.1 and A-2.2, A-13.1, 13.2 and in A-14.1 and 14.2 under section 5.1.1 of this report indicates that the project has conducted and includes activities that monitor training sessions for the management of prioritized production systems, for the development of traditional production systems and in territorial monitoring confirming women's participation. Hence, it is deemed that the justification is acceptable.*
gender-based violence or harassment occurring within project settings or project- affected communities, affecting women's safety, well-being, and ability to participate fully?	*PH response: N/A* *The project activities are conducted within a safe, supportive framework that enforces no tolerance for gender-based violence and harassment.*	*The audit team deemed that the justification provided by the project holder is appropriate.*
inequitable access to land, natural resources, or economic opportunities, particularly disadvantaging women in rural or indigenous communities affected by land use changes?	*PH response: No* *Land tenure and resource use decisions are collective, ensuring that women have equitable access and opportunities within the framework of community-driven governance.*	*The audit team deemed that the justification provided by the project holder is appropriate. The audit team reviewed the Documents Representation and Land Tenure of IRs/12/ indicate that the land tenure are collective ownership and hence women have equitable access and opportunities within the framework of community-driven governance.*

underrepresentation of women in decision-making processes, including planning, governance structures, or stakeholder consultations, leading to less inclusive and effective outcomes?	*PH response: No* *Throughout the design and implementation of the project, equal opportunities were ensured for all community members. Roles were determined through participatory processes that promoted women's participation in the project's governance instance and participatory spaces.*	*The audit team's assessment of activities A-3.1, A-2.2, A-3.4, 5.2 and in A-8.1 and 14.2 under section 5.1.1 of this report indicates that the project has conducted and includes activities that promoted women's participation in the project activities, consultations and decision-making processes. Hence, it is deemed that the justification is acceptable. The audit team conducted independent interviews with women from each IRs and the governors to confirm the same.*
gender-blind policies, interventions, or project designs that fail to consider the specific needs, priorities, and capacities of women and men, resulting in unintended negative consequences for gender equality and women empowerment?	*PH response: N/A* *N/A. From the beginning of the project's design, a gender-sensitive approach has been integrated into the planning and implementation to address the distinct needs and priorities of men and women, thereby fostering gender equality.*	*The audit team deemed that the justification provided by the project holder is appropriate.*
limited economic empowerment and livelihood opportunities for women, such as access to credit, entrepreneurship support, or income-generating activities, within project-affected communities?	*PH response: No* *The project's economic activities are designed to include women, providing them with access to project benefits, income opportunities, and entrepreneurship support to enhance their empowerment. During the monitoring period, execution of the project activities strengthened practices in the Chagras and increased income for participating women.*	*The audit team's assessment of activities A-3.1, A-2.2, A-3.4, 5.2 and in A-8.1 and 14.2 under section 5.1.1 of this report indicates that the project has conducted and includes activities that promoted women's participation for economic empowerment and livelihood opportunities. Hence, it is deemed that the justification is acceptable. The audit team conducted independent interviews with women from each IRs and the governors to confirm the same.*
health and safety risks that disproportionately affect specific genders within the community, potentially leading to disparate impacts on men and women?	*PH response: N/A* *N/A. Not related to the project activities.*	*The audit team deemed that the justification provided by the project holder is appropriate.*

cultural and social barriers that may hinder the advancement of gender equality and women empowerment within project settings or affected communities, such as stereotypes, norms, or traditional roles and expectations?	*PH response: No* *The project actively engages with communities to promote women participation and empowerment through awareness-raising and inclusive practices in participatory spaces.*	*The audit team's assessment of activities A-3.1, A-2.2, A-3.4, 5.2 and in A-8.1 and 14.2 under section 5.1.1 of this report indicates that the project has conducted and includes activities that promoted women's participation for awareness-raising and inclusive practices in participatory spaces. Hence, it is deemed that the justification is acceptable. The audit team conducted independent interviews with women from each IRs and the governors to confirm the same.*
inadequate gender analysis and monitoring mechanisms, resulting in a lack of understanding of gender dynamics and missed opportunities for promoting gender equality and women empowerment?	*PH response: No* *The project's economic activities are designed to include women, providing them with access to project benefits, income opportunities, and entrepreneurship support to enhance their empowerment. During the monitoring period, execution of the project activities strengthened practices in the Chagras and increased income for participating women.*	*The audit team's assessment of activities A-3.1, A-2.2, A-3.4, 5.2 and in A-8.1 and 14.2 under section 5.1.1 of this report indicates that the project has conducted and includes activities that enhance benefits, income opportunities, and entrepreneurship support to enhance their empowerment. Hence, it is deemed that the justification is acceptable. The audit team conducted independent interviews with women from each IRs and the governors to confirm the same.*

Land Acquisition, Restrictions on Land Use, Displacement, and Involuntary Resettlement

conflict over land resources and/or rights, such as competition for space between different land uses, communities, or stakeholders affected by the project?	*PH response: No* *Article 329 of the Constitution recognizes indigenous territories as legal and territorial entities. The indigenous reserve was also legally constituted through Resolution 31 of 1988, expedited by INCORA. This resolution grants the reserve non-seizable and inalienable status.*	*The audit team deemed that the justification provided by the project holder is appropriate. The audit team reviewed the Documentos Representación y Tenencia de la Tierra RI/12/ and the detailed assessment of carbon ownership and land tenure is discussed under section 5.10 of this report and reviewed Constitución Política De Colombia _ TÍTULO XI _ CAPÍTULO 4 __ Ley de Colombia.pdf to confirm the same where Article 329 stipulates Lands designated as resguardos (Indigenous reserves) are collective property. They cannot be sold, seized, or otherwise alienated. The audit team independently interviewed the governors and people of the five IRs to confirm the same.*
land acquisition, leading to changes in land ownership patterns and potential conflicts with local communities and landholders?	*PH response: No* *In Colombia, indigenous lands are inalienable, imprescriptible and unseizable, as established in Regulatory Decree 2164 of 1995.*	*The audit team deemed that the justification provided by the project holder is appropriate. The audit team's assessment of land ownership patterns and legal compliance is discussed under section 5.9 of this report.*

imposing restrictions on traditional land use practices, affecting the livelihoods and cultural practices of communities in the project area?	*PH response: No* *Article 329 of the Constitution recognizes indigenous territories as legal and territorial entities.*	*The audit team deemed that the justification provided by the project holder is appropriate. The audit team reviewed the Documentos Representación y Tenencia de la Tierra RI/12/ and the detailed assessment of carbon ownership and land tenure is discussed under section 5.10 of this report and reviewed Constitución Política De Colombia _ TÍTULO XI _ CAPÍTULO 4 __ Ley de Colombia.pdf to confirm the same where Article 329 stipulates Lands designated as resguardos (Indigenous reserves) are collective property. They cannot be sold, seized, or otherwise alienated. The audit team independently interviewed the governors and people of the five IRs to confirm the same.*
displacing communities or residents from their homes and lands, leading to social, economic, and cultural disruptions?	*PH response: No* *The project recognizes the collective land tenure of the project. Indigenous communities are the project proponents which guarantees that there is no displacement of communities.*	*The audit team deemed that the justification provided by the project holder is appropriate. The audit team's assessment of land ownership patterns and legal compliance is discussed under section 5.9 of this report and confirmed the collective land tenure of the project. The audit team independently interviewed the governors and people of the five IRs to confirm the same.*
involuntary resettlement or relocation of communities, impacting their access to resources, services, and community networks?	*PH response: No* *The project recognizes the collective land tenure of the project. Indigenous communities are the project proponents which guarantees that there is no relocation of communities.*	*The audit team deemed that the justification provided by the project holder is appropriate. The audit team's assessment of land ownership patterns and legal compliance is discussed under section 5.9 of this report and confirmed the collective land tenure of the project. The audit team independently interviewed the governors and people of the five IRs to confirm the same.*

communities losing their livelihoods and agricultural productivity as a result of land acquisition or restriction on land use?	*PH response: No* *There is no land acquisition made by the project. In addition, traditional livelihoods establishment and management are a key activity of the productive and governance components of the project through the establishment and maintenance of the chagras.*	*The audit team deemed that the justification provided by the project holder is appropriate. The audit team's assessment of land ownership patterns and legal compliance is discussed under section 5.9 of this report and confirmed the collective land tenure of the project. The audit team independently interviewed the governors and people of the five IRs to confirm the same.*
insufficient compensation and benefits for affected communities and individuals, leading to economic hardships and social discontent?	*PH response: N/A* *N/A. Not related to the project.*	*The audit team deemed that the justification provided by the project holder is appropriate.*
*lack of free, prior, and informed consent from affected communities, potentially resulting in conflict and challenges to project implementation? **	*PH response: No* *The project has had Free, Prior, and Informed Consent (FPIC) since its design. During implementation, the prioritized activities correspond to those prioritized by community members of the Indigenous Reserve in General Assemblies.*	*The audit team deemed that the justification provided by the project holder is appropriate. The FPIC process and its assessment by the audit team can be referred under activity A-5.1 of this report. This is also acknowledged by the people of all the five IRs and expressed positively about the project activities.*
social and cultural disintegration within displaced communities, leading to the erosion of social cohesion and cultural practices?	*PH response: No* *Not related to the project.*	*The audit team deemed that the justification provided by the project holder is appropriate.*
communities losing access to common resources, such as forests, water bodies, or grazing lands, due to land acquisition or use restrictions?	*PH response: No* *Not related to the project.*	

inadequate resettlement plans, potentially leading to insufficient support, services, and infrastructure for resettled communities?	*PH response: No* *N/A. Not related to the project.*	

Indigenous Peoples and Cultural Heritage

violating the right of indigenous peoples, including their right to land, resources, and self-determination?	*PH response: No* *The project proponents correspond to indigenous communities. Therefore, there is no risk of indigenous rights violation*	*The audit team deemed that the justification provided by the project holder is appropriate. The audit team's assessment of land ownership patterns and legal compliance is discussed under section 5.9 of this report and confirmed the collective land tenure of the project. The audit team independently interviewed the governors and people of the five IRs to confirm the same.*
impacts on indigenous lands and territories, potentially leading to the displacement of indigenous communities and disruption and loss of livelihoods?	*PH response: No* *Indigenous communities themselves manage and oversee the project, ensuring that their lands and livelihoods are preserved and protected throughout the implementation.*	*The audit team deemed that the justification provided by the project holder is appropriate. The audit team's assessment of land ownership patterns and legal compliance is discussed under section 5.9 of this report and confirmed the collective land tenure of the project. The audit team independently interviewed the governors and people of the five IRs to confirm the same.*
negatively impacting the traditional livelihoods, such as hunting, fishing, or gathering, due to changes in land use or environmental conditions?	*PH response: No* *The project is designed to align with the communities' traditional practices, promoting sustainable resource use and enhancing, rather than disrupting, traditional livelihoods.*	*The audit team deemed that the justification provided by the project holder is appropriate. The audit teams' assessment of communities' traditional practices is discussed under activity EC-1.2 (# of High Conservation Values identified in the project area) under section 5.6 of this report.*
losing sacred sites and cultural heritage, impacting the spiritual and cultural identity of indigenous communities?	*PH response: No* *Sacred sites and cultural heritage are respected and preserved under the project, as indigenous communities*	*The audit team deemed that the justification provided by the project holder is appropriate. The audit teams' assessment of communities' traditional practices is discussed under activity EC-1.2 (# of High Conservation Values identified in the*

	have been directly involved in project design, planning and execution, ensuring alignment with their cultural values.	*project area) under section 5.6 of this report.*
the lack of free, prior and informed consent from indigenous communities (FPIC), potentially resulting in conflicts and challenges to project implementation?	*PH response: No* *Indigenous communities are the primary decision-makers and participants in the project, ensuring that FPIC is inherently respected, and conflicts are avoided.* *In addition, the project has had the Free, Prior and Informed Consent since its design.*	*The audit team deemed that the justification provided by the project holder is appropriate. The FPIC process and its assessment by the audit team can be referred under activity A-5.1 of this report. This is also acknowledged by the people of all the five IRs and expressed positively about the project activities.*
inadequate cultural impact assessments, potentially leading to insufficient understanding of the project's impact on indigenous cultures and traditions?	*PH response: No* *Cultural impact assessments are integral to the project because indigenous communities bring their cultural knowledge and perspectives to the planning and decision-making processes. The cultural elements and traditions that comprise indigenous identity are core components of project activities under the governance component. The following projects were implemented during the monitoring period to preserve and strengthen indigenous culture and traditions: improvement and construction of Malocas, chagras project, and traditional practices strengthening.*	*The audit team deemed that the justification provided by the project holder is appropriate. The audit teams' assessment of communities' traditional practices is discussed under activity EC-1.2 (# of High Conservation Values identified in the project area) and activity A-13.5 under section 5.6 of this report. It is asserted that the cultural and traditional aspects are included in the life plans of the five IRs witnessed during onsite visit and document review process.*

losing indigenous knowledge and practices related to land management, resource utilization, and traditional ecological knowledge?	*PH response: No* *The project actively incorporates and values indigenous knowledge, using it as a foundation for sustainable land and resource management practices. A community-based territorial management mechanism has been operating under the monitoring component. During the monitoring period, territorial surveillance and identification routes were conducted, and reports were generated.*	*The audit team deemed that the justification provided by the project holder is appropriate. The audit teams' assessment of community-based territorial management mechanism is discussed under activity A-14 under section 5.1.1 of this report. It is asserted that the indigenous knowledge and practices related to land management, resource utilization, and traditional ecological knowledge are not lost due to project, rather they have been enriched.*
cultural disintegration and the erosion of social cohesion within indigenous communities?	*PH response: No* *The project strengthens social cohesion by fostering collective decision-making, reinforcing cultural values, and promoting community-driven initiatives.*	*The audit team deemed that the justification provided by the project holder is appropriate. The project established a REDD+ Committee in each Indigenous Reservation, composed of eight community members and one legal representative, to manage and oversee Dabucury REDD+ activities. The committee's responsibilities include maintaining productive systems, monitoring territory, identifying social investment needs, improving community organization, and supporting the life plan. Project coordination will finance and equip the committee, cover recurring costs, and provide training on project management, governance, document management, PQRS procedures, life plan implementation, and development of internal regulations and statutes. The reports also contained the list of committee members from each IR and the values reported are confirmed to be true and accurate, supporting 18 women involvement in the REDD+ committee performing under various positions like coordinator, technician, Secretariate, PQRS etc.*
inadequate recognition and respect for indigenous governance systems, potentially leading to conflicts over land and resource management?	*PH response: No* *Indigenous governance systems are central to the project, ensuring their full recognition and respect in land and resource management decisions.*	
insufficient benefit-sharing mechanisms, resulting in the unequal distribution of benefits derived from the project among indigenous communities?	*PH response: No* *Benefit-sharing is equitably structured, with indigenous communities themselves determining the allocation of benefits to ensure fairness and inclusivity.*	

Conflicts related to land rights may arise, especially when the project involves changes in land use that are disputed by various stakeholders, including indigenous communities.	*PH response: N/A* *Not related to the project.*	*The audit team deemed that the justification provided by the project holder is appropriate.*

Community health and safety

exposure to hazardous materials, chemicals, or pollutants, potentially leading to adverse health effects or life-threatening risks?	*N/A. This question does not apply to the project because the initiative focusses on conserving forests without involving activities that require the use of pollutants, chemicals, or hazardous materials.*	*The audit team deemed that the justification provided by the project holder is appropriate.*
degrading air quality in the project area due to emissions, dust, or other airborne pollutants?	*N/A. This question is not relevant to the project, as its activities do not involve emissions, dust, or other airborne pollutants.*	
water contamination, including pollution of water sources or reduced access to clean water, affecting community health and well-being?	*N/A. This question is not relevant since REDD+ projects do not involve industrial activities or waste disposal that could lead to water pollution.*	
increased noise levels or vibrations resulting from project operations, potentially causing disturbances and health impacts for nearby communities?	*N/A. This question is not relevant to the project, as its activities do not cause noise pullution.*	
traffic accidents or road safety hazards associated with increased traffic flow or transportation activities related to the project?	*N/A. Not related to the project activities.*	

<table>
<tr><td>workers exposure to hazardous conditions, physical attacks or inadequate safety measures?</td><td>N/A. Not related to the project activities.</td><td rowspan="2"></td></tr>
<tr><td>increased prevalence of vector- borne diseases or pest infestations as a result of changes in environmental conditions or habitat disruption?</td><td>N/A. Not related to the project activities.</td></tr>
<tr><td>community displacement or involuntary reset tlement, leading to social disruption, stress, and negative health outcomes?</td><td>PH response: N/A

The project recognizes the collective land tenure of the project. Indigenous communities are the project proponents which guarantees that there is no relocation of communities.</td><td>The audit team deemed that the justification provided by the project holder is appropriate. The audit team's assessment of land ownership patterns and legal compliance is discussed under section 5.9 of this report.</td></tr>
<tr><td>community mental health and well-being, including stress, anxiety, and social isolation resulting from changes in living conditions or community dynamics?</td><td>N/A. Not related to the project activities.</td><td rowspan="3">The audit team deemed that the justification provided by the project holder is appropriate.</td></tr>
<tr><td>Inadequate emergency preparedness and response mechanisms, leading to challenges in managing and mitigating potential health and safety emergencies?</td><td>N/A. Not related to the project activities.</td></tr>
<tr><td>changes in land use patterns, such as increased exposure to disease vectors or decreased access to natural resources essential for health?</td><td>PH response: N/A

N/A. Not related to the project activities.</td></tr>
</table>

inadequate health infrastructure and services in the project area, leading to challenges in addressing community health needs and emergencies?	PH response: No The project aims to contribute to the improvement of access to health, including health infrastructure and services (social investments).	The audit team deemed that the justification provided by the project holder is appropriate. The audit team's assessment of community needs for social investment including comprehensive access to education and comprehensive access to health is discussed under Activity A-5 under section 5.1.1 of this report.

Corruption

funds allocated for the project/initiative being misappropriated or embezzled through fraudulent practices or kickbacks?	PH response: No Project funds are held in a trust fund, which improves governance and includes strong oversight, transparent financial reporting, and multi-stakeholder approval processes.	The audit team deemed that the justification provided by the project holder is appropriate. The audit team reviewed Commercial Trust contracts/108/ made to administer, invest, and make the payments instructed by the Constituent Trustor TERRA COMMODITIES SAS, as expressly authorized by the Beneficiary Trustors, for the development of the aforementioned trust agreement, on December 30, 2021, sub-accounts were established, the investment of which will be made through the Collective Investment Fund for each of the Reservations. The audit team also reviewed the monthly statements made to confirm the same. All financial transactions and approvals were governed by the trust fund's robust system of checks and balances, ensuring full transparency and auditability. Hence, it is deemed that there is no misappropriated or embezzled through fraudulent practices or kickbacks.
bribery or kickbacks being solicited or offered to secure contracts, permits, or other project-related approvals?	PH response: No All transactions are subject to approval in General Assemblies,	The audit team deemed that the justification provided by the project holder is appropriate. The FPIC process and its assessment by the audit team can be referred under activity A-5.1 of this report. This is

	under rigorous checks, balances and auditable procedures.	*also acknowledged by the people of all the five IRs and expressed positively about the project activities. During, general assemblies, the IRs people provided consent and are aware of these procedures. Hence, it is deemed that stakeholders and others are not offered any bribery or kickbacks to secure contracts, permits, or other project-related approvals.*
nepotism or favoritism in the selection of contractors, suppliers, or project personnel, compromising the integrity and fairness of procurement processes?	*PH response: No* *Procurement is governed by clear, transparent mechanisms that require competitive bidding and impartial decision-making, ensuring fairness and integrity in accordance with the project procedures.*	*The audit team deemed that the justification provided by the project holder is appropriate. Project Administration Scheme and Distribution of certified marketing resources document/108/ that outlines the mechanism for distributing the financial benefits generated from the sale of carbon certificates that are not directly linked to avoided deforestation in the specified areas. It establishes how the revenues from carbon credit commercialization will be shared among the participating Indigenous Reservations based on the existing agreements between each reservation and the companies Carbo Sostenible S.A.S and Terra Commodities. Considering that multiple Indigenous Reservations are involved in the project, the document ensures that once the proceeds are received, the portion corresponding to the Indigenous communities will be allocated according to each reservation's percentage contribution to the total forest cover at the project's outset. Overall, it serves to promote fairness, transparency, and accountability in the distribution of carbon-related benefits. Hence, the process is deemed clear, transparent providing no scope for nepotism or favoritism.*

fraudulent reporting or manipulation of project data, such as inflating project costs or overstating achievements, to obtain additional funding or meet performance targets?	*PH response: No* *The trust fund mandates regular, independent audits and performance reviews to ensure the accuracy and credibility of project data and reports.*	*The audit team deemed that the justification provided by the project holder is appropriate as regular and independent audits are carried out, and the project is currently undergoing third verification.*
conflicts of interest among project stakeholders or personnel, such as individuals with financial interests in project outcomes or decision-makers with personal connections to project contractors?	*N/A. Not related to the project activities.*	*The audit team deemed that the justification provided by the project holder is appropriate.*
lack of transparency in project decision-making processes, budget allocations, or contract awards, leading to suspicions of corruption or malpractice?	*PH response: No* *The trust fund ensures all decisions, allocations, and contract awards are made transparently.*	*The audit team deemed that the justification provided by the project holder is appropriate. The FPIC process and its assessment by the audit team can be referred under activity A-5.1 of this report. This is also acknowledged by the people of all the five IRs and expressed positively about the project activities. During, general assemblies, the IRs people provided consent and are aware of these procedures. The audit team also reviewed Project Administration Scheme and Distribution of certified marketing resources document/108/, ownership documents/12/ all of which are signed by the representatives of IRs and project holders ensuring decisions, allocations, and contract awards are made transparently. This is also acknowledged by the people of IRs upon independent interviews.*

weak regulatory oversight or enforcement mechanisms, allowing for corrupt practices to go undetected or unaddressed within project/initiative activities?	*N/A. Not related to the project activities.*	*The audit team deemed that the justification provided by the project holder is appropriate*
undue influence or pressure exerted by external parties, such as political figures or industry lobbyists, to sway project decisions or gain unfair advantages?	*N/A. Not related to the project activities.*	*The audit team deemed that the justification provided by the project holder is appropriate*
inadequate accountability mechanisms or whistleblower protection, discouraging individuals from reporting instances of corruption or unethical behavior?	*PH response: No* *The accountability of the project is made periodically in accordance with the mechanism defined by the indigenous reserve in General Assemblies.*	*The audit team deemed that the justification provided by the project holder is appropriate. The FPIC process and its assessment by the audit team can be referred under activity A-5.1 of this report. This is also acknowledged by the people of all the five IRs and expressed positively about the project activities. During, general assemblies, the IRs people provided consent and are aware of these procedures. The audit team also reviewed Project Administration Scheme and Distribution of certified marketing resources document/108/, ownership documents/12/ all of which are signed by the representatives of IRs and project holders ensuring decisions, allocations, and contract awards are made transparently. This is also acknowledged by the people of IRs upon independent interviews.*
corruption in the environmental permitting process, such as officials accepting bribes to overlook environmental violations or grant permits unlawfully?	*N/A. No environmental permits are required for the project activities.*	*The audit team deemed that the justification provided by the project holder is appropriate.*

Corruption within subcontracting relationships, such as subcontractors paying bribes to secure favorable terms or win subcontracting opportunities?	*N/A. Not related to the project activities.*	*The audit team deemed that the justification provided by the project holder is appropriate.*

Economic Impact

compromising healthy competition, resulting in unhealthy rivalry and undermining collaboration and cooperation essential for achieving project goals?	*N/A. Not related to the project activities.*	*The audit team deemed that the justification provided by the project holder is appropriate.*
loss of employment opportunities, particularly for vulnerable populations, as a result of changes in economic activities or restructuring?	*N/A. Not related to the project activities.*	
creating economic dependence, such as tourism or conservation initiatives, leading to vulnerability to fluctuations in project funding or market conditions?	*PH response: Potentially* *Given that the project is a conservation initiative, it could create dependency if the local economy becomes overly dependent on funding or income from conservation activities. However, the project includes diversification of economic opportunities and integration of sustainable practices.*	*The audit team deemed that the justification provided by the project holder is appropriate. The audit team's assessment of traditional production system (chagras), number of People employed for the development of productive activities and improved their income with productive systems is discussed under activity A-3.1 to A-3.4 under section 5.1.1 of this report. It is deemed that these income generating alternatives will prevent the community's dependency on funding or income from the conservation project alone. However, the impact should be assessed by the project holder in every subsequent verification process.*

market distortions or increased competition, such as changes in land use patterns or shifts in supply and demand dynamics within local economies?	*N/A. REDD+ projects focus on conservation.*	
increasing the cost of living for local communities as a consequence of project-related developments, such as infrastructure projects or influxes of external workers?	*N/A. The project focusses on conservation and sustainable practices, not large-scale infrastructure or workforce influxes.*	
inequitable distribution of benefits, leading to disparities in wealth, income, or access to resources among different segments of the population?	*PH response: No* *Benefit-sharing is equitably structured, with indigenous communities themselves determining the allocation of benefits to ensure fairness and inclusivity.*	*The audit team's assessment of activities A-3.1, A-2.2, A-3.4, 5.2 and in A-8.1 and 14.2 under section 5.1.1 of this report indicates that the project activities are determined by the REDD+ committee that promoted equal participation in the project activities, consultations, benefit sharing and decision-making processes. Hence, it is deemed that the justification is acceptable. The audit team conducted independent interviews with people from each IRs and the governors to confirm the same.*
losing traditional economic practices and knowledge systems, potentially undermining cultural heritage and resilience to economic shocks in communities?	*PH response: No* *Traditional livelihoods establishment and management, as well as traditional knowledge are a key activity of the productive and governance components of the project.*	*The audit team deemed that the justification provided by the project holder is appropriate. The audit teams' assessment of communities' traditional practices is discussed under activity EC-1.2 (# of High Conservation Values identified in the project area) and activity A-3.1 to A-3.4 under section 5.6 of this report. It is asserted that the cultural and traditional aspects are included in the life plans of the five IRs witnessed during onsite visit and document review process.*
negatively impacting small-scale enterprises or informal economies that rely on natural resources or ecosystem services?	*N/A. Not related to the project activities.*	*The audit team deemed that the justification provided by the project holder is appropriate.*

financial uncertainties, such as project delays, budget overruns, or changes in funding sources, affecting investment confidence and economic stability?	*N/A. Investment confidence is not related to the project activities.*	
limited access to financial resources, such as credit or microfinance services, for entrepreneurs or smallholders affected by project-related changes in land use or economic activities?	*N/A. Not related to the project activities.*	
lack of economic resilience and adaptive capacity within project- affected communities, particularly in response to external shocks or long-term changes in market conditions?	*N/A. Not related to the project activities.*	
Inadequate compensation or mitigation measures for economic impacts, such as loss of assets or disruptions to income streams, experienced by Individuals or communities?	*N/A. Not related to the project activities.*	
Inadequate compensation or mitigation measures for economic impacts, such as loss of assets or disruptions to income streams, experienced by individuals or communities?	*N/A. Not related to the project activities.*	

Governance and Compliance

insufficient institutional capacity within project/initiative implementing agencies or partner organizations, leading to challenges in effective governance and project management?	*N/A. Not related to the project activities given that Article 329 of the Constitution recognizes indigenous territories as legal and territorial entities.*	*The audit team deemed that the justification provided by the project holder is appropriate.*
weak governance structures and mechanisms within the project/initiative, such as unclear roles and responsibilities, inadequate decision-making processes, and limited transparency and accountability?	*PH response: No* *The project implementation manuals are documented, as are the defined positions and their responsibilities within the governance body defined for the project.*	*The audit team deemed that the justification provided by the project holder is appropriate. Project Administration Scheme and Distribution of certified marketing resources document/108/ that outlines the mechanism for distributing the financial benefits generated from the sale of carbon certificates. It establishes how the revenues from carbon credit commercialization will be shared among the participating Indigenous Reservations based on the existing agreements between each reservation and the companies Carbo Sostenible S.A.S and Terra Commodities. Considering that multiple IRs are involved in the project, the document ensures that once the proceeds are received, the portion corresponding to the Indigenous communities will be allocated according to each reservation's percentage contribution to the total forest cover at the project's outset. Overall, it serves to promote fairness, transparency, and accountability in the distribution of carbon-related benefits. Hence, the process is deemed clear, transparent providing no scope for unclear roles and responsibilities, inadequate decision-making processes, and limited transparency and accountability.*

inadequate stakeholder engagement and participation in project/initiative decision-making processes, leading to governance gaps and reduced project legitimacy?	*PH response: No* *The project guaranties effective and inclusive stakeholder engagement, considering that the project proponents are the indigenous communities. As a result, they are actively involved in planning and decision-making processes, ensuring legitimacy and broad acceptance.*	*The audit team deemed that the justification provided by the project holder is appropriate. The audit team's assessment of land ownership patterns and legal compliance is discussed under section 5.9 of this report and confirmed that the project proponents are the indigenous communities. The audit team independently interviewed the governors and people of the five IRs to confirm the same.*
ineffective or inadequate regulatory frameworks governing project activities, resulting in loopholes, inconsistencies, or gaps in environmental protection and governance standards?	*PH response: No* *The project operates within well-defined national and international regulatory frameworks, which are continually updated and monitored.*	*The audit team deemed that the justification provided by the project holder is appropriate. The audit team's assessment of project's compliance with laws and regulations governing project activities is discussed under section 5.9 of this report.*
delays or challenges in obtaining necessary permits, licenses, and approvals for project activities due to regulatory complexities, bureaucratic inefficiencies, or legal requirements?	*N/A. No permits are required to execute the project activities.*	*The audit team deemed that the justification provided by the project holder is appropriate.*
political interference in project/initiative decision-making processes, such as pressure to prioritize certain projects or interventions based on political agendas rather than scientific or environmental considerations?	*N/A. Not related to the project.*	*The audit team deemed that the justification provided by the project holder is appropriate.*

non-compliance with relevant laws, regulations, permits, and international agreements governing GHG emissions, biodiversity conservation, environmental protection and land use management, leading to legal challenges and reputational risks?	*PH response: No* *Compliance with national laws and international agreements is central to the REDD+ initiative, ensuring adherence to legal standards related to GHG emissions and land use management.*	*The audit team deemed that the justification provided by the project holder is appropriate. The audit team' s assessment of project's compliance with laws and regulations governing project activities is discussed under section 5.9 of this report.*
conflicts of interest among project stakeholders or decision-makers, such as individuals with personal or financial interests that may influence project outcomes or decision-making processes?	*PH response: No* *The project guarantees effective and inclusive stakeholder engagement, as the proponents are the indigenous communities themselves. Their active involvement in planning and decision-making ensures legitimacy and broad acceptance. These processes are conducted transparently and overseen by community representatives, which helps prevent conflicts of interest and reinforces trust in project governance.*	*The audit team deemed that the justification provided by the project holder is appropriate. The audit team reviewed the Documentos Representación y Tenencia de la Tierra RI/12/ and the detailed assessment of carbon ownership and land tenure is discussed under section 5.10 of this report and reviewed Constitución Política De Colombia _ TÍTULO XI _ CAPÍTULO 4 __ Ley de Colombia.pdf to confirm the same where Article 329 stipulates Lands designated as resguardos (Indigenous reserves) are collective property. They cannot be sold, seized, or otherwise alienated. The audit team independently interviewed the governors and people of the five IRs to confirm the same.*
limited access to justice for communities affected by project activities, such as barriers to legal recourse or remedies for grievances related to land rights, environmental harm, or social impacts?	*N/A. Not related to the project.*	*The audit team deemed that the justification provided by the project holder is appropriate.*

insufficient monitoring and evaluation mechanisms to assess project performance, impacts, and compliance with governance standards, leading to gaps in accountability and learning?	*PH response: No* *The accountability of the project is made periodically in accordance with the mechanism defined by the indigenous reserve in General Assemblies.*	*The audit team deemed that the justification provided by the project holder is appropriate. The audit team reviewed the meeting minutes of the accountability workshop/109/ held in Yavilla II on January 21 and 22, 2023 in which the accountability report outlined the management processes of the trust and agrarian bank for implementing community-led REDD+ activities. It details the methodology for organizing the cocoa production project, the procedures for purchasing boats, materials, and inputs, and the payment process for the REDD+ committee and workers involved in project execution. Similar workshops were also held in all the five IRs during the monitoring period. Hence, it is deemed that there are no gaps in accountability.*
inadequate capacity building and training for project stakeholders, such as government officials, local communities, and civil society organizations, to effectively participate in project governance and decision-making processes?	*PH response: No* *The project includes targeted capacity-building programs to ensure all stakeholders have the knowledge and skills necessary for effective participation in governance and decision-making. During the monitoring period, a series of training sessions were held with community members to enhance their capabilities in monitoring during the monitoring period.*	*The audit team's assessment of activities A-14.1 and 14.2 under section 5.1.1 of this report indicates that a series of training sessions were held with community members to enhance their capabilities in territorial monitoring. Hence, it is deemed that the justification is acceptable. The audit team conducted independent interviews with people from each IRs and the governors to confirm the same.*