VERIFICATION REPORT

Proyecto Forestal Mavalle en Plantaciones de Caucho Natural
Document produced by ICONTEC

Version 1.1 | November 2023

VERIFICATION REPORT PROJECT ID	
Project Title	*Proyecto Forestal Mavalle en Plantaciones de Caucho Natural*
Project ID	*PCR- CO- 164-142-001*
Project Owner	*Sociedad MAVALLE S.A*
Project Type/Project Activity	*GHG removal activities in the AFOLU sector*
Grouped project	*It's not a grouped project*
Version number and date of the project document to which this report applies	*Project Document V3.4* *Monitoring Report V4* *8/11/2023*
Methodology applied	*BCR0001-Biocarbon Registry – Quantification of Greenhouse Gas Removals or Reductions from Greenhouse Gas Mitigation Projects V3.0*
Project Location	*Colombia* *Municipalities of Puerto López and Puerto Gaitán (Department of Meta)*
Project Start Date	*01/10/2009* *30 years*
Quantification period of GHG emission reductions/removals	*03/10/2022 to 02/10/2023* *Fifth Verification*
Follow-up period	*03/10/2022 to 02/10/2023*

	Fifth Verification
Total amount of GHG emission reductions/removals	*Total amount of GHG emission reductions/removals (during the monitoring period).* *163.026,51* *Average annual amount of GHG emission reductions/removals.* *163.026,51*
Contribution to the Sustainable Development Goals	*SDG 4.3 Inclusive and equitable education and learning opportunities.* *SDG 13. Measures to combat climate change and its impacts*
Special category, related to co-benefits	*Does not apply to any special category*
Document Date	*07/12/2023 V1* *04/03/2024 V2* *15/05/2024 V3*
Work carried out by	*Laura María García Murillo* ***Lead Auditor*** *Victor Nieto* ***Technical Reviewer***
Approved by	 *Martha Ivonne Corredor Rodríguez*

	Validation & Verification Manager

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1 Executive Summary

The AFOLU Forestry Mitigation Proyecto Forestal Mavalle en Plantaciones de Caucho Natural, which aims to establish 8,736.22 ha of rubber (Hevea brasilensis) project began activities in the fourth quarter of 2009, with two clones that are recognized with the codes FX3864 and RRIM600, distributed in 11 nuclei. These plantations belong to the companies Pajonales and Valora, who have a mandate contract that has been awarded to MAVALLE to be responsible for the implementation of the project and everything related to carbon credits.

The project is in the municipalities of Puerto López and Puerto Gaitán in the department of Meta, the nucleaos will be identified with the following names: Palomera, Campo Bonito, Agrocumare, Panorama and Taparitas, which are located northeast of Puerto López; Within the municipality of Puerto Gaitán will be located the nuclei Santa Rita, Casuna, Santa Helena, Hevea Inversiones, Hevea de los Llanos and TSR 20 inversiones.

The project is developed with the methodology BCR0001- Biocarbon Registry - quantification of greenhouse gas removals or reductions of greenhouse gas mitigation projects V3.0 of April 13, 2022. The project has a duration of 30 years that began on 01/10/2009 and has an end date of 31/01/2039, this is the fifth verification that is being monitored for a year that begins on 03/10/2022 and ends on 02/10/2023.

The project had a total of 50 circular plots with an area of 450 square meters, a radius of 11.96 meters, within the current period the audit team visited a total of 10 plots of this total, which were chosen following what was described in the internal sampling plan (Definition of the Sampling Plan in Audits of the Forestry Sector) F-PS-775 V1. The plots visited are shown below in the Table 1.

Table 1. Plots visited during the audit.

Stratum	Pitches (ni)
3864 2009	2
RRIM600 2009	5
3864 2010	11
RRIM600 2010	48
RRIM600 2011	9
RRIM600 2013	26
3864 2017	25

Stratum	Pitches (ni)
RRIM600 2017	1
3864 2018	40
RRIM600 2020	39
Total	10 pitches

With the quantification of emissions presented within the monitoring report, there is evidence of a total of accumulated annual removals between 2009 and 2023 of 1,130,833 tCO2e, the estimate for the year 2023 indicates that a total of 1,180,265 tCO2e have been accumulated, the forest inventory indicated that removals reached 4.36% more than those estimated during the ex-ante estimation calculations (168,349 tCO2e); Where the result for the current verification period (03/10/2022 to 02/10/2023) is 163,026 tCO2e.

2 Purpose, scope and verification criteria

Giving scope to the provisions of the benchmark, which constitutes the requirements for the audit, its objectives are the following:

- *Assess the likelihood that the implementation of the planned GHG mitigation project will result in the increase in removals or reduction in GHG emissions declared by the project proponent.*
- *Validate compliance with the regulatory requirements and those established by the program and the benchmark to determine the feasibility of implementing the GHG mitigation project.*
- *Verify compliance in the implementation of mitigation project activities, including those associated with the methodology selected for the project.*
- *Evaluate and verify compliance with the principles of the monitoring, verification, and reporting system necessary to comply with current legislation.*
- *Provide an independent third-party opinion that has evaluated the implementation and reduction/removal of GHG emissions from this project registered under the BIOCARBON REGISTRY.*
- *Evaluate and verify compliance with the principles of the monitoring, verification, and reporting system necessary to comply with current legislation.*

- *Provide confidence to different stakeholders in the quality of the project and its ability to achieve certified GHG reductions/removals.*

*The scope of the project's **verification** audit was:*

1. *Verify the reductions and/or removals of GHG emissions, the implementation of activities and their reported impact for the monitoring period between 03/10/2022 and 02/10/2023.*

• *GHG project boundaries and their baseline scenarios: They were 100% verified using the GIS database and on the site visit, with some checkpoints of the eligible area of verification.*

• *Physical infrastructure, activities, technologies, and processes of the organization or GHG project*

ICONTEC verified through the GEODATABASE that the project boundaries are correctly determined and meet the eligibility requirements.

The evaluation criteria of the process of this verification are based on the requirements set forth in the Biocarbon Registry V3.2 Standard in accordance with the provisions of the following standards: NTC -ISO 14064-1; 2019 "Greenhouse Gases. Part 1. Specification with guidance, at the level of organizations, for the quantification and reporting of greenhouse gas emissions and removals", NTC-ISO 14064-3; 2019 "Greenhouse gases. Part 3: Specification with guidance, for the validation and verification of greenhouse gas claims" and NTC-ISO 14065; 2013 "Greenhouse Gases. Requirements for Bodies that carry out the validation and verification of Greenhouse Gases, for use in accreditation or other forms of recognition".

The verification audit was carried out partially remotely, with a combination of document review, communication with the project proponents, with the different service providers, with the technical team and the on-site evaluation, assessing the conformity of the project. Findings described in section 4.5 of this report were issued to ensure compliance with the relevant requirements for this process. In accordance with the above, the verification process was carried out based on the following aspects:

• *Ensuring the principles defined in the reference*

• *Monitoring and Outreach of Forestry Activities*

• *The methodology for calculating Greenhouse Gas (GHG) emissions, verifying that there are no inconsistencies in the use of formulas or inconsistencies between the factors used, with recommended methods and guidelines.*

• *Compliance with the monitoring plan, data collection activities, quality control management, and authority and responsibility for the development of the plan.*

- *Identification of the project's environmental legal requirements and their compliance.*

- *Appropriate procedures to ensure the quality of the project's information and documentary control.*

ICONTEC, together with the proponent, determined the sampling plan that was carried out for this verification, through different meetings held with the different parties.

The project boundaries and reference areas for the audit period were 100% verified using the information provided by the organization (located in the folder "1. TECNICO- SHAPEFILE") and the information gathered during the on-site visit. The dasometric information that determines the aboveground and groundwater biomass by stratum within the project boundaries was verified with the remeasurement of the plots obtained through the sampling plan. As a result, 10 plots were reviewed in person in 10 strata corresponding to the project verification (Annex 4), it was identified that the information collected during the field audit is within the established confidence limits.

The spreadsheets in the folder "1. TECHNICAL- 1.1 ESTIMATES OF CARBON REMOVALS" corresponding to the ex-post estimates for the verification period from 03/10/2022 to 02/10/2023.

Through sampling, ICONTEC verified the capacity to comply with the legal or regulatory requirements applicable to the GHG mitigation project established by identifying, planning its compliance, implementing, and verifying compliance by the Organization.

ICONTEC, as a validation and verification body, is confident that the information provided by the project developer is reliable and traceable. Monitoring of carbon reservoirs was carried out by monitoring 50 temporary plots (by Mavalle), a process that is described in detail in section 6.2 of this report.

The criteria are:

a. BCR Standard. Version 3.2. September 23, 2023.

b. Methodology: migration to BCR0001 Quantification of GHG Emission Reductions GHG Removal Activities V3.0 (13 de abril de 2022)

c. Tools:

- R-Tool 12. Estimation of carbon stocks and change in carbon stocks in dead wood and litter in A/R CDM project activities V3.1

- R Tool 14. Estimation of carbon stocks and change in carbon stocks of trees and shrubs in A/R CDM project activities. V4.2

- *AR-Tool 15. Estimation of the increase in GHG emissions attributable to displacement of preproject agricultural activities in A/R CDM project activity. V2.0*

- *BioCarbon Registry. 2023. BCR TOOL. AVOIDING DOUBLE COUNTING (ADC). BCR avoid double counting of emissions reductions/removals. Version 1.0 March 9, 2023*

- *BioCarbon Registry. 2023. BCR TOOL. MONITORING, REPORTING AND VERIFICATION (MRV). BCR carbon credits are quantified, monitored, reported and verified. Version 1.0 February 13, 2023*

- *BioCarbon Registry. 2023. BCR TOOL. NO NET HARM ENVIRONMENTAL AND SOCIAL SAFEGUARDS (NNH). BCR project activities do not cause any net-harm to the environment or to local communities and society in general. Version 1.0 March 7, 2023*

- *BioCarbon Registry. 2023. BCR TOOL. PERMANENCE AND RISK MANAGEMENT. BCR project holder take actions to ensure the project benefits are maintained over time. Version 1.0 March 7, 2023 Los resultados de esta herramienta se relacionarán a lo largo del documento.*

- *BioCarbon Registry. 2023. TOOL. SUSTAINABLE DEVELOPMENT GOALS (SDG). Version 1.0. June 2023*

d. Iso:

- *NTC-ISO 14064-1; 2019 "Greenhouse Gases. Part 1. Specification with guidance, at the level of organizations, for the quantification and reporting of greenhouse gas emissions and removals."*

- *NTC-ISO 14064-3; 2019 "Greenhouse gases. Part 3: Specification with guidance, for the validation and verification of greenhouse gas claims"*

- *NTC-ISO 14065; 2013 "Greenhouse Gases. Requirements for Bodies that perform the validation and verification of Greenhouse Gases, for use in accreditation or other forms of recognition."*

And a legal Framework:

- *Resolution 1447 of the Ministry of Environment and Sustainable Development. Official Gazette of Colombia, Bogotá, Colombia, August 1, 2018.*

- *Resolution 0831 of the Ministry of Environment and Sustainable Development. Official Gazette of Colombia, Bogotá, Colombia, September 30, 2020*

- *Law 2294 "By which the PND 2018-2022 is issued" Art 230.*

- *Decree 926 of 2017. NON-CAUSATION MECHANISM OF THE NATIONAL CARBON TAX. Adjustment Environmental and Social Safeguards*

3 Verification planning

3.1 Verification Plan

An audit is a process that contemplates the review and compliance with criteria established by a documentary benchmark to which a company or entity is subjected to verify its level of performance and identify options for improvement.

The verification audit corresponds to an objective evaluation of the removal of emissions that occur because of the activities carried out during the evaluation period and in accordance with the requirements established by ICONTEC for the validation and verification of Mitigation Projects.

The likelihood that the implementation of the planned GHG project will result in the GHG removals declared by the project manager will be assessed, considering the following:

1. Documentary review of the monitoring report and the registered monitoring plan

2. Interviews with those responsible for the implementation of the GHG mitigation initiative, as well as those responsible for drafting the GHG mitigation initiative documents submitted for verification.

3. Solution to the detected findings and the issuance of a report and final verification opinion.

It is ICONTEC's responsibility to establish an independent opinion on the verification of GHG removal from the GHG mitigation initiative and to approve a baseline scenario for the monitoring period.

ICONTEC uses a risk-based approach focusing on understanding the risks associated with the reporting of GHG removal data and the controls in place to mitigate them. ICONTEC's verification process includes evidence-based testing of all relevant evidence for the amounts and declarations of GHG removals from the GHG mitigation initiative and calculations of such removals for the reporting period.

The verification team used a risk analysis-based approach to assess the project against the rules of the BCR Standard. Version 3.2. September 23, 2023, including the criteria defined in section 2 of this document. It identified potential areas of risk based on a review of documents and information provided by the project developer.

The verification process included the following objective independent activities:

- *Selecting a Verification Team*

- *Conduct an internal review of Conflicts of Interest (NCI)*

- *Conduct an initial meeting with the Project Developer to present to the teams as in Annex 5 of this document (Audit Plan).*

- *Review the Objectives and processes of the verification, the requirements of BIOCARBON REGISTRY and for the confirmation of the service agenda and the notification of the same.*

- *Review the Monitoring Report with the requirements of the Standard,*

- *Develop a verification plan and a sampling plan,*

- *Conduct a risk-based review to ensure that the project complies with the monitoring requirements of the BIOCARBON REGISTRY rules, as well as the applicability conditions of the methodology BCR0001 Quantification of GHG Emission Reductions GHG Removal Activities V3.0 (April 13, 2022)*

- *Review documents associated with the monitoring period for which emission reductions were issued.*

- *Carry out the on-site visit.*

- *Review the accuracy of emission removals for the monitoring period.*

- *Submit findings and non-conformities, requests for additional documentation, and requests for clarification through the findings form (Annex 2).*

- *Conduct an internal review*

- *Issue the verification report*

The audit plan was developed in accordance with Annex 5, in accordance with the information verified in the initial documentary review and the sampling plan established and agreed with the client for the on-site evaluation, seeking to optimize processes.

3.2 Verification Equipment

Table 2. Audit team.

Full name(s)	Role(s) or responsibility(s)	Type of activity(s) carried out
Laura María García	Lead Auditor	Documentary Review On-site visit Verification Report Declarations
Víctor Nieto	Technical Reviewer	Technical Review

Full name(s)	Role(s) or responsibility(s)	Type of activity(s) carried out
Camilo Carvajal	Technical Unit Leader	Review of final documents
Martha Corredor	Validation & Verification Manager	Final Documentation Approval Signatures, declarations

To comply with all the compliance required for verification, the support of the competencies of the verification team sufficient in accordance with the established indications, ICONTEC has as an internal document the procedure PE-PS-013 "SPECIFIC VALIDATION AND VERIFICATION PROCEDURE FOR GHG MITIGATION PROJECTS" V6. Where chapter 5.2.1 Designation of the audit and technical review teams is complied with, everything related to the competence that is also composed of the indications established in P-CP-001 PROCEDURE FOR QUALIFYING AND/OR AUTHORIZING PERSONNEL IN TECHNICAL SERVICES, as well as the relevant requirements for the project (technical requirements, environmental, legal, and financial aspects of the territory where the GHG mitigation project is being developed. On the other hand, the competency requirements for validation and verification services for GHG mitigation projects are established in specification E-PS-114 "QUALIFICATION REQUIREMENTS FOR VALIDATION AND VERIFICATION SERVICES FOR GHG MITIGATION PROJECTS".

To determine technical expertise in a technical area for a specific methodology, document F-PS-625 "SERVICE BASE TECHNICAL UNIT VALIDATION AND VERIFICATION" is used to verify experience and competence. The technical validation and verification unit is responsible for communicating via email to the Qualification Professional Leader and Qualification Professional, new training requirements required by professionals to guarantee their competence in the provision of the service. Likewise, it is responsible for identifying the training needs of professionals in the training area for the maintenance of their competence registered in the F-DH-009 "CONSOLIDATED OF PAC TRAINING NEEDS". In addition, there is the E-PS-064 specification "MONITORING THE PERFORMANCE OF VALIDATION AND VERIFICATION PROFESSIONALS" that is applied for the maintenance of competence.

Regarding compliance with the BCR Anti-Corruption Policy, ICONTEC has a conflict of interest and risk verification format, which ensures that there is no conflict of interest on the part of the members of the audit team who will provide the services of Validation/verification of GHG mitigation projects.

The Statement of Fairness is in the F-GV-119 STATEMENT OF IMPARTIALITY MDL-14065 form which is attached along with the final service documents. The terms of confidentiality are given in the contract that is signed between the parties (organization and ICONTEC) in the thirteenth clause, related to the compliance of the parties with respect to this item. In addition to the provisions of the Code of Ethics, which is related to the contract of each professional with the code PO-GE-001 CODE OF ETHICS. V2.

To ensure the impartiality, confidentiality, independence, and management of the conflict of interest that is required to act and make decisions in an objective, autonomous, suitable, and reliable manner, ICONTEC has established a policy in these areas for the development of its activities. This policy considers all aspects of relations with interested parties, covering all activities not only associated with the provision of services, but also those of an operational and commercial nature. The policy can be consulted at the following e-mail address: https://www.icontec.org/wp-content/uploads/2019/12/POGE009POLTICADEIMPARCIALIDADCONFIDENCIALIDADINDEPENDENCIAYMANEJODELCONFLICTODEINTERESESVS00.pdf.

Ethics is the fundamental basis for action and the generation of trust for all ICONTEC services, and is based on developing all activities within honest, coherent, suitable, responsible, and upright parameters of conduct and behavior. The Code of Ethics seeks to materialize ICONTEC's philosophy, by establishing guiding criteria for action based on the highest principles and values of all its members and stakeholders. This Code is applied by all ICONTEC employees, bound by an employment contract, whether for a fixed term or indefinite; for the provision of services (contractors and subcontractors); and all those who, without a contractual relationship, have any type of relationship with ICONTEC, under any modality (members of the Board of Directors and other collegiate bodies). Contractors and subcontractors are those natural or legal persons who at any time provide their services to ICONTEC or on its behalf.

As a mechanism to safeguard impartiality, the ICONTEC Board of Directors established an Impartiality Committee as an advisory body to deal with issues related to Impartiality Risk Management. This initiative responds to the interest of this collegiate body to ensure trust and transparency in the provision of validation and verification services. The composition of the Committee considers the participation of external and independent people, who attend pro bono and on their own behalf or on behalf of an entity associated with the interest groups related to the services provided by the institution.

ICONTEC has a procedure in place to identify, analyze, evaluate, treat, monitor, and document risks related to impartiality and potential conflicts of interest in the provision of validation and verification services. When threats to impartiality are identified, ICONTEC documents and manages control activities to eliminate or minimize such threats.

To ensure that there is no conflict of interest to participate in conformity assessment activities, ICONTEC does not assign professionals who declare a conflict of interest with project participants, familiarity, affinity, or consulting activities related to the services. If an ICONTEC professional has been part of such activities, this professional may not provide services to that organization for at least two years following the end of the activity. Prior to each validation and verification service for GHG mitigation projects, professionals must declare their potential conflicts of interest using the F-GV-119 IMPARTIALITY STATEMENT CDM-14065 declaration of impartiality form. As evidence of the validator/verifier's statement of this PMCC that no conflict of interest is presented.

ICONTEC is responsible for and retains authority for its decisions concerning its validation and verification opinions, its certification statements of greenhouse gas mitigation projects or the declaration of its reductions/removals and its opinions on GHG inventories. ICONTEC does not outsource the decisions, opinions, and declarations of the conformity assessment.

ICONTEC assesses the risks resulting from its validation and verification activities and has taken appropriate provisions to cover the legal liabilities resulting from its operations in each of its fields of activity and geographical areas in which it operates.

In this regard, ICONTEC has taken the contractual and extra-contractual civil liability insurance policy identified LRCG-74392504-1 with the insurer Zurich Colombia Seguros S.A., in force until December 31, 2023, for an amount of up to COP $3,000,000,000. Likewise, it has the civil liability insurance policy for errors and omissions with the same insurer, policy EOFF-74371531-1 valid until December 31, 2023, with coverage up to USD $5,000,000.

3.3 Level of assurance and materiality

In compliance with the BIOCARBON REGISTRY Standard, materiality is the concept that individual or cumulative errors, omissions and misrepresentations could affect the GHG statement and influence the decisions of intended users. ICONTEC has carried out a strategic analysis that has allowed it, among other things, to execute an evidence collection plan in accordance with the requirements of the ISO NTC ISO14064-3; 2019 standard. Considering the review, verification, and relevance of all the following documentation:

- *Monitoring Report*
- *Spreadsheets*
- *Data Sources for Removal Calculation*
- *Measurement Logs*
- *Map Supports for Eligibility*
- *Baseline, Leaks and Removals*
- *Additionality*

The audit was conducted to provide a reasonable level of assurance of compliance with the criteria defined within the scope. Based on the audit findings, a positive assessment statement provides reasonable assurance that the project complies with the criteria set out in Section 2.2 and the GHG statement is materially correct and credible.

The nature and extent of verification activities have been shaped according to sections 10.2.5 of the BCR validation and verification manual.

a) *The level of assurance of the verification of the GHG mitigation Sector Project should not be less than 95%. The errors that were found in the spreadsheets were corrected; these errors never exceeded 5% error, with respect to the previous emission reductions. Therefore, it is assured that the level of assurance is not less than 95%.*
b) *The material discrepancy of the data supporting the GHG mitigation Sector Project baseline and the estimated GHG emission reductions or removals may be up to +- 5%. The calculations were evaluated and errors in the calculations were corrected, those errors were never greater than 5%, compared to the previous emission reductions, so ICONTEC assured that there was no material discrepancy in the calculation data.*
c) *The consistency of the Sector Project baselines for GHG mitigation in accordance with current national regulations and/or the methodology applied as appropriate. The values assessed for ARR Activities are consistent with national reports.*
d) *The quantification of the mitigation results compared to the validated baseline, in accordance with the provisions of current national regulations and/or the methodology applied, as appropriate.*
e) *Co-benefits assessment and indicators related to the Sustainable Development Goals.*

Thus, it is confirmed that this evaluation exercise has a reasonable level of assurance in accordance with what was agreed in the contract. Where, it is confirmed that this evaluation exercise has an assurance level of 95% confidence and the material discrepancy of the data that supported the baseline of the Project and the estimate of the reduction of GHG emissions was not greater than 5%, for which the information of the project was considered, its annexes, included areas and the corresponding calculations. Through the audit process, ICONTEC ensures that the GHG Mitigation Project complies with the requirements set forth in the principles established in the NTC-ISO 14064-3 standard: 2019 "Greenhouse gases. Part 3: Specification with guidance, for the validation and verification of greenhouse gas claims".

These standard details the principles and requirements for the verification of GHG inventories and projects. It describes the process and planning for GHG-related validation and verification and specifies the procedures for evaluating the organization's or project's GHG statements. Likewise, it determines whether the criteria established to estimate the variables for estimating the volume and biomass of forest cover satisfactorily comply with the reference and methodology.

Therefore, ICONTEC ensures that the GHG mitigation project complies with the criteria of the BCR Standard Version 3.2. September 23, 2023, and the BIOCARBON REGISTRY guidelines in its methodology BCR0001 Quantification of GHG Emission Reductions GHG Removal Activities V3.0 of April 13, 2022.

All versions of the verification report before being sent to the customer are subject to an independent internal technical review to confirm that all verification activities have been completed in accordance with ICONTEC's procedures.

The technical review was carried out by a qualified technical review team in accordance with ICONTEC's qualification scheme to provide validation and verification services for GHG mitigation initiatives. In view of the above, ICONTEC has issued its conclusion regarding this verification exercise (see paragraph 6 of this report).

3.4 Sampling plan

The audit plan was developed in accordance with Annex 5, in accordance with the information verified in the initial documentary review and the sampling plan established and agreed with the client for the on-site evaluation, seeking to optimize processes.

The sampling plan was determined according to the level of assurance, risk management and review of documentary and field information. In accordance with the information submitted by the project owner, in the Table 3 the level of assurance achieved during the audit is presented, according to the information that determines the quantification of GHG emissions.

Table 3. Level of assurance

Determinant Removal	Document	Type of evidence	Source of information	Level of assurance
Area	Property Information	Quantitative	Legality of land tenure	100%
Area	Eligible Project Area	Quantitative	Eligibility Analysis -GIS	100%
Area	On-site visit	Quantitative	Visit to the project area and plantations	100%
Biomass	Estimation of Removals	Quantitative	Spreadsheet	100%

Source: This report

In the Table 4, the risks and treatments that may occur within the audit process in its different phases and that may result in errors in the estimation of the carbon calculation are discriminated, this assessment was considered to define the audit sampling plan following the indications of PE-PS-013 Specific validation and verification procedure for GHG mitigation projects.

Table 4. Risk assessment in the audit process.

No.	Risks that may lead to errors, omissions and potential distortions	Risk Assessment: Risk Level	Risk Assessment: Justification	Risk control system in the verification plan and/or in the sampling or evidence collection plan
Control Risks:				
1	Human error in quantifying emissions.	Middle	Monitoring data related to emission factors is	100% of the data indicated in the spreadsheet is cross-checked with the

No.	Risks that may lead to errors, omissions and potential distortions	Risk Assessment		Risk control system in the verification plan and/or in the sampling or evidence collection plan
		Risk Level	Justification	
	Inaccuracy: Double Counting, Significant Manual Transfer of Key Data, and Inappropriate Use of Emission Factors		downloaded from traceable and official sources	information available in the data source and in the information provided by the organization.
2	Lack of full data coverage. Exclusion of significant sources, incorrectly defined limits, leakage effects.	High	Lack of knowledge of the requirements of the methodology related to its applicability.	It is ensured that all data from the verification period was considered within the defined limits of the project.
3.	Inconsistency: lack of documentation of methodological changes in the calculation of GHG emissions or removals in relation to those used in previous years.	Middle	Lack of knowledge of the requirements of the quantification methodology and/or the requirements of the certification program.	Within the sampling plan, the review of the changes presented that affect the quantification of removals or reductions of GHG emissions is carried out
Inherent Risk:				
4.	Reliance on a technology platform designed for data capture, which can result in omissions and errors in the transfer of raw or raw data to the emissions reduction or removal excel spreadsheet.	Middle	Failures in data transfer quality control due to an unclear QA/QC procedure.	The project proponent demonstrates how to quantify the data, capture and capture, and the auditor verifies through interviews with the project developer, to verify compliance with the different procedures. The project proponent must demonstrate how the data transfer is carried out and how it cross-checks. The auditor must establish in the audit plan a space for interviews with the personnel responsible for recording data and verifying it by complying with its procedures.
5.	Facts Discovered After Validation or Verification	Middle	Project changes that may affect the GHG Verification statement.	Through the field visit, the status of the implementation of the project is assured.
Detection Risk:				
6.	Delays in the calibration of measurement or monitoring equipment related to the quantification of GHG removals or reductions.	Middle	There is no record of the frequency of calibration of the equipment established to carry out the measurements in the monitoring.	The project proponent should establish a procedure whereby a recording check of the calibration frequency of the measuring equipment is carried out to ensure its precision and accuracy.
7	Insufficient information to demonstrate the possession of the rights to use the land on which the forestry activity takes place.	Middle	All land tenure documents are up to date with respect to land ownership.	The proponent of the project submits all the updated documentation that accredits them as holders of the use of the land and/or establish and demonstrates the management that has been carried out before the corresponding entities for the updating and presentation of the legal documentation that accredits them as holders of the use of the land where the forestry activity is carried out.

Through the different rounds of findings and the respective clarifications, the proponent made the pertinent modifications and clarifications corresponding to the audit team, to generate a stable level of confidence.

Considering all the elements collected during the strategic analysis of the project, as well as the evaluation that has been carried out throughout the course of the project and the on-site audit, ICONTEC determines that:

- *Analysis procedures remain representative.*
- *The evidence collected is appropriate and sufficient to generate a conclusion from the verification process.*

1. *For monitoring, the WINROCK _ Sample Plot Calculator tool (2014 version) was used with an error of 10% and a confidence level of 90% as identified in the spreadsheets presented by the project and by the crosscheck carried out by the audit team, it was initially established that a total of 21 plots were required differentially distributed among the 18 strata identified for the project. The number of parcels proposed by this tool includes 10% more parcels to increase confidence and decrease error.*
2. *For the reduction of uncertainty, this tool mentioned above, it is indicated that some strata thanks to the relationship between the standard deviation and the average, and as well as the area of these strata, plots were not required in some of them, therefore, a total of 50 plots are determined that manage to allow an unbiased estimation of the standing biomass and therefore of the carbon accumulated in the strata. the project areas, increasing the sample proposed by the tool and considering much more data for estimation and quantification.*
3. *The procedures for quality control of the information related to the estimation of GHG reductions consider, among others, the sampling of 10% of the monitoring plots, these plots were contemplated within this verification and a sampling of the total of the 50 plots surveyed was carried out, to carry out complete remeasurements and guarantee the quality of the information presented to the audit team.*
4. *The related information on the average values and the standard deviation observed for each stratum is extracted from the inventories carried out during the four previous verifications, included in the annual monitoring plan contemplated for this carbon project. The database used within the Winrock tool has the actual measurement of 352 different plots where a total of 8117 trees have been measured during the time that the project has been carried out.*
5. *The plantation for this verification has an area of 8,653.8 ha, whose boundaries and extension are monitored annually by interpretation of satellite images.*
6. *Everything related to the property rights of the lands of the project and the boundaries of the areas that are part of it, is mainly based on the certificates of tradition and freedom, valid for their time of issuance. In cases where it is required or where there are inconsistencies, the evaluation is referred to the title studies, for this verification and as mentioned in this document, the audit team reviewed 100%*

of the certificates of tradition and freedom provided by the developer and some findings were raised in the cases that were necessary.

7. *The monitoring of the company's compliance with the environmental obligations determined by the laws and regulations is monitored based on current legal environmental legislation, which includes environmental resolutions and those issued by the competent environmental authority, which in this case is the Regional Autonomous Corporation for the Use of Natural Resources and its Environmental Management.*
8. *The monitoring of co-benefits, biodiversity and social impact is described in the corresponding annual reports prepared by the project developer.*
9. *The events that cause leaks and/or reductions in the biomass that is recorded in the verification period, are summarized within the reports presented by the developer and that become part of the information validated by the audit team, and all this must comply with its fire prevention and control plan in some cases. and the issue of agricultural area reports on the presence and incidence of pests and diseases.*
10. *Prior to each verification, the project developer conducts a retraining process on the standard, methodology, and the establishment and measurement of inventory plots in the areas on which the GHG reduction estimate is based.*
11. *The national legislation applicable to the establishment and implementation of the project is recorded in the company's legal normogram, which is constantly being updated according to new laws, decrees, resolutions, regulations, etc.*

Within the procedure established by ICONTEC, the definition of the sampling plan, In the audit process, the auditor must develop a sampling plan adjusted to the requirements of the Certification Program or Carbon Standard (in this case BCR), Intended User or legal requirement (as applicable). In the audit process, an assurance level of 95% of the information must be maintained with a materiality of 5% (Resolution 1447 of 2018 - MADS) or in accordance with the requirements of the program (in the case of voluntary carbon markets) (BCR)., ISO Standard 14064-3 details the principles and requirements for the verification of GHG inventories and for the validation or verification of GHG projects. It also outlines the process for GHG-related validation or verification, and specifies components such as validation or verification planning, assessment procedures, and evaluation of the organization's or project's GHG claims.

The steps to determine the sampling plan are:

1. *Define the information required for audit sampling,*
2. *Determine the population to be sampled,*
3. *Definition of the method to be followed to take audit sample estimators, the sample, its size, and determination.*
4. *Validation of estimators with confidence limits*

For the forestry sector specifically, a guide to forestry projects was determined, which considers parameters with reliable levels of assurance, contemplating the methodologies and tools used for the calculation of removals, the formulas for the calculation of removals, and activity data (dasometrics), with the following step by step:

1. *To determine the choice of parcels in the on-site audit process; Information should be segregated by stratum.*
2. *The relative volume of each stratum is found and organized in descending order; this volume is calculated by dividing the volume of the stratum by the sum of all the strata.*
3. *The strata are arranged in an ascending manner, whose volume has a representativeness of 95% or more of the total volume used for the quantification of CO2e.*
4. *The statistic used by the company for the sampling of each stratum is applied, identifying the sampling error for each stratum and the plots that are outside the confidence limits.*
5. *The mean, standard deviation, coefficient of variation, standard error, absolute sampling error, upper and lower confidence limit, and sampling error are determined for each stratum.*
6. *The sampling error determines the existing error for each stratum and serves to identify whether it is within the permitted limits, in forestry projects this should not exceed 10%.*

For the project, considering the previous procedure, the results were:

For the strata of the project, a total of 97.8% was considered with a total of 10 plots to be visited out of the 50 plots surveyed in the field for the current verification period, the results of each of these can be found within annex 4 of this document with the information collected in the field by the company VS the information collected in the field by the audit team, where it was found that:

Of all the plots, sampling was carried out inside and outside the limits of confidence, visiting a total of 10 plots in the field. Of these, the review of each of the data was carried out and the error found in each of the plots is less than 10%, the audit team made a remeasurement of the 10 plots shown in the maps attached in later chapters, and this remeasurement was done 100% to guarantee quality and traceability. In these, the equipment for measuring diameters, the equipment for measuring the boundaries of the plots and the central points of the plots with the georeferencing of the plots were considered.

ICONTEC has carried out a review of the information, validating the quality of the information presented by the developer, in the same way a qualitative and quantitative evidence is analyzed and crosschecked to guarantee the level of assurance required by the standard, along with the implementation of the appropriate methodologies to comply with the standard and current legal regulations. identifying possible risks, errors, omissions, or misinterpretations that may arise during the duration and implementation of the project.

4 Procedures and means of verification.

4.1 Preliminary Assessment

ICONTEC carried out the evaluation of the client's GHG information management system, as well as the procedures corresponding to the project activity itself, following the guidelines established by BIOCARBON REGISTRY; This is to reach a conclusion about its reliability.

The topics addressed in evaluating the evidence from the verification process analysed: 1) the evidence is of sufficient quantity and adequate quality; 2) professional judgment about the reliability of the evidence; and 3) the source and nature of the evidence (external, internal, oral, documented).

During the process of document review, on-site visit, and evaluation of the responses to the findings generated in the audit process, the audit team verified all the procedures carried out by the owner and developer of the project. This evaluation determined that the project carries out the correct review of the areas and boundaries of the project; the implementation of reforestation activities; and cartography and areas to be excluded due to crops, roads, disturbances, environmental guidelines, topological errors.

Regarding the custody of the information in the field, it was satisfactorily verified, identifying that the project has a procedure in which it uses digital tools that merge the field formats and the cartography of the project, and that it performs the appropriate calibration of the equipment before the measurement of the plots.

The audit team evaluated the information and data control system and considers it reliable, so it is concluded that the internal control system complies with the requirements of the reference and ensures with its procedures the organization, administration, handling, and management of the project documentation.

4.2 Document Review

The document review is the corroboration of the information to verify that the project documentation – project design document and monitoring report, meets all the requirements, these requirements are supported attached in thematic folders contained with spreadsheets, documentation scanners, information support reports, etc. All the above, to give the process relevance, transparency, and reliability, considering that this information has a confidentiality agreement by the ICONTEC audit team.

The review of the documentary information with which the sampling plan was developed and elaborated was carried out from 03/10/2023 to 05/10/2023. All documentation reviewed during the audit is listed and can be found in of this document.

The desk review included an evaluation of project details, data and parameters, and quantification of GHG removals.

The verification team conducted a documentary review that included the next steps:

1. *A review of the Project document, the methodology applied, including applicable tools, modules, monitoring plan and quality assurance and control procedures.*
2. *A review of the Monitoring Report and project implementation*
3. *A review of the data and information submitted to validate its completeness.*
4. *An assessment of compliance with applicable regulations to validate the regularity of the activity.*
5. *An evaluation of documents evidencing land tenure and/or carbon rights for the project.*
6. *An assessment of the controls in place to ensure the quality of information and documentary control of the project.*
7. *Other supporting documents (maps, spreadsheets, etc)*

As part of the desk review, an office audit was carried out on the main points of the project requiring attention (Annex 2).

A list of the documentation reviewed during verification is presented in Annex 3

Based on all the gathered evidence, it can be concluded that the criteria defined for this verification is appropriate and were consistently implemented over time. The project has traceability of tests and records, verification that the project proponent provided 100% of the data used in the calculation to obtain the final quantity of reported.

The review and evaluation of the above-mentioned documentary material was approached through the following principles:

Comprehensiveness: The content of the documentation addressed in detail social, environmental, biological, legal and quantification issues, providing a complete description of the context of the project area.

Accuracy: The reviewed content was based on reliable sources of information and met the benchmarking criteria (section 2).

Coherence: The information declared had the respective secondary documentary references and associated documentary annexes. There is documentary consistency throughout all project documentation.

Updated: The documentary content was updated and complies with the guidelines established in the current regulations applicable to the Colombian carbon market, as well as with the guidelines of the ISO 14064-2:2019 standard and the requirements of the BCR v3.2 Standard.

4.3 Interviews

All relevant interviews were conducted during the on-site visit, in person, the main objective of these interviews was to identify the role that each one plays within the carbon project that has been implemented, additionally, to corroborate the quantification of carbon and the credits associated with the project and that were reported for the current verification period.

The site visit was carried out from 09/10/2023 to 14/10/2023, during these dates' interviews were conducted with the project owners, technical staff of CarboSostenible and MAVALLE. During the audit, a total of 3 meetings/interviews were held and an approximate attendance of 7 participants was recorded, which are described in the table below.

In general terms and through the different topics addressed during the interviews, it was evidenced that the main actors have acceptable knowledge of the project in terms of the objective, and the state of implementation of the project in the properties that are part of the project, however, in order to comply with the recent modifications of the standard, some opportunities for improvement were made in terms of the co-benefits of the project and the reporting of the Objectives of the project. Sustainable Development, considering that the project is a private project, which has carried out some activities in nearby indigenous communities, but that the eligible areas of the project do not have any impact within the carbon quantification and the current verification period.

Below is a summary of the interviews conducted and the respective topics discussed, the attendance lists are listed in Annex 3 of this report.

Table 5. Interviews conducted.

Closes interview	*Name of Interviewees*	*Charges*	*Interview Summary*
11/10/2023 ***Face-to-face MAVALLE Offices***	*Miguel A. Rodriguez* *Natalia Jaramillo* *Angela Vergara*	*CARBOSUSTAINABLE Advisor* *Social Coordinator* *Social Manager*	*Questions were asked about the work that has been carried out with the communities near the project area, particularly 3 indigenous communities, the development of the activities that have been carried out within the framework of the Sustainable Development Goals, with projects such as rice planting and work with bees for beekeeping issues. The tool initially sent by the SDG reporting project is reviewed, where it is evident that a lot of information is needed for the reporting of the same, since this does not comply with the indicators.* *Specific issues of carbon footprint and climate change and future plans to comply with SDGs 2, 4, 5, 8, 9, 12 and 15 were discussed. Some findings related to the report of these and to the activities*

Closes interview	Name of Interviewees	Charges	Interview Summary
			carried out from the social part of the project were opened.
12/10/2023 ***Face-to-face MAVALLE offices***	*Jhohan Alexander Solano* *Camila Sandoval* *Felipe Cardenas* *Edwin Andres Clavijo*	*Data Science Administrator* *Data Science Intern* *Environmental Analyst* *DTA Administrator*	*A review of the cartography was carried out, of the physical formats of the 50 plots surveyed in the field, a meeting was held with the legal team, where they discussed the different procedures that have been held with the IGAC with respect to the polygons that correspond to the Indigenous Reserve, and how the survey of the polygon has been carried out in the different visits carried out and which is found in the annexes of the project. where the IGAC has carried out a review and a new alignment of the properties of both the project and the Indigenous Reserve, information that is related in detail within Annex 2 of this document.* *The procedures they carry out with species such as cockroaches and the control they do with them and with the ants that are found within the different lots.*

During the Documentary Review of the Fifth Verification of the project, no inconsistencies were found in the documents reviewed, so it was not necessary to consult other parties, through these findings it was possible to respond to the concerns that the audit team had at first.

4.4 On-site visit

As a result of the sampling plan, 10 plots belonging to 10 strata were reviewed, which can be seen in the following Table 6. ICONTEC identified that the information collected during the field audit is within the established confidence limits and corresponds to a significant sample of the information contained in the project documents.

Table 6. Plots visited in the field.

Stratum	Pitches (ni)
3864 2009	*2*
RRIM600 2009	*5*

Stratum	Pitches (ni)
3864 2010	11
RRIM600 2010	48
RRIM600 2011	9
RRIM600 2013	26
3864 2017	25
RRIM600 2017	1
3864 2018	40
RRIM600 2020	39
Total	10 plots

ICONTEC verified the ability to comply with the legal or regulatory requirements applicable to the project. ICONTEC, as a validation and verification body, trusts that the information provided by the project developer is true and traceable.

To carry out the on-site inspection, the audit team took a total of 6 days, between 09/10/2023 and 14/10/2023. During these days, the audit team, accompanied by MAVALLE personnel, carried out verification activities within the forest nuclei in accordance with the sampling plan (SEE ANNEX 5) and the programming of the Audit Plan. The audit was carried out under the standards of ISO 14064-2:2019 and 14064-3:2019.

In summary, the evidence collection methods employed consisted of:

• Conversations with the project proponent (MAVALLE) and third parties (operators and guides), to identify aspects related to the implementation of the project.

• Review of the existing documentation (technical and cartographic) and its verification in situ through tours and remeasurement of the chosen plots.

The following is a record of the activities carried out during the audit, which were agreed with the client from the beginning of the audit:

DATE	HOUR	REQUIREMENT TO BE AUDITED	AUDITOR	NAME & TITLE OF THE AUDITEE
09/10/2023	6:00 am 9:00 am 10:00 am 2:00 p.m. to 5:00 p.m.	Commuting Bogota – Villavicencio Villavicencio to MAVALLE Opening Meeting Visit pitches (3 pitches in Palomera) Checkpoints	LG	Laura Amaya – Environmental Administrator Camila Sandoval – Data Science Intern Edwin Clavijo – DTA Administrator Jhojan Solano- Data Science Administrator Miguel Rodriguez – CARBO Felipe Cardenas – Environmental Analyst - Johan Ortiz (DTA Assistant)
10/10/2023	6:00 a.m. to 5:00 p.m.	Visit 3 plots in Casuna Visit 2 Parcleas Santa Rita Checkpoints Overnight in Puerto Gaitán	LG	Laura Amaya – Environmental Administrator Camila Sandoval – Data Science Intern Miguel Rodriguez – CARBO Felipe Cardenas – Environmental Analyst - Johan Ortiz (DTA Assistant) Oliver Pineda – Agricultural Assistant
11/10/2023	7:00 a.m. to 2:00 p.m. 3:00 pm	Visit 1 plot in Panorama Visit 1 plot in Taparita Checkpoints Meeting with Technician	LG	Laura Amaya – Environmental Administrator Camila Sandoval – Data Science Intern Miguel Rodriguez – CARBO

DATE	HOUR	REQUIREMENT TO BE AUDITED	AUDITOR	NAME & TITLE OF THE AUDITEE
				Felipe Cardenas – Environmental Analyst *- Johan Ortiz (DTA Assistant)* *Melber Gonzales – Operations Manager*
12/10/2023	*7:00 a.m. to 5:00 p.m.*	*GIS Meeting* *Environmental Meeting* *Meeting Coverages* *Pests & Fertilizers Meeting*	*LG*	*Laura Amaya – Environmental Administrator* *Camila Sandoval – Data Science Intern* *Edwin Clavijo – DTA Administrator* *Jhojan Solano- Data Science Administrator* *Miguel Rodriguez – CARBO* *Felipe Cardenas – Environmental Analyst* *- Johan Ortiz (DTA Assistant)* *José Neto – Agricultural Director*
13/10/2023	*7:00 am* *10:00 am*	*Social team meeting* *Closing Meeting* *Displacement Villavicencio*	*LG*	*Natalia Jaramillo – Sustainability Analyst* *Stiven Plazas – Wellness Analyst* *Jeimmy Ladino Torres- Head of Human Resources Management*
14/10/2023	*7:00 a.m. to 2:00 p.m.*	*Travel Villavicencio - Bogota*	*LG*	

During the verification work, the review and remeasurement of the plots was carried out. Attributes such as tree dasometry, year of planting, type of species, phytosanitary and mechanical status, and planting density were evaluated. The information found made it possible to verify the veracity of the information contained in the monitoring report, which is decisive in the emission removal calculations for the verification period.

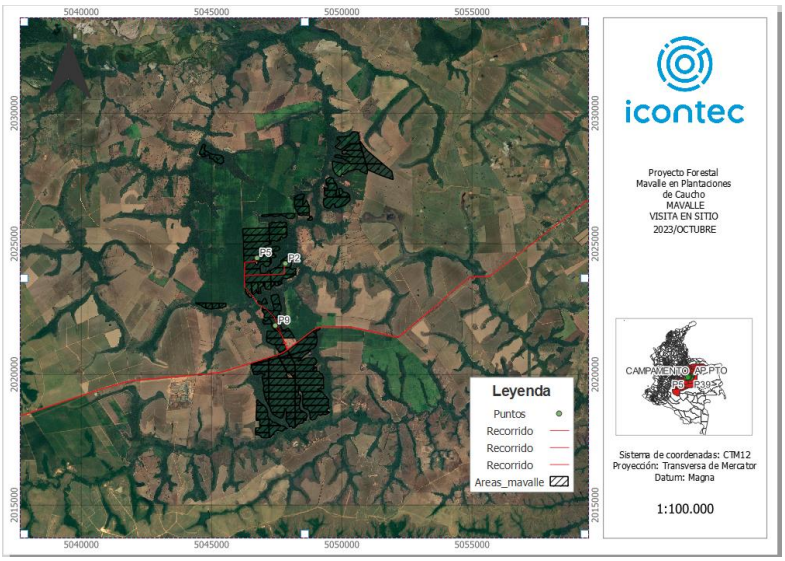
The on-site visit allowed the audit team to verify that the procedures, calculations, and methodologies used to obtain the data were relevant and consistent. Likewise, it is confirmed that the sites and activities evaluated are in accordance with the monitoring report, and that they comply with the guidelines of the benchmarks.

In the selected plots, the following aspects were verified:

- *Plot Information*
- *Parcel ID*
- *Coordinates*
- *Stratum*
- *Property*
- *Village and municipality*
- *Verification of the boundaries and center point of the parcel*
- *Parcel Type Identification (Circular)*
- *Calibration of equipment*
- *Tree data collection (height, diameter)*
- *Verification of the phytosanitary and mechanical status of trees*
- *Compliance with the Monitoring Plan established in DDP*

In addition to the remeasurement and walk-throughs in the eligible areas of the project, the activities that were carried out during the site visit were:

- *The verification team confirmed during the visit that the geographical area of the project, as reported in the Monitoring Report and in the cartographic files, meets the criteria of the Protocol and the selected Methodology.*
- *The verification team collected GPS tracking data and took photographs to help correlate the observations with mapping data provided by the developer.*
- *The verification team collected and recorded data to assess whether data collection techniques conform to the monitoring plan and related documentation, as well as to assess data quality control systems.*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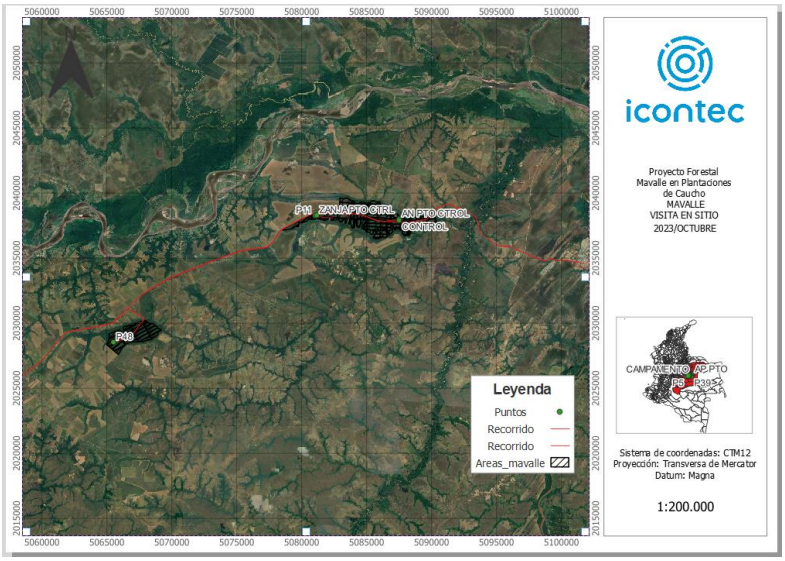
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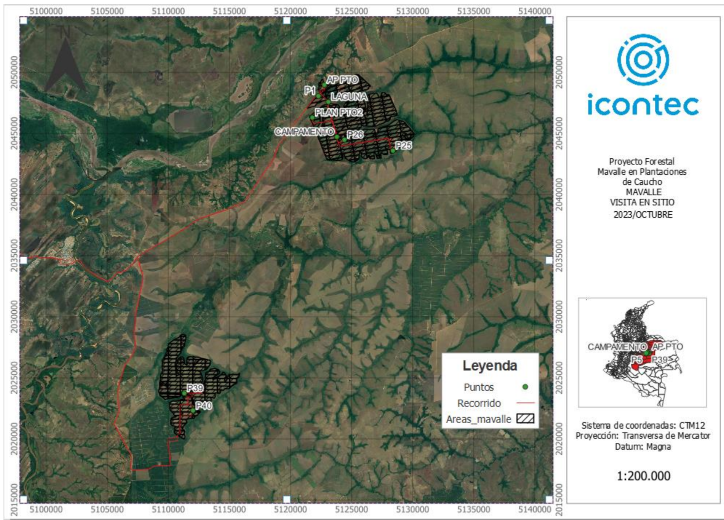
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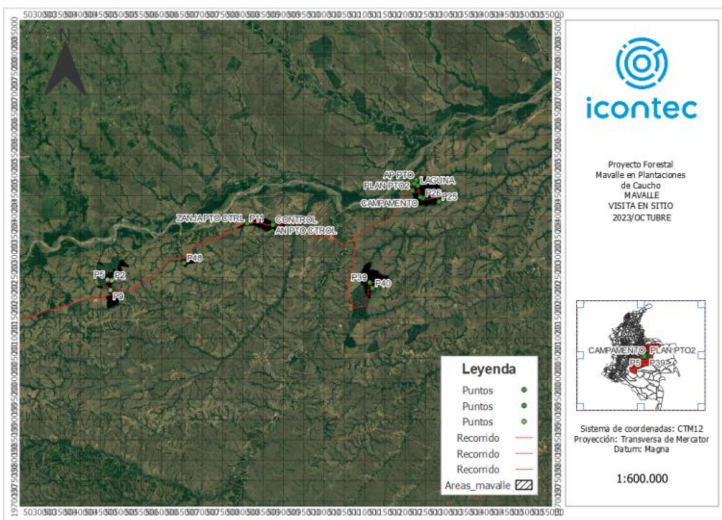
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4.5 Request for clarifications, corrections and forwarding actions.

During the verification audit, ICONTEC detected a total of 13 findings (8 CARs, 4 CLs and 1 FAR), these non-conformities were presented to the project manager, and were subsequently resolved through communications and meetings between the parties. It is also possible to identify an opportunity for improvement that is related to the identification of internal errors of the company and the improvement of communication so as not to have setbacks and delays with what they have previously identified in internal audits and that are not reported.

Annex 2 of this verification report describes the findings found, the responses provided by the person responsible for the GHG mitigation initiative, the means of verification of these responses, the references to any sources consulted in the monitoring report or its supporting documents, and the conclusion of the status of the responses.

ICONTEC considers a finding to be satisfactorily closed only if the person responsible for or the holder of the GHG mitigation initiative modifies or rectifies the DDP, monitoring report, or provides additional information or evidence that the responses comply with the identified finding.

For the fulfillment of the SDGs of this project, the CAR 6 finding was raised, which can be found in detail in Annex 2 of this report. For the current monitoring period, the following Sustainable Development Goals were identified:

- *SDG 4.3. Inclusive and equitable education and learning opportunities. For this SDG, there is a training program in rubber bleeding for young people and adults.*

- *SDG 13. Measures to combat climate change and its impacts. The Proyecto Forestal Mavalle en Plantaciones de Caucho Natural contributes to the fulfillment of the Nationally Determined Contributions, specifically with 156,235 tCO2e for the monitoring period.*

In addition, the forest inventory carried out complies with the benchmarks mentioned in section C.1.4 of the RM, corroborating the following criteria:

- Stratified design of the inventory, grouping stands that present the same characteristics of zone (north, center, south), species (Hevea brasiliensis) and year of planting.

- Delimitation and establishment of 50 temporary plots with a circular design of 400m2.

- Data logging in the field:

to. Measurement of diameters to all trees in the plot with diameter tape

b. Density (trees/plot to obtain trees/ha)

c. Pertinent observations related to the state of the roof, particularities of the shafts, etc.

- Volume calculation using MAVALLE models (see details in Folder 1. TECHNICIAN, PROCEDURES subfolder, file PRO-AGR PROCEDURE FOR MEASURING PLOTS IN CARBON INVENTORY OF FOREST PLANTATIONS).

- Calculation of sampling error.

4.5.1 Requests for Clarification (CL)

A total of 4 requests for clarification were found during the fifth verification of this project, these requests are related to the ownership and rights over carbon (CL01), the monitoring plan (CL02), the mapping of the project (CL03) and some errors within the templates of the documents (CL04), the solution of all these findings and the related documentation to respond can be found in ANNEX 2 of this document.

4.5.2 Request for Corrective Action (CAR)

A total of 8 corrective Action Requests were found during the fifth verification of the project, these requests are related to Double Counting (CAR01), Ownership and Rights over Carbon (CAR02 and 03), Mapping (CAR04 and 05), SDGs (CAR06), Carbon Quantification (CAR07 and 08), the solution of all these findings and the related documentation to respond can be found in ANNEX 2 of this document.

4.5.3 Forwarding Action Request (FAR)

During the fifth verification of the project, a total of 1 request for future action was found that is related to the polygons that are within the project area and a modification by the National Land Agency and the polygon that corresponds to the indigenous community called Guahibo de Wacooyo, in a report that has already been prepared by said authority. The

modification of the boundaries has already been made, but this correction is not yet evident on the platform.

The report that was drawn up by the authority is found in the document entitled "Technical Report of the Geographic Analysis "Verification of the Eastern Boundary of the Guahibo de Wacoyo Indigenous Community Reservation According to Constitution Resolution No. 080 of December 1992" that the developer annexes within the evidence of the project during this verification.

5 Validation results

5.1.1 Methodological deviations

The draft for its fifth verification does not present any methodological deviations.

5.1.2 Variances in Project Documents

The project for its fifth check does not present any deviation of project documents.

5.1.3 Other GHG Programs

The project has not been modified since validation, it has not been registered in any other GHG program since validation.

To comply with number 25 of the Project Standard, it is necessary to:

a) *The project has not been registered on any other registration platform. The audit team verified the different standards for the location of the project and made a detailed review of the projects that are nearby, from this review the information found within this report in chapter 6.6 was derived, with much more detail.*
b) *Reductions or removals generated by the project are not part of any other mitigation initiatives.*
c) *The project developer demonstrates compliance with the requirements established in the national legal framework with the legal compliance matrix and all the regulations it complies with for the establishment and operation of the project and comply with the rules and procedures established by the standard.*
d) *The project complies with the provisions of the "BCR STANDARD OPERATING PROCEDURES"*

ICONTEC satisfactorily verified this information and, in addition, found that the project has no partial or total registration in other climate change mitigation standards or certification programs and is not implemented in areas that overlap with other mitigation initiatives.

5.1.4 Grouped projects (if applicable)

The project is not registered as a group.

6 Conclusions of the verification

The audit team sent the developer, through different emails, a total of three (3) rounds of findings, which are represented in Annex 2 of this report. This document includes all the non-conformities evidenced by the audit team during the documentary and on-site review, the respective treatment given by the developer to solve them and the audit team's evaluation of these solutions.

During the verification audit, ICONTEC detected a total of 13 findings (8 CARs, 4 CLs and 1 FAR), these non-conformities were presented to the project manager, and were subsequently resolved through communications and meetings between the parties.

All relevant information about the project, such as the following documents:

- *Terms of Engagement.*
- *Verification plan.*
- *Evidence collection plan.*
- *Collection of evidence or evidence.*
- *Requests for clarification, misstatements and non-conformities arising from verification and conclusions reached.*
- *Communicating with the client about material misstatements.*
- *The conclusions reached and the opinions of the verifier.*

They are stored on the internal server used by the holder at the following link: Dropbox (www.dropbox.com)

Once the verification process is completed, all the information detailed above will be stored on the BIOCARBON REGISTRY platform, to which MAVALLE and CarboSostenible have access by having the project registration.

ICONTEC has satisfactorily verified the Proyecto Forestal Mavalle en Plantaciones de Caucho Natural ", complying with the BCR Standard. Version 3.2. September 23, 2023, and the Methodology BCR0001 Quantification of GHG Emission Reductions GHG Removal Activities V3.0 (April 13, 2022).

6.1 Implementation of the project and monitoring plan

6.1.1 Implementation of project activities

The activities implemented during the monitoring period and other ongoing activities subject to the Project:

Table 7. Project activities

Activities	*Source of information*	*Responsible*
Monitoring of planting areas	*GPS area delineation and use of satellite imagery to verify spatial boundaries*	*MAVALLE* *CarboTerra*
Monitoring of carbon reservoirs	*Forest inventory survey*	*MAVALLE* *CarboTerra*

The ICONTEC team verified that the activities contemplated in the monitoring plan (section C of the RM) and executed during the verification period, comply with the guidelines of the BCR0001-Biocarbon Registry Methodology – Quantification of greenhouse gas removals or reductions from greenhouse gas mitigation projects V3.0 of BIOCARBON REGISTRY. as they allow you to obtain and analyze periodic records of parameters such as:

- *Effective forest plantation areas: Monitoring of the areas where project activities are implemented through remote sensing and field tours.*

During the audit process, it was verified through tours and review of the cartography that the eligible areas subject to verification correspond to the actual planting areas reported. In addition, it was corroborated that the frequency of verification of this parameter corresponds to each verification event, during this verification 8,736.22 ha were monitored.

- *Carbon reservoirs: Monitoring through the survey of the forest inventory and the quantification of carbon present in the aboveground biomass and underground biomass of the plantations. Section 6 of this report and Section D of the RM detail the parameters used in the quantification of the carbon contents present in the project's reservoirs.*

In addition, the forest inventory carried out complies with the benchmarks mentioned in section C.1 of the RM, corroborating the following criteria:

- *Stratified design of the inventory, grouping stands that present the same characteristics of zone (north, center, south), species (Hevea brasilensis) and year of sowing and a level of error of 10% and 90% confidence.*

- *Delimitation and establishment of 50 plots with a circular design of 11.96 meters radius and 450 m2.*

- *Data logging in the field:*

to. Measurement of diameters to all trees in the plot with diameter tape

b. Density (trees/plot to obtain trees/ha)

c. Pertinent observations related to the state of the roof, particularities of the shafts, etc.

- *Calculation of sampling error.*

With the review and cross-checking of the information, no significant differences were found within the validated information. The project has tracked the established parameters and project implementation for this verification, in accordance with the submitted project document and establishment plan and the applicable verification requirements as described above.

A review of the information provided by the project developer in the past verifications was carried out, including in the project document, which allows to identify the modifications that the project has had, for this current verification period they do not have any difference with respect to the last deviations applied to the project and already approved by the program and the previous OVV, resulting in an accuracy that meets the parameters reviewed by the audit team.

6.1.2 Implementation of the monitoring plan and monitoring report

ICONTEC reviewed and was able to confirm the monitoring report was performed in consistency with the Monitoring Plan submitted by the TP. The monitoring plan is intended to facilitate the monitoring, recording, reporting and verification activities necessary to assess project performance and determine the emission reductions achieved in accordance with the applied methodology.

The auditor has verified all the parameters presented in the monitoring plan with the requirements of the methodologies. In this regard, the Monitoring Plan contains all the required parameters, with adequate descriptions regarding: Data source, measurement procedures, monitoring frequency and QA/QC procedures to be applied.

6.1.2.1 Data & Parameters

The data and parameters that were monitored for this period were:

1.

Data/Parameters:	*To*
Unit of data	*has*
Description	*Total project area according to the GIS database*
Source of information	*GIS Database*
Description of the measurement method and procedures to be applied	*GPS. (Global Positioning System)*
Monitoring/Logging Frequency	*Continuously during the preparation of plots and establishment of plantations*
Applied Value	*8.632.91*
Monitoring equipment	*(GPS) Application on Cell Phones*
QA/QC Procedure	*SOP for Limit Control*
Proposal of the data	*Project Boundaries*

For the parameter of the total area of the project, a verification of the information was carried out with the QGIS platform with the SHAPES of each of the identified strata and these were corroborated with some control points during the site visit.

2.

Data/Parameters:	*To*
Unit of data	*has*
Description	*Area of each stratum*
Source of information	*GIS database on each polygon of the lots that make up the project*
Description of the measurement method and procedures to be applied	*GPS. (Global Positioning System)*
Monitoring/Logging Frequency	*Continuously during the preparation of plots and establishment of plantations*

Data/Parameters:	*To*

Applied Value

Clone Planting/Year	*Area (ha)*
3864 2009	*310.27*
3864 2010	*783.56*
3864 2011	*53.00*
3864 2013	*215.30*
3864 2014	*845.28*
3864 2017	*386.61*
3864 2018	*1033.70*
3864 2019	*149.60*
3864 2020	*202.10*
RRIM600 2009	*1025.63*
RRIM600 2010	*905.44*
RRIM600 2011	*18.80*
RRIM600 2012	*105.77*
RRIM600 2013	*670.20*
RRIM600 2014	*712.30*
RRIM600 2017	*415.16*
RRIM600 2018	*745.90*
RRIM600 2020	*54.30*

Data/Parameters:	To		
		Total	**8.632.91**
Monitoring equipment	GPS - App on Cell Phones		
QA/QC Procedure	SOP for Limit Control		
Proposal of the data	Project Boundaries		

For the parameter of the area of each stratum of the project, a verification of the information was carried out with the QGIS platform with the SHAPES of each of the identified strata and these were corroborated with some control points during the site visit.

3.

Data/Parameters:	Ap.i
Unit of data	m^2
Description	Temporary Sampling Plot Area
Source of information	Field Measurements
Description of the measurement method and procedures to be applied	SOP for the Establishment and Measurement of Temporary Sampling Plots for Biomass Inventory
Monitoring/Logging Frequency	Pre-Verification
Applied Value	450
Monitoring equipment	Rope and Stake
QA/QC Procedure	SOP for the Establishment and Measurement of Temporary Sampling Plots for Biomass Inventory
Proposal of the data	Project Boundaries

For the parameter of the temporary sampling plot area, a verification of the information was carried out with the QGIS platform with the SHAPES of all the plots and a total of 10 plots were visited on site, where the areas of each of the plots visited were verified, to comply with this parameter by identifying the cuttings as shown in previous chapters of this report.

4.

Data/Parameters:	*DBH /CAP*
Unit of data	*cm*
Description	*Diameter and circumference of the tree at chest height.*
Source of information	*Field Measurements*
Description of the measurement method and procedures to be applied	*SOP for the Establishment and Measurement of Temporary Sampling Plots for Biomass Inventory*
Monitoring/Logging Frequency	*Pre-Verification*
Applied Value	*ON*
Monitoring equipment	*Diametric tape or meter and pole of 1.30 m in length*
QA/QC Procedure	*SOP for the Establishment and Measurement of Temporary Sampling Plots for Biomass Inventory*
Proposal of the data	*Value to be used in the calculation of biomass or tree volume*

For the parameter diameter and circumference of the tree at breast height, a verification of the information was carried out during the site visit, where a total of 10 plots were visited on site, where the diameters of the individuals belonging to each of these plots were verified, to comply with this parameter the diametric tape and a 1.30 cm guide for the height of the DAP were used by the audit team.

5.

Data/Parameters:	*lat./lon.*
Unit of data	*Degrees, Minutes, and Seconds*
Description	*Location of each temporary sampling plot*
Source of information	*GPS Measurement*
Description of the measurement method and procedures to be applied	*SOP for the Establishment and Measurement of Temporary Sampling Plots for Biomass Inventory*

Data/Parameters:	*lat./lon.*
Monitoring/Logging Frequency	*Pre-Verification*
Applied Value	*ON*
Monitoring equipment	*GPS App on Cell Phones*
QA/QC Procedure	*SOP for the Establishment and Measurement of Temporary Sampling Plots for Biomass Inventory*
Proposal of the data	*Biomass inventory. It makes it easy to remeasure plots and plan routes for sampling and verifications.*

For the parameter of the location of each temporary sampling plot, it was carried out by means of the location of the plots given during the document review stage and were inserted within the GPS and were the plots that were visited in the field where the distances cover the normal errors of these devices, not being greater than 5 meters from the center point of the plots.

6.

Data/Parameters:	*n*
Unit of data	*Number*
Description	*Trees counted and measured in the plot*
Source of information	*Field Measurements*
Description of the measurement method and procedures to be applied	*SOP for the establishment and measurement of temporary sampling plots for biomass inventory. Measurement of 100% of trees in 100% of plots*
Monitoring/Logging Frequency	*Pre-Verification*
QA/QC Procedure	*SOP for the Establishment and Measurement of Temporary Sampling Plots for Biomass Inventory*
Proposal of the data	*Value to be used in the calculation of the biomass in the plot*

For the parameter of the trees counted and measured in the plot, the information sent by the developer during the document review stage was crosschecked, and this information was

compared with the data measured in the field, taking into account the measurement dates of the reported forest inventory and the date of the audit visit. There is a normal difference in the growth of the individuals and equal totals of the number of them, managing to corroborate the information of all the plots visited.

7. *Ex ante parameters*

Data/Parameters:	***To***
Unit of data	*has*
Description	*Stratum I Area*
Fuente of the data	*MAVALLE*

Applied Value

Year	***FX3864***	***100000***	***TOTAL***
	has	***has***	***has***
2009	*310.27*	*1025.63*	*1335.90*
2010	*783.56*	*905.44*	*1689.00*
2011	*53*	*18.8*	*71.80*
2012	*0*	*105.77*	*105.77*
2013	*215.3*	*670.2*	*885.50*
2014	*845.28*	*712.3*	*1557.58*
2015	*0*	*0*	*0.00*
2016	*0*	*0*	*0.00*
2017	*386.61*	*415.16*	*801.77*
2018	*1033.7*	*745.9*	*1779.60*
2019	*170.55*	*82.3*	*252.85*
2020	*202.12*	*54.33*	*256.45*

Data/Parameters:	To			
	2021	0	0	0
	2022	0	0	0
	2023	0	0	0
	TOTAL	4000.39	4735.83	8736.22
	%	45.8	54.2	100
Justification for the selection of the data or description of the measurement methods and procedure applied	*Monitoring of strata and boundaries of the lot is carried out with the Geographic Information System (GIS) that allows the integration of data from different sources, including GPS coordinates and data from Remote Sensing*			
Proposal of the data	*The data is used in the calculation of the project's emissions*			
Feedback	*The total planned hectares of the RRIM 600 clone in the DDA is an ex ante value. The 82.3 ha lot has not yet been planted*			

For the parameter of the area of stratum i, the cartographic information was corroborated by means of QGIS by means of the shapes provided by the project developer.

8.

Data/Parameters:	Carbon Fraction in Biomass
Unit of data	*g/cm3*
Description	*It is used to estimate the carbon content per unit of biomass*
Fuente of the data	*IPCC, default value*
Applied Value	*0.47*
Proposal of the data	*It is used in the emissions calculation process*
Feedback	*ON*

9.

Data/Parameters:	*CO2 and*
Unit of data	*adimensional*
Description	*A factor of 3.667 (44/12) is used to convert the carbon stored in the tree to CO2*
Fuente of the data	*IPCC, default value*
Applied Value	*3,667*
Proposal of the data	*It is used in the emissions calculation process*
Feedback	*ON*

The values of these parameters are defined by the IPCC and are in accordance with the most current value for such data.

The project has used the Monitoring and Verification Report Tool V3.0 of April 2022, where to comply the audit team has carried out the specific review of numeral 9 and numeral 10, where the results are shown below:

1. *Confirmation of applicability conditions*
   The project complies with the following conditions of applicability of the methodology:
- *The project areas do not fall into the forest category.*
- *The project's activities do not generate transformations of natural ecosystems.*
- *The project areas do not fall into the category of wetlands.*
- *The project areas do not contain organic soils.*
- *No flood irrigation is used.*
- *Hevea Brasiliensis, natural rubber, is not an invasive species.*
- *No drainage effects.*
- *Soil preparation practices are suitable for soil conservation.*

2. *Description of the Monitoring System*
   The monitoring plan follows all specifications presented within the registered PDD.
3. *Information on data generation, aggregation, logging, calculations, and reporting:*
   The format PRO-AGR PROCEDURE FOR THE MEASUREMENT OF PLOTS IN CARBON INVENTORY OF FOREST PLANTATIONS was reviewed in detail, where it has the procedure for the assembly and measurement of plots with their corresponding formats for the registration of information in the field, which has been updated as the verifications of the project have been carried out and to comply with the new regulations. There are the results of the forest inventories carried out and

the database referred to in the quantification Excel file, these have location information, coordinates, leaders, and measurement equipment.

4. *Organization, Roles, and Responsible Personnel*
   For the fifth verification, the project developer carried out training related to carbon certification, carbon credits, plot assembly procedure and plot measurement and everything corresponding to data collection, this information is found in more detail within the technical folder - Carbon Training subfolder. This information was corroborated during the remeasurement of the plots in the field, and the site visit that was carried out, where there was evidence of the collection of information in the field of some of the working groups, such as Laura Amaya and Jhojan Solano.

Everything related to the description of the monitoring plan will be found in detail in chapter 15.1 of the monitoring report where it was possible to show that:

1. *The boundaries of the project that comply with the PDD have been correctly described, this information has been reviewed with the mapping of the project and the site visit, through the control points visited.*
2. *Monitoring of the establishment of the plantation, data related to site preparation, maintenance and planting, information on clones, survival rate and areas affected by disturbances and/or natural disturbances were evidenced. The audit team corroborated this information with the review of the information, the related formats, the on-site visit, and the control points visited, however, it should be noted that for the fifth verification, no new plantations were established.*
3. *Monitoring of the plantation management activities, the inputs and outputs of the project are considered, these are part of a daily activity, since this incurs direct expenses of the company's rubber production, from here all the information regarding fertilizers, pruning, harvests, etc. is also derived. replanting, among others, this information was reviewed in the MAVALLE office during the interviews carried out and can be verified within the project folders along with their formats, at the location of Environmental – Pest Management, Environmental Emergency Response Plan.*
4. *Monitoring of verifiable changes in carbon stocks, with the establishment of the plots, the developer through a platform randomly selects the sampling plots according to the number of strata identified within the project. This procedure was audited with the remediation of some plots surveyed in the field and the total remeasurement of them, information that can be found in folder 1 technical – Procedures- PRO-AGR PROCEDURE FOR MEASURING PLOTS IN CARBON INVENTORY OF FOREST PLANTATIONS. According to the methodology of the standard with an error of 10% and 90% confidence.*

- *Forecasts for the management of uncertainty, considering that the project had already carried out a validation and a previous verification, the project complies with the guidelines established in the Proclima methodology, where:*

- *For the calculation of the estimation of the aboveground and underground biomass of Hevea brasilensis trees, the allometric model published in 2005 by Moreno and collaborators for rubber plantations is used, a model that used, among others, rubber plantations located in Puerto López - Meta- with ages between 0 and 15 years.*
- *Given the quality of the source used for the estimation of biomass, from the second verification and therefore for the present one, the application of 0% discount indicative of the non-existence of uncertainty was considered.*

5. *Permanent changes to the registered monitoring plan, or permanent deviations to the monitoring of the applied methodologies, standardized baselines, or other standards and tools applied, changes were identified from the second verification that were applied for the third verification, where the center of the plot will not be an arboreal individual, but the point where the point and/or the GPS coordinate falls. marking it with a permanent stake. These changes were evidenced during the on-site visit.*
   From the fourth verification period, the location of the plots where the procedure was modified was simplified to:

- *Draw the lots in which the sampling plots will be located by means of a table of random numbers, considering for this each one of the lots corresponding to each of the substrata (clone/age) identified.*
- *Random selection of the coordinates of the point where the center of each sample plot will be located.*

   This procedure was evidenced during the on-site visit. ICONTEC confirms and corroborates the information described in the different documents and approves the methodologies and tools used for the establishment and monitoring of the information and the plots, so it is confirmed that the project complies with the related within the standard and the tools applied.

6.1.2.2 Environmental and social effects of project activities

For verification number 5 of this project, the developer has the implementation of several activities that comply with the SDGs, the project complies with the requirements established within ISO 14064-3.

For the monitoring period the developer, considered the evaluation of environmental and social impacts for this project, in the Monitoring Report (MR) a detail tracking of identified risks that could arise as result of project activities was undertaken.

In addition to the above, a comprehensive monitoring of the Economic Impact Assessment was implemented, ensuring compliance with safeguards, the Sustainable Development Goals (SDGs), and the additional co-benefits proposed for the project. A close examination was conducted on the potential impact of these actions on the social aspects of the study, such as gender equity, training, and communication with stakeholder groups, based on the tool "Avoidance of harm" and environmental safeguards". No negative impacts were identified in

these evaluations; on the contrary, the impacts for the project activity highlight positive impacts.

The audit team to ensure the evaluation on the monitoring of the environmental and social effects of the project activities, carried out the review of the documentation provided in compliance with the verification criteria, conducted on-site interviews, visited several project locations evaluating the possible impacts identified, and guaranteed the transparency of the information. This, as shown in this report, complies with current national legislation and environmental regulations by the environmental authority. The reviewed documents are found in Annex 3 of this report, and the information is reviewed with the company's own documents during the on-site visit, this includes process procedures, recycling points, raw materials, traceability of information, among others.

Since the validation of the project, MAVALLE has an environmental management system, complying with the environmental policy framework and all the necessary environmental permits, in accordance with the requirements for the operation of the plantation, this information was reviewed from the Environmental – Environmental Indicators folder.

The Project complies in this verification period with 2 SDGs that have a social component, which are written in section 6.1.2.6 with the necessary evidence. According to the No Net Harm tool, the project's activities follow the requirements of the environmental authority (CORPORINOQUIA), are consistent, and comply with all environmental permits.

Mavalle has a robust environmental management plan, based on an environmental policy vessel, and a monitoring system, based on indicators, of all activities and their potential effect on environmental dimensions.

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

Chapter 8.2 of the project has Information Quality Management, with adequate and duly documented procedures for the management of information related to GHG reductions, this helps to identify errors or omissions that can be identified appropriately and at the right times to those in charge of the project and the AFOLU mitigation actions.

This system guarantees the quality and veracity of the information through the system of measurements and quality control (QA/QC), which will be implemented in the project and will be in accordance with the recommendations of the IPCC, which gives consistency in all processes through the development of protocols and manuals for all the activities presented by the project.

For this project you must:

- *Verification of reliable field measurements:*

This procedure is carried out by trained professionals with the necessary knowledge of field protocols, objectives of activities, contingency measures, importance of precision measurements, equipment handling, among others. All the work teams are led by technicians specialized in the procedures and analysis of the information, through the audit the resumes of some of the professionals in charge of data collection in the field were corroborated, to guarantee this procedure.

- *Verification of field data*

It is an internal procedure carried out by the company within an internal audit different from the personnel in charge of the field crews, whose objective is to identify the accuracy and technical consistency of the sampling, quickly identifying possible errors in the measurements. In the same way, cross-checks are carried out between personnel trained in tasks related to measurement, during this process the following information is reviewed:

a. *It must be developed by qualified personnel other than those who carried out the first measurement and it will be the task of the project's technical assistance to define these personnel and that they proceed under the same conditions of the measurement protocol.*
b. *Remeasurements of the plots should be carried out with a selection of random points covering between 10 and 20% of the total plots established in the monitoring. Remeasurements compared to baseline should not show deviations greater than 5%. Any errors found must be corrected and notified.*
c. *Develop measurements with instruments with similar characteristics to those used in the main monitoring.*
d. *Follow the same protocols for establishing plots and measuring dendrometric variables.*
e. *Comparing the information obtained during the audit with the monitoring information and establishing or identifying errors and possible sources.*
f. *If errors are identified in the estimates, they will be corrected and documented, and expressed as a percentage of the number of plots measured, to obtain an expression of the total error:*

$$Measurement\ error(\%) = \frac{Biomass_{before\ corrections} - Biomass_{after\ corrections}}{Biomass_{after\ corrections}} * 100\%$$

g. *The allowed error is 5%, in case of exceeding it, a new monitoring of the entire parcels will have to be carried out.*

Through the audit, the review of the general aspects is carried out, reviewing the review templates, the review teams, the professionals who carried out these verifications, during the on-site visit.

- *Audit of information processing*

The transcription of field information from physical to digital media is carried out by personnel trained for this specific task, where there are also protocols and templates in digital formats that require approvals and are subject to constant changes. This information is reviewed by an information analysis coordinator who manages in any case to identify errors, inconsistencies and anomalies, carrying out, as in the previous step, an internal audit is carried out through the estimation of the error that manages to determine if the data entered should be corrected, this is identified by random selection of a sample of 10% of the data entered and determining an error by:

$$Digitalised\ error(\%) = \frac{Number\ of\ errors\ checked\ sample}{Total\ number\ checked} * 100\%$$

There should be no scanning errors. If the evaluation presents values greater than 10% in errors, the entire data is re-entered.

The field staff, as well as those who oversee typing the information, must be in permanent contact to resolve doubts in the forms and make a constant cross-check of the information.

Through the audit, the physical field formats were reviewed and compared with the data that were cleaned and corroborated in the same way with the digital files that were provided by the developer, some inconsistencies were identified that are related to some of the project's findings. This information can be seen in more detail in ANNEX 2.

- *Data recording and archiving system*

Sufficient copies of the information in physical and digital form, copies on CDs and these will be saved and labeled. In general, each file should contain field forms, estimates of changes in carbon content (equations and calculations), geographic information (GIS), and measurement and monitoring reports. It is recommended to manage files in the main offices of the Puerto López project and in the office of the management of the Pajonales inside Mavalle organization.

The activities and procedures for carrying out the verification of the information to guarantee the control and quality of the information, as well as its consistency, are presented in the Table 8 where the main procedures referred to and required by the selected methodology are located.

Table 8. Quality control procedures established by the IPCC (2003)

QC Activity	*Procedure*
Verify that the assumptions and selection criteria for activity data, emission factors and other estimation parameters are documented.	• *Compare descriptions of activity data, emission factors, and other estimation parameters with information on source and sink categories and ensure that they are correctly recorded and archived.*

QC Activity	*Procedure*
Check for transcription errors in data and reference entries.	• *Confirm that bibliographic data references are correctly cited in internal documentation.* • *Analyze a sample of input data from each category of sources (measurements and parameters used in calculations) to see if there are any transcription errors.*
Check that emissions and removals have been calculated correctly.	• *Reproduce a representative sample of emissions or removals calculations.* • *Selectively imitate complex model calculations with abbreviated calculations to judge their relative accuracy.*
Verify that parameters and units have been recorded correctly and that appropriate conversion factors are used.	• *Check that the units are properly labeled in the spreadsheets.* • *Check that the units are transported correctly from the beginning to the end of the calculations.* • *Check that the conversion factors are correct.* • *Verify that the temporal and spatial adjustment factors are used correctly.*
Verify the integrity of the database files.	• *Confirm that the appropriate stages of data processing are correctly represented in the database.* • *Confirm that the relationships between the data are correctly represented in the database.* • *Ensure that the data fields are properly labeled and have the correct design specifications.* • *Ensure that enough has been archived*
Check the consistency of data across source categories.	• *Identify parameters (e.g., constant activity data) common to multiple source and sink categories and confirm that there is consistency between the values used for those parameters in emissions calculations.*
Verify that the movement of inventory data between process stages is correct.	• *Verify that emissions and removals data are correctly aggregated from lower levels of presentation to higher levels of presentation when preparing summaries.* • *Check that emissions and removals data are correctly transcribed between different intermediates.*
Verify that the movement of inventory data between process stages is correct.	• *Verify that emissions and removals data are correctly aggregated from lower levels of presentation to higher levels of presentation when preparing summaries.* • *Check that emissions and removals data are correctly transcribed between different intermediates.*
Review internal documentation.	• *Verify that detailed internal documentation exists to support the estimates and allow reproduction of emission and removals and uncertainty estimates.* • *Verify that inventory data, supporting data, and inventory records are archived and stored to facilitate detailed review.* • *Verify the completeness of all arrangements for archiving data from external organizations involved in inventory preparation.*
Perform completeness checks.	• *Confirm that estimates are presented for all categories of sources and sinks and for all years starting from the appropriate base year for the current inventory period.* • *Verify that known gaps in data that result in incomplete emissions estimates are documented.*
Compare estimates with previous estimates.	• *For each source or sink category, current inventory estimates should be compared with previous estimates, if available. If there are significant changes or deviations from expected trends, revisit the*

QC Activity	*Procedure*
	estimates and explain any differences.
Check that the uncertainties of emissions and removals are correctly estimated or calculated.	• *Verify that the qualifications of the persons providing expert opinion for the uncertainty estimates are appropriate.* • *Check that ratings, assumptions and expert opinions are recorded. Check that the calculated uncertainties are complete and have been calculated correctly.* • *If necessary, repeat the error calculations on a small sample of the probability distributions used in Monte Carlo analyses.*

To achieve the objective of reducing the uncertainty in the estimates, the methodology applied makes use of procedures established by the IPCC. The next one Table 9, presents critical variables for the process of analyzing the uncertainties in the estimates of project removals, which have the respective support, composed of direct measurements; This means that the project is developing the biomass estimation and calculation models for each of the clones operating under the agri-environmental conditions of the areas in which it also operates; Shortcomings of local and own information are remedied by resorting to the existing published literature, giving priority in the use to the information generated in areas homologous to those of the project, such as national reports, in that order of priority.

Table 9. Critical variables that generate some degree of uncertainty in estimates of GHG removals.

Information	Information uncertainty level (low, medium, high)	Explain the QA/QC procedures planned for this information, or state why these procedures are not necessary	Audit Evaluation
1.2 Area of each stratum	Low	Random verification of plots planted by each stratum, making use of GPS, and analyzing the information in GIS. Measurements with the help of GIS and surveying processes significantly reduce the uncertainty of the measurements.	It was verified during the on-site visit and corroborated by mapping
1.2 Area of sampling plots by stratum.	Low	Random verification with GPS	It was verified during the on-site visit and corroborated by mapping
2.1.1.08 Plot location	Low	Re-sampling of 10% of sample plots for QA/QC order	The information related to this re-sampling of 10 plots out of 50 is reviewed in the following documents: Biomass Estimation 2023.xlsx
(-) Plot size	Low	Re-sampling of 10% of sample plots for QA/QC order	The information related to this re-sampling of 10 plots out of 50 in the documents is reviewed: Biomass Estimation 2023.xlsx – The information in the field is corroborated with the visit to 10 plots
2.1.1.11 Number of trees	Low	Re-sampling of 10% of sample plots for QA/QC order	The information related to this re-sampling of 10 plots out of 50

Information	Information uncertainty level (low, medium, high)	Explain the QA/QC procedures planned for this information, or state why these procedures are not necessary	Audit Evaluation
			in the documents is reviewed: Biomass Estimation 2023.xlsx – The information in the field is corroborated with the visit to 10 plots
2.1.1.12 DAP	Low	They are verified by a random re-sampling process in the established plots and the measurements are controlled by cross-checking the measurements.	The information related to this re-sampling of 10 plots out of 50 in the documents is reviewed: Biomass Estimation 2023.xlsx – The information in the field is corroborated with the visit to 10 plots
2.1.1.16 Tradable volume	High	The allometric equations that convert DAP measurements into total over crustal volume have been/will be derived specifically for the project	The information related to this re-sampling of 10 plots out of 50 in the documents is reviewed: Biomass Estimation 2023.xlsx – The information in the field is corroborated with the visit to 10 plots
2.1.1.17 Wood density	High	Wood densities have been/will be derived especially for the project	The information related to this re-sampling of 10 plots out of 50 is reviewed in the following documents: Biomass Estimation 2023.xlsx –
2.1.1.18 Biomass expansion factor (BEF)	High	The EABs have been/will be derived especially for the project	The data used is correct for the process
2.1.1.19 Coal fraction	Low	IPCC Default Factors: No species-specific derived values available	The data used is correct for the process
2.1.1.20 Root-shoot relationship	High	This relationship has been/will be derived especially for the project	The data used is correct for the process
2.1.2.06 Area affected by biomass burning (forest fires)	Low	GPS estimation by trained personnel	No fires were reported during the current verification period.
2.1.1.07 Average above-ground biomass stock before burning	Middle	Parameter related to the estimation of forest fires based on locally derived and validated growth models for the species.	No fires were reported during the current verification period.
2.1.2.08 Proportion of biomass burned	Middle	Parameter related to forest fires Sampling of plots by trained personal estimates or conservators (e.g. 100% biomass burned)	No fires were reported during the current verification period.
1.5.5 Age of the plantation, by stratum.	Low	It is verified with the establishment reports and compared with the degree of development of the batch.	Data were compared with previous reports.

The procedures applied are adequate and the information provided by the developer was corroborated, the audit team had access to all the information to carry out the crosscheck, along with the on-site visit, which are in accordance with the monitoring plan and the verification requirements of the project.

During the visit to the facilities of the MAVALLE and throughout the documentary review phase, the Project Holder successfully demonstrated the development and implementation of quality control and assurance procedures. These procedures encompass manuals, guides, and formats that have proven to be relevant, appropriate, sufficient, and consistent, fully aligning with the criteria established by the BCR v3.2 Standard, as well as the BCR0001 v3.0 methodologies.

ICONTEC can attest that all indicators relevant to project performance monitoring and reporting have indeed been incorporated into the project monitoring plan. The frequency, responsibility and authority for recording, monitoring, measuring, and reporting of project activities have been clearly developed with a "best practice" management system in mind, which has also established effective and necessary quality control measures and procedures in the collection of monitoring data, as well as the stipulations of the methodologies being used.

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

Based on the tool used by the project, which is Tool 15 "Estimation of the increase in GHG emissions attributable to the displacement of agricultural activities as a result of the activities of the CDM project", leaks from a project can occur due to the execution of the project, causing a displacement of the different activities, in this case livestock, from the plantation properties to the outskirts of the project area.

The baseline scenario and, in general, the area of influence of the project, corresponds to pasture areas where livestock activities were carried out extensively. Stocking density ranges from 0.09 head of cattle per hectare in the highlands of Puerto Gaitán, denoting the activity as extremely extensive, to 1.56 head per hectare in areas with improved pastures, which show that the well-managed soil in the region supports loads above average, which is estimated at 0.39 head (Romero et al. 2004).

For the current monitoring period, the leaks caused by the displacement of cattle from the areas within the project are counted as zero, since the beginning of the project the cattle were evacuated to areas outside the limits of the project with pasture cover and no increases in these activities have been registered, so the leaks continue to be maintained with the same values.

During the audit, a thorough review of 100% of the Excel spreadsheets was conducted, confirming that the procedures for determining reductions and removals in the leakage area align with what is described in the Project Design Document (PDD). This analysis considers the potential displacement of emissions due to the presence of the project. Additionally, an

analysis was carried out considering environmental factors that contribute to emission displacement, and transformation of natural vegetation covers. The Geodatabase and GIS procedure documents identify the leakage area and respective procedures.

According to the information presented by the developer and the quality control performed by the audit team the outputs and shapefile layers of the project areas, it's possible to ensure that these areas are in accordance with the methodological guidelines established in methodology applied. Additionally, during the site visit, the audit team took control points of these areas to validate the coverage and quality of the GIS interpretation, and this visit yielded some findings directly related to the identification of areas that did not fully comply with the project coverage (forest plantations). Assignment of roles and responsibilities for monitoring and reporting on variables relevant to the calculation of reductions or eliminations

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

Based on the contracts between the reforesters and the company, the responsibilities of each of the participants are highlighted, the monitoring is carried out by CarboTerra and the reporting of the variables is a joint work that has been carried out annually.

ICONTEC carried out the review of the contract documents that were signed between all parties, where the responsibilities of each of the parties are described, specifying the roles and responsibilities of each one.

6.1.2.6 Procedures related to the evaluation of the project's contribution to the Sustainable Development Goals (SDGs)

The SDGs are a call to action by different countries and organizations. They recognize that poverty must end, and this goes hand in hand with strategies that generate economic growth and address a range of social needs including education, health, social protection, and job opportunities, while addressing climate change and environmental protection.

Biocarbon Registry has developed a tool whose objectives are:

a) Reinforce the provisions established by the BCR program to align climate mitigation action with contribution to the sustainable agenda.
b) Provide technical elements to guide GHG projects in identifying the contribution of the SDGs, considering guidelines and conditions in the BCR program.
c) Facilitate a clear understanding of the SDG-related requirements for the program and reduce the risk of misinterpretation.

To comply with this tool, project owners must recognize how their project activities are linked to objectives in terms of well-being and quality of life, such as food security, healthy living, education, gender equality, access to water and energy, economic growth and sustainable use of ecosystems and peaceful societies.

The Project Developer has presented the tool "SDG Sustainable Development Goals Tool" Version 1.0 June 27, 2023. Where the project, through several findings, was able to demonstrate only the contribution to SDG 4 and SDG 13, then the evaluation by the audit team for the fulfillment of each of them:

For SDG 4. Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all, the Project complies with indicator 4.3.1 with Participation rate of youth and adults in formal and non-formal education and training in the previous 12 months, by gender. Since the project has a training program in rubber bleeding for young people and adults, this was identified by the audit team, where men and women of different ages are carrying out the training of this course. For this reason, ICONTEC considers that the project complies with this SDG.

Para el ODS 13. Take urgent action to combat climate change and its impacts, el Proyecto cumple con el indicador 13.b.1 Number of least development countries and small island developing states that are receiving specialized support, and amount of support, including finance, technology, and capacity building, for mechanism for raising capacities for effective climate change- related planning and management, including focusing on women, youth and local and marginalized communities. Since the project contributes to compliance with the Nationally Determined Contributions, with a total of 156,235 tCO_2e for the current period, whose tons of CO2 were verified by the audit team and by various data that have been explained within this report. Therefore, ICONTEC considers that the project complies with this SDG.

ICONTEC had access to the information reported for these indicators and can confirm that it complies with the values reported for this verification. To demonstrate compliance with the validated and verified SDGs, the responsible party for the Proyecto Forestal Mavalle en Plantaciones de Caucho Natural used the Tool for determining contributions to achieving the SDGs. This information was cross-referenced during the audit process in the strategic planning phase by reviewing 100% of the evidence provided by the project owner. The explanation of the results provided for each SDG is mentioned in the immediately preceding paragraphs, complying with the indicators presented within the Excel provided by the developer.

6.1.2.7 Procedures associated with the follow-up of special category co-benefits, as appropriate.

Does not apply to this project.

6.2 Quantification of GHG emission reductions and removals

6.2.1 Methodological deviations (if applicable)

Does not apply to this project.

6.2.2 Baseline or Baseline Scenario

In accordance with the methodology BCR0001- Biocarbon Registry- quantification of greenhouse gas removals or reductions of greenhouse gas mitigation projects V3.0 of April 13, 2022, which was previously PROCLIMA's AFOLU methodology, methodology with which the project was validated, where a multitemporal analysis is proposed in chapter 11 Identification of the baseline scenario and additionality to determine whether the project is or not additional. The Proyecto Forestal Mavalle en Plantaciones de Caucho Natural is additional because it complies with the following numeral:

c. Changes in carbon stocks, in the boundaries of the project, identifying the most likely land use, at the beginning of the project.

All the information is described in the project document in chapter 3.21 Additionality Analysis which was valid in 2019, for the current verification period there were no changes in the baseline scenario.

In accordance with the above, the project complies with the additionality criteria established in the benchmarks. The conditions of the project have not been modified, the land use prior to the start of the project was cleared/weeded pastures and forest plantation.

The project has the following information:

Table 10. Reservoirs

Reservoir	included?	Justification
Above-ground biomass	Yes	The project's main carbon reservoir.
Underground biomass	Yes	Groundwater biomass shall be included by applying root-to-above-ground ratio factors. Groundwater biomass is expected to increase due to project activity.
Dead wood	No	Deadwood is expected to increase compared to the baseline scenario. However, dead wood as a carbon reservoir is conservatively excluded.
Leaf litter	No	Leaf litter is expected to increase compared to the baseline scenario. However, this carbon reservoir is conservatively excluded.
Soil Organic Carbon	No	Soil organic carbon is expected to increase compared to the baseline scenario. However, this carbon reservoir is conservatively excluded.

The ex-ante removals of the project are found in the following table, where it is possible to show that an increase is generated in comparison of ex ante emissions vs. ex post emissions, as will be seen below. Regarding what is specifically projected in the ex-ante model of the PDD for the year 2023, 156,235 tons CO_2 equivalent, with respect to those estimated by the

difference between the inventories of 2022 and 2023, (163,026) the variation is 4.34%, which, being within the margin of error, would not require explanations for such variation:

Table 11. Ex ante removals

Ex ante removals from the Project	
Year	$\Delta C_{Current}$
2009	*0.0*
2010	*117.6*
2011	*5517.8*
2012	*18965.1*
2013	*35490.6*
2014	*52804.9*
2015	*70493.7*
2016	*83833.0*
2017	*91828.2*
2018	*100155.4*
2019	*108571.5*
2020	*122120.7*
2021	*136106.6*
2022	*148643.6*
2023	*156235.0*

The ex-ante model of the registered PDD indicates that the total annual removals accumulated between the years 2009 and 2023 would be 1,130,883 tons of CO2 equivalent. The estimate for 2023 indicates that 1,180,265 tons of CO2 equivalent have accumulated. The biomass inventory carried out for the current monitoring period indicated that the removals achieved between 2009 and 2023 by the plantation are 4.36% higher than those estimated by the ex-ante model. Such a difference is not significant and shows that for the distribution of area/ages the ex-ante model is quite accurate. That assessment is complemented by the fact that the model for calculating the sampling plots indicates that no sampling will be required for some strata and that, therefore, the estimated average biomass value for those strata would be sufficient to calculate the corresponding removals.

Through the recalculation and review of 100% of the spreadsheets provided by the project lead, the audit team was able to demonstrate that the quantification of greenhouse gas emissions for this reference period in the areas was conducted in accordance with the guidelines defined in methodology BCR0001. It was confirmed that emission sources come from recognized scientific studies and originate from areas with ecosystem conditions like those presented in the eligible areas. Thus, the emission factors are the same as reported in the PDD, the net reductions for the period 2022-2023 are 163,026 certified tons of CO2 equivalent. These result from subtracting those achieved in the previous monitoring period (1,017,239) with those recorded from the inventory developed for this monitoring report (1,180,265).

ICONTEC carried out the review of the information guaranteeing credibility and identifying all the bibliographic references used within the reports and recalculating the information presented.

6.2.3 Additionality

In accordance with the methodology BCR0001- Biocarbon Registry- quantification of greenhouse gas removals or reductions of greenhouse gas mitigation projects V3.0 of April 13, 2022, which was previously PROCLIMA's AFOLU methodology, methodology with which the project was validated, where a multitemporal analysis is proposed in chapter 11 Identification of the baseline scenario and additionality to determine whether the project is or not additional. The Proyecto Forestal Mavalle en Plantaciones de Caucho Natural is additional because it complies with the following numeral:

c. Changes in carbon stocks, in the boundaries of the project, identifying the most likely land use, at the beginning of the project.

This information was validated in 2019.

6.2.4 Conservative approach and uncertainty management

As explained above, in the Table 9, the methodology applied follows procedures established by the IPCC, where the level of uncertainty of the information is contemplated, The uncertainty referring to the quality and applicability of the parameters used in the calculation of the removals achieved by the species in a certain period of time is handled in

the Project in accordance with the guidelines proposed during the second verification, year 2020, under the ProClima Methodology:

- *For the calculation of the estimation of the aboveground and underground biomass of Hevea brasilensis trees, the allometric model published in 2005 by Moreno and collaborators for rubber plantations is used, a model that used, among others, rubber plantations located in Puerto López - Meta- with ages between 0 and 15 years.*

- *Given the quality of the source used for the estimation of biomass, from the second verification and therefore for the present one, the application of 0% discount indicative of the non-existence of uncertainty was considered.*

The guidelines of the tool BioCarbon Registry 2023 were followed. BCR TOOL. MONITORING, REPORTING AND VERIFICATION (MRV). BCR carbon credits are quantified, monitored, reported, and verified. Version 1.0 February 13, 2023, which establishes the management of uncertainty and the conservative approach to quantifications. For this purpose, the project presents within the spreadsheets the information used with a conservative approach, national references, and the calculation of the uncertainty of the quantifications and cartographic information. Uncertainty is determined by the accuracy of the maps used to estimate the emissions calculations and the use of field-reported information.

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

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

These data have been applied during the third and fourth verifications, as there are no significant changes during this verification, ICONTEC verifies the information provided by the developer and agrees with the uncertainty of the project.

Regarding the quantification of mitigation results compared to the validated baseline, in accordance with current national standards and/or applied methodology, and the evaluation of co-benefits and indicators related to sustainable development goals, the audit team concluded that the assurance level for the Proyecto Forestal Mavalle en Plantaciones de Caucho Natural was not less than 95%. Therefore, it can be stated that following the validation and verification activities, the ICONTEC audit team found no material

discrepancy between the data supporting the quantification of greenhouse gas emission reduction results.

6.2.5 Leaks and non-permanence

As indicated in section 6.1.2.4 of this report, for the current monitoring period, the leaks caused by the displacement of cattle from the areas within the project are counted as zero, since the beginning of the project the cattle were evacuated to areas outside the limits of the project with pasture cover and there have been no increases in these activities, so the leaks continue to be maintained with them values.

For the current verification period and considering the updates of the standard, the developer has made use of the "Permanence and Risk Management" tool, the detailed results are found in chapter 6.9 of this report.

According to the methodological tool 15 for AR "Estimation of the increase in GHG emissions attributable to the displacement of agricultural activities as a result of the activities of the CDM project", leaks caused by the displacement of livestock from the areas within the project are counted as 0, since at the time of the implementation of the project, Cattle are moved to other areas outside the project boundaries without generating an increase in animals per unit area and making it clear that most of them were commercialized before the implementation of the project. For the current monitoring period, the areas of this do not maintain any livestock stock, therefore the same value is maintained.

Considering chapter 11.3 of the BCR Standard V3.2, with respect to leakage and non-permanence, the project makes use of methodological tool 15, for the calculation of leakage, the BCR Risk Management and Permanence tool, version 1.0, the project ensures the permanence of the project activities through the actions identified in the risk table of the monitoring document in chapter 17 and in this document in chapter 6.9.

The monitoring of the permanence of the project will be carried out in each periodic verification previously stipulated by the project owner, under the indicators and procedures established within the PDD

6.2.6 Mitigation outcomes

For the estimation of project removals, ICONTEC verified TOOL 14 for the estimation of carbon stocks and their exchange for trees and shrubs in A/R CDM projects. The developer made use of models based on existing data, projecting the growth and prediction of development over time of the tree individuals that make up the different strata of the project.

To comply with the tool, the following steps were taken:

1. *Carbon Estimation:*

Taking as a reference 2 studies carried out in Colombia with allometric equations where the main objective is the estimation of carbon sequestration in Hevea brasilensis plantations.

Both studies did not mention the variable of the time needed to make estimates of the variation of carbon content as a function of age, to meet this need, allometric equations published by Moreno and collaborators were used, generating a specific model for the project.

The biomass model for individual tree then is:

$$y\left(\frac{kg}{árbol}\right) = \frac{a + b}{1 + \left(\frac{t}{c}\right)^{d}}$$

Where:

T: Age of the Tree

A: -0.67038759

B: 299.98649

C:8,9698277

d: -2,7223731

These equations were also used for the calculation of standing biomass (ex post)

2. *Average Tree Carbon*

The ex-post estimate of biomass per hectare is in line with model 13 of TOOL 14, as follows:

$$B_{TREE} = A \times b_{TREE}$$

3. *Average carbon stock (CO2e)*

Using equation 12 of Tool 14 it is estimated:

$$C_{TREE} = \frac{44}{12} \times CF_{TREE} \times B_{TREE}$$

With this result, the carbon value in the tree biomass in the project in year t is obtained, and equation 3 of the RA is applied ACM0003 calculating then:

$$\Delta C_{P,t} = \Delta C_{TREE\_PROJ,t} + \Delta C_{SHRUB\_PROJ,t} + \Delta C_{DW\_PROJ,t} + \Delta C_{LI\_PROJ,t} + \Delta SOC_{AL,t}$$

4. *Carbon stock in trees at any point in time*

To apply equation 3 of the RA ACM0003 the developer does not include carbon additions in dead wood, shrubs, soil organic carbon, tree harvests during the crediting period, if the planted trees will remain throughout the shift that was established in 30 years, so it was calculated:

$$\Delta C_{p,t} = \Delta C_{tree\text{-}proj,t}$$

Where:

Δ Cp,t = *Change in carbon stocks in the project, occurring in selected carbon sinks, in year t; t CO2-e*

Δ Ctree-proj,t = *Change in carbon stocks in tree biomass in the project in year t, as estimated in the tool "Estimation of carbon stocks and change in carbon stocks of trees and shrubs in CDM project activities A/R"; t CO2-e*

Once the value of the change in carbon stocks in the project is obtained, the actual net GHG removals by sinks can be calculated, according to AR ACM0003 equation 2, mentioned above.

5. *Estimation of GHG emissions*

The project does not consider burning, harvesting of trees, or burning of residues for their replanting throughout the accreditation period.

Monitoring of current removals by GHG sinks (ex post)

To quantify the changes in the carbon stocks of the biomass of the tree individuals from the current net GHG removals, the developer made use of the general equations of aboveground and groundwater biomass developed in the same way by Moreno and collaborators based on the CAP measure, specifically for Colombia.

Aboveground Biomass

$$y_a\ (kg) = b^* x\text{^}a$$

Where:

A: 2.59558

b: 0,00411323

x: CAP (cm)

and: airborne biomass (Kg)

R2: 0.9799

Biomass Subterrain

$$y_s\,(kg) = b^* x\text{^}a$$

Where:

A: 2.35688

b: 0,00217582

x: CAP (cm)

and: airborne biomass (Kg)

The project calculated the average tree biomass for each plot based on the biomass equation, calculating the biomass value per plot based on the number of trees in each plot of the inventory, followed by calculating the biomass stock per hectare based on the size of the plot. to arrive at the total biomass value for each stratum based on the area of the stratum.

Table 12. Total biomass.

Stratum	Area (ha)	Pitches (n)	Biomass Ton /ha	Biomass T Tone
3864 2009	310,27	3	133,79	41511,40
3864 2010	783,56	4	136,27	106775,90
3864 2011	53,00	1	135,83	7199,80
3864 2013	215,30	2	116,21	25019,20
3864 2014	845,28	5	84,88	71750,48
3864 2017	386,61	2	33,72	13037,63
3864 2018	1033,70	3	28,74	29704,38
3864 2019	149,60	1	34,36	5140,06
3864 2020	202,10	2	4,47	904,02
RRIM600 2009	1025,63	10	117,52	120531,45

Stratum	Area (ha)	Pitches (n)	Biomass Ton /ha	Biomass T Tone
RRIM600 2010	905,44	5	121,52	110025,64
RRIM600 2011	18,80	1	112,00	2105,01
RRIM600 2012	105,77	1	83,49	8830,52
RRIM600 2013	670,20	3	96,36	64582,22
RRIM600 2014	712,30	2	68,00	48432,93
RRIM600 2017	415,16	2	13,86	5754,74
RRIM600 2018	745,90	2	31,34	23378,45
RRIM600 2020	54,30	1	2,35	127,56
Total	**8.632,91**	**50**		**684811,41**

With the above results, the conversion of biomass to the carbon fraction and molecular weight is performed according to the equations described above, resulting in:

Table 13. Carbon Quantification

Clone Strata/Year	Biomass T Tone	Carbon Tone	CO_2 Tone
3864 2009	41511,40	19510,36	71544,48
3864 2010	106775,90	50184,67	184027,20
3864 2011	7199,80	3383,91	12408,79
3864 2013	25019,20	11759,03	43120,35
3864 2014	71750,48	33722,73	123661,23
3864 2017	13037,63	6127,69	22470,23
3864 2018	29704,38	13961,06	51195,21
3864 2019	5140,06	2415,83	8858,84
3864 2020	904,02	424,89	1558,07
RRIM600 2009	120531,45	56649,78	207734,75
RRIM600 2010	110025,64	51712,05	189628,09
RRIM600 2011	2105,01	989,35	3627,96
RRIM600 2012	8830,52	4150,34	15219,31
RRIM600 2013	64582,22	30353,64	111306,81
RRIM600 2014	48432,93	22763,48	83473,67
RRIM600 2017	5754,74	2704,73	9918,24
RRIM600 2018	23378,45	10987,87	40292,52
RRIM600 2020	127,56	59,95	219,85
Total	**684811,41**	**321861,36**	**1180265,62**

ICONTEC confirms that the quantification of the mitigation results presented in the DDA and in the monitoring report are in accordance with the spreadsheets and parameters adopted, as well as the formulas used comply with the monitoring plan and are prepared in a pertinent manner, in accordance with the methodology applied.

The OVV verified that the parameters used are appropriate and used correctly in the equations, are adequate and consistent with the information in the monitoring plan described in PDD.

The audit team conducted a sampling of dendrometric data collected during the forest inventory that is part of the project's monitoring and did not identify sampling errors that could materially interfere with the final results. No inconsistencies were found between the information in the DDA, the monitoring report, the annexes, and the spreadsheets.

ICONTEC verifies that the project meets the eligibility criteria of the selected methodology and the application of the standard, as well as complies with the requirements established in section 4 of the guidelines for calculating GHG removals from forestry activities. The audit team considers the GHG mitigation results to be verifiable and in line with ISO 14064-3:2019.

Comparing the actual reductions is as follows:

Table 14. Total Ex Ante and Ex Post Comparison

	Amount achieved during this period (tCO2e)	***Net reductions in GHG emissions (tCO2e)***
Emission reductions/removals (tCO2)	*1.180.265*	*1.130.883*

Taking into consideration that the project document in the ex ante model indicates that the total annual removals accumulated between the years 2009 and 2023 would be 1,130,883 tCO2e. The biomass inventory carried out for the current verification period (fifth) indicated that the removals achieved between 2009 and 2023 by the plantation are 4.36% higher than the estimates initially made by the project.

This increase can be supported by the precision of the biomass calculation model used to develop the ex ante estimate, such as the differential growth of the clones, a variable that is not taken into account in the ex ante model, which also does not consider the differences that naturally occur with respect to: planting density, number of remaining trees, or homogeneous net productivity within the planted area.

These variations are then observed around the theoretical number of trees planted (555 trees/ha), including the growth of DAP and height.

For the data specific to the verification period, it is obtained that:

Table 15. Ex ante and Ex post comparison fifth verification period

	Amount achieved during this period (tCO2e)	*Net reductions in GHG emissions (tCO2e)*
Emission reductions/removals (tCO2)	*163.026*	*156.235*

For the year 2023, the ex-ante model of the DDA projected 163,026 tCO2e, compared to the actual estimates of 156,235 tCO2e, with a difference of 6,791.51 tCO2e (variation of 4.17%) within the margin of error.

6.3 Environmental and social effects of project activities and no net harm

The developer within the monitoring report in section E.2 explains the company's environmental protection policy where sustainability in economic and social development is guaranteed, protecting the environment through the management of environmental aspects and impacts, ensuring that future generations do not see their resources compromised.

The developer has an environmental management plan, an environmental program and an environmental protection policy, which is within the annexes provided by the developer during the audit, these have clear rules and compliance with national legislation applicable to the project's activities. To comply with the BCR standard, the following activities were evaluated:

(a) an environmental assessment, analyzing the likely effects on biodiversity and ecosystems within the boundaries of the project.

(b) assessment of the significant socio-economic impacts of project activities within the project boundaries.

(c) If adverse effects are generated, the definition of corrective actions and measures to prevent and, where appropriate, reduce the environmental and social effects derived from the development of the project's activities.

The developer has an environmental protection policy, where its principles include compliance with all provisions, environmental laws and other applicable requirements, the promotion of environmental education within the framework of the SDGs, ensuring and maintaining balance in nature, meeting the needs and expectations of stakeholders by being socially responsible and sustainable in the different processes of the company, Constantly seek opportunities to reduce environmental impacts and the use of natural resources, through greater efficiency, innovation and performance monitoring and comply with the principles of environmental protection contemplated in the Environmental Protection Manual.

*The project developer did not make use of the "**No Net Harm Environmental and Social Safeguards" Tool** for the year in which the project was validated and considering that this is the fifth verification. However, the project within the monitoring report in section E, makes some clarifications in this regard.*

The audit team reviewed all documents relating to environmental permits (folder 2.AMBIENTAL/3.5. Environmental Permits), Environmental Event Response Plan (folder 2.AMBIENTAL/3.4. Environmental Event and Emergency Management), environmental management compliance (folder 2.AMBIENTAL/3.3. Indicators, folder 2.ENVIRONMENTAL/3.2. Environmental Program Compliance Report) and the Environmental Protection Policy (folder 3.AMBIENTAL/3.1. Environmental Protection Policy) that allowed the verification of the information presented by the developer and the compliance of the project about the environmental and social effects that could arise.

6.4 Contribution of the project to the Sustainable Development Goals (SDGs)

It was verified that the climate change mitigation project correctly used the BioCarbon Registry TOOL SDG to identify the Sustainable Development Goals (SDGs) applicable to the project. In this regard, the audit team found evidence suggesting that the implementation of project activities contributes to the achievement of the Sustainable Development Goals.

During the documentary review and interviews with project participants, it was established that the proposed activities by MAVALLE have a substantial impact on the Sustainable Development Goals (SDGs). This verification was conducted using the "Tool for determining contributions to the achievement of Sustainable Development Goals (SDGs) in greenhouse gas mitigation projects," developed by BioCarbon Registry, also known as TOOL SDG.

Climate change mitigation Proyecto Forestal Mavalle en Plantaciones de Caucho Natural contributes to the fulfillment of the Sustainable Development Goals, which are adopted by the Colombian state as a member of the United Nations, and as part of the 2030 Agenda. From the adoption of the BCR tool for the AFOLU sector type ARR activities, it was identified that the project must demonstrate impact with the targets of goals: 4(Inclusive and equitable education and learning opportunities) y 13 (Climate Action: Take urgent action to combat climate change and its impacts).

The audit team was able to corroborate the information of the 2 SDGs reported for the current verification period, complying with SDG4, with the training of personnel in training in bleeding, characteristic of rubber plantations, and which ensures that the procedure carried out within the plantations follows some basic guidelines, and pointing directly to the indicator of the participation of young people and adults in education and formal training with a contribution of 81% and that becomes permanent among the incoming and former personnel, not only for training on procedures, but also for risks associated with the work.

On the other hand, and to comply with SDG 13, the project contributes directly to the reduction of emissions with the results shown below for SDG13, and with the integration of

climate change measures into national and regional policies, strategies, and planning, to comply with everything related to the Environmental Authority and with the project's own objectives in forest plantation. This was evidenced by the plots surveyed in the field and that had a 100% remeasurement, with the project's quantification spreadsheets and with the secondary information related to the project's carbon quantification.

The project has presented the results within the tool available on the platform, where after solving several findings, it is concluded that for the current monitoring period the project complies with the following indicators:

- *SDG 4.3. Inclusive and equitable education and learning opportunities. For this SDG, there is a training program in rubber bleeding for young people and adults (See folder 2.SOCIAL/2.2. Mavalle Sangria Training School)*

- *SDG 13. Measures to combat climate change and its impacts. The Proyecto Forestal Mavalle en Plantaciones de Caucho Natural contributes to the fulfillment of the Nationally Determined Contributions, specifically with 156,235 tCO2e for the monitoring period.*

The audit team carried out a verification of the information presented within the monitoring report, where by means of the evidence mentioned above, which contains attendance lists, photographs and presentations along with the hours of staff training, the evidence necessary to approve the two (2) SDGs that are named in this chapter, during the on-site visit, A training day was being held, where it was possible to show how this training was carried out with the personnel in the field.

Icontec, through the evidence collected and evidenced in the field, considers the indicators mentioned here to be fulfilled with the evidence that supports this decision. See more detailed information in section 6.2.1.6 of this report.

ICONTEC was able to verify through the documentary review and the in situ visit that the SDGs identified correspond with the BCR tool and are reported in accordance with the selected project activities (ARR activities), additionally, the sub-activities, indicators and monitoring frequency are in accordance with the requirements of the BCR standard.

6.5 Co-benefits (if applicable)

Does not apply to this project.

6.6 Avoiding double counting

Complying with section 26 of the Biocarbon Registry Standard Version 3.2. September 23, 2023, the audit team based on the analysis of the internal cartographic information provided by the developer, as shown in the maps below, the project does not overlap with other GHG mitigation initiatives that are developed in the geographical area in which the project is located, a response was given to a SAC that can be found in greater detail in ANNEX 2.

To avoid double counting, the Proyecto Forestal Mavalle en Plantaciones de Caucho Natural ensures that the certified carbon credits generated meet the following requirements:

- *Each carbon credit (tCO2e) is counted only once to demonstrate compliance with the same GHG mitigation target.*

- *The remuneration, benefits, or incentives of each carbon credit (tCO2e) is obtained only once.*

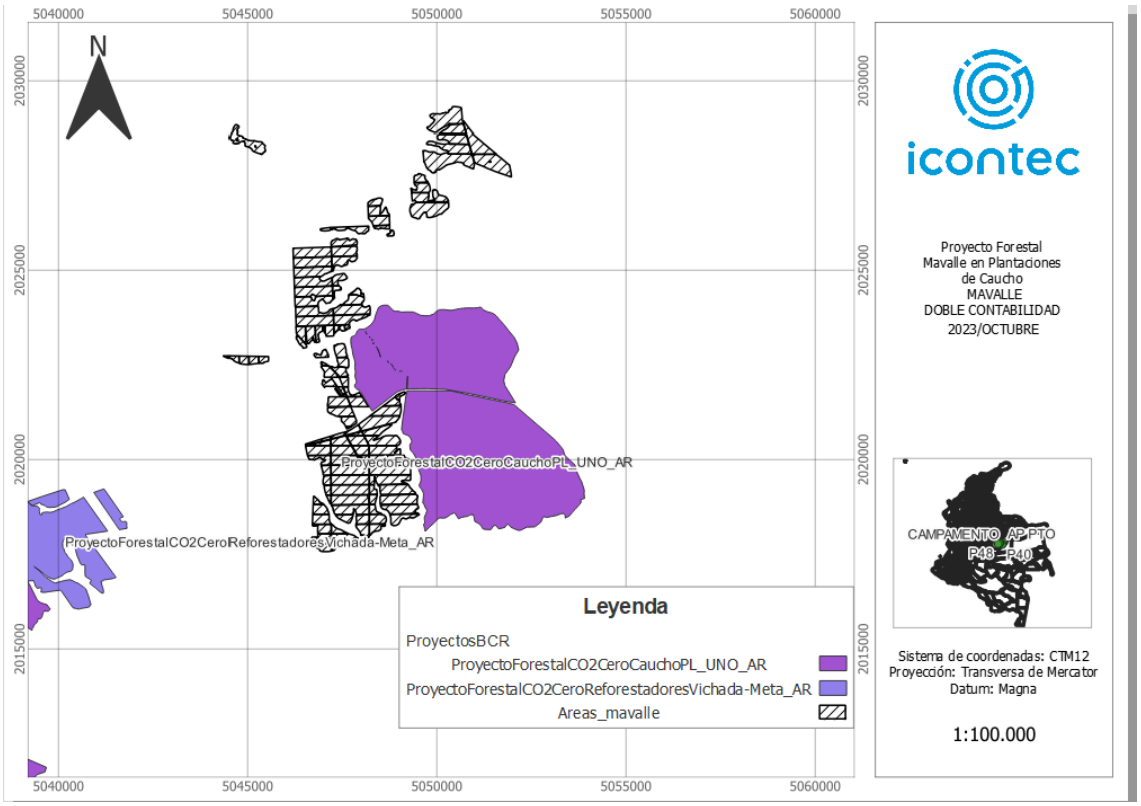
- *Each carbon credit (tCO2e) is verified, certified, or credited through the implementation of only one GHG mitigation initiative; in this case, the Proyecto Forestal Mavalle en Plantaciones de Caucho Natural.*

Additionally, the initiative is registered on the BIOCARBON REGISTRY platform, allowing to control aspects of double accounting, the permanence of each carbon credit in the long term and the adequate commercialization of these.

The audit team consulted different official sources of different existing programs (CERCARBONO, COLCX, VERRA, etc). The main purpose of this review was to contrast and collate the shapefiles of the different projects registered around influence of the Proyecto Forestal Mavalle en Plantaciones de Caucho Natural, with the explicit purpose of confirming the absence of overlaps and ensuring the absence of double counting.

Similarly, during the audit and the interviews and tours carried out by the team that allowed us to obtain sufficient evidence regarding the non-existence of other GHG mitigation initiatives that present a risk of double counting of GHGs in relation to the project, finding an adjacent initiative that is shown on the maps, but without having interference with the project areas.

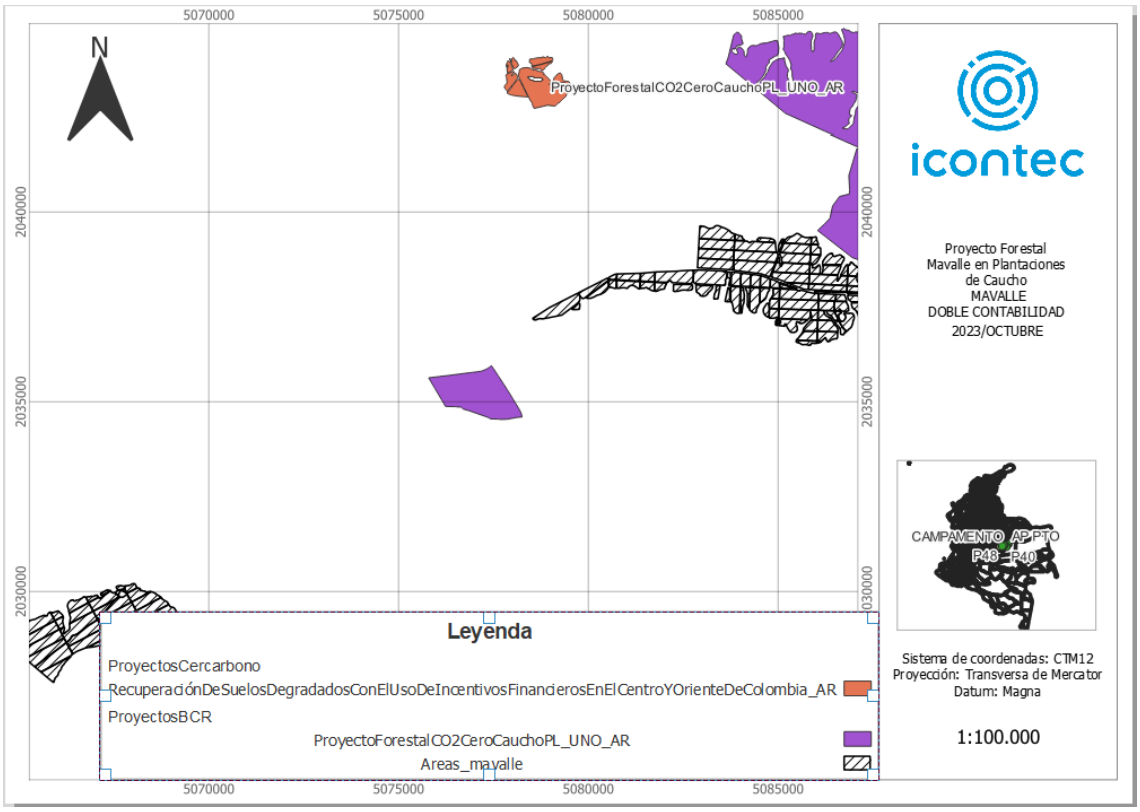
In conclusion, ICONTEC found no evidence of double accounting by the project, verifying that the same ton of CO2e was not accounted for more than once, that the project in the same sense is not registered with any other GHG program, that the verification periods are consistent and that the GHG removals attributable to the project have not been included in another mechanism that trades GHG emission rights.



Projects identified:

-Forestry CO2CERO Rubber PL_ One (Findings in ANNEX2)

-Forestry CO2CERO Reforesters Vichada- Meta

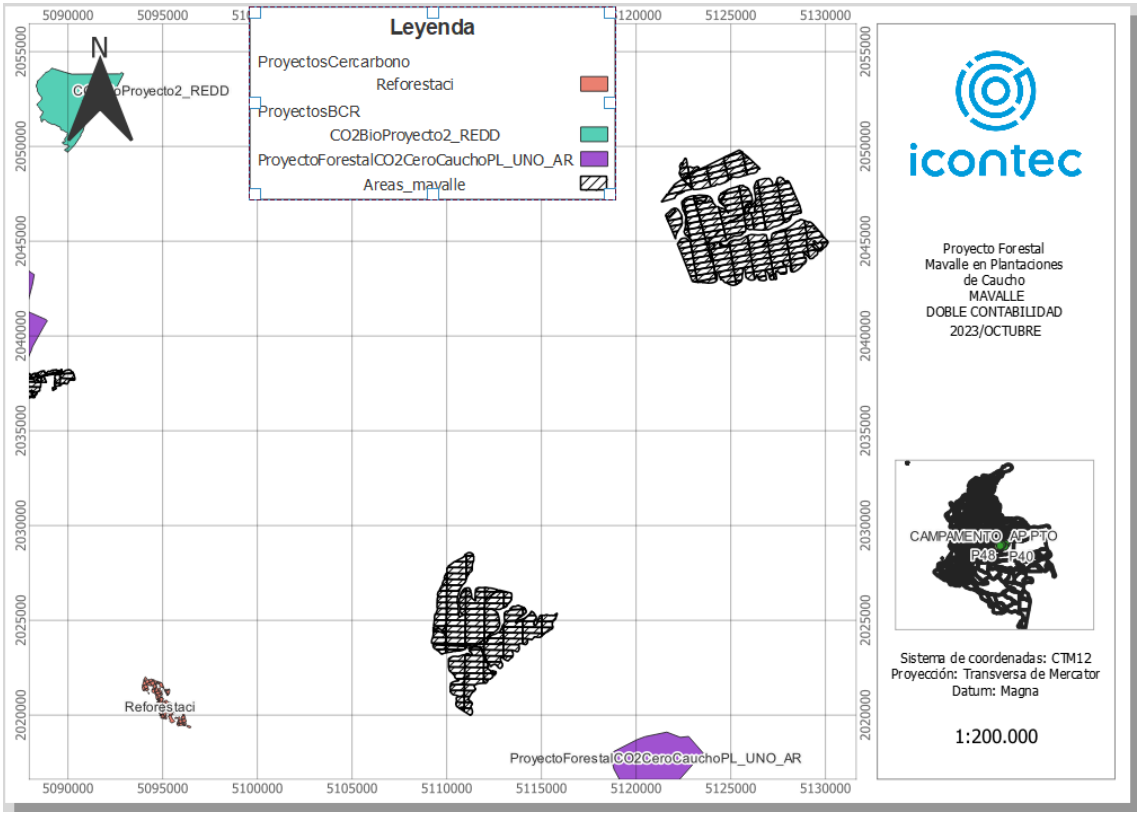


Projects identified:

-Forestry CO2CERO Rubber PL_ One (Findings in ANNEX2)

-Forestry CO2CERO Reforesters Vichada- Meta

- Recovery of Degraded Soils with the Use of Financial Incentives in Central and Eastern Colombia



Projects identified:

-Forestry CO2CERO Rubber PL_ One (Findings in ANNEX2)

-CO2BIO

The audit team confirms the information contained in the PDD and the Monitoring Report that the project complies with the BCR guidelines, where the possible overlap found with one of the identified projects where the correction of the project areas was requested is recorded in ANNEX 2 so as not to find this type of inconsistencies in the future. ICONTEC verifies that the project complies with the procedure and does not present double accounting.

To avoid double counting the developer submitted the following evidence in compliance with numeral No 8.1 of the double counting avoidance tool:

1. *Project and project holder information, this information is clear in the PD and the MR.*
2. *GHG registration authorization, the evidence is presented on the page with the project registration in the following Link: https://globalcarbontrace.io/projects/12.*
3. *Project Description Document (PD), the PDD version 3.4 is presented.*
4. *Monitoring Report (MR), the MR version 4 is presented.*
5. *Additional information is the result of the verification process of the project.*

In addition, the audit team was able to corroborate the information presented in the project documentation and in the cartography that delimits the project areas, for which the following information was analyzed.

The audit team verified 100% of the legal information provided by the project proponent and contrasted the information with the Geodatabase, confirming that the sources of information used for its construction were the official ones. Therefore, it considers that the information provided allows concluding that the project follows the legal requirements.

6.7 Compliance with applicable law

As explained in section 6.3 of this document, the project has been implementing different procedures to comply with applicable legislation, which allows it to demonstrate that it periodically carries out internal controls to ensure compliance.

The audit team reviewed all documents relating to environmental permits (folder 2.AMBIENTAL/3.5. Environmental Permits), Environmental Event Response Plan (folder 2.AMBIENTAL/3.4. Environmental Event and Emergency Management), environmental management compliance (folder 2.AMBIENTAL/3.3. Indicators, folder 2.ENVIRONMENTAL/3.2. Environmental Program Compliance Report) and the Environmental Protection Policy (folder 3.AMBIENTAL/3.1. Environmental Protection Policy) that allowed the verification of the information submitted by the developer and the compliaqualitynce of the project with the applicable legislation of the project.

6.8 Carbon ownership and rights

Within the documentation provided by the developer, the audit team reviewed the following documentation:

1. *Folder 5 LEGAL/ DEVELOPMENT AND COMMERCIALIZATION AGREEMENT:*
   - Development and commercialization agreement between Mavalle and carbosostenible signed copy
   - Otrosi N 1 to the development and commercialization agreement between Mavalle and carbosostenible for carbon credits
   - Clause 2 to the Carbon Credit Trading Agreement between CARBO and MAVALLE 112022 – signed

2. *Folder 5 LEGAL/ UPDATED CHAMBERS OF COMMERCE:*

   - AGRO CASUNA SAS

   - AGRO SANTA HELENA SAS

   - MAVALLE CHAMBER OF COMMERCE 14August2023

- *PAJONALES CHAMBER OF COMMERCE 17August2023*

- *HEVEA DE LOS LLANOS SAS*

- *HEVEA INVERSIONES SAS*

- *SANTA RITA SAS*

- *TSR20 INVERSIONES SAS*

3. *Folder 5 LEGAL /Certificates of Tradition and Freedom*

4. *Folder 5 LEGAL/Mandate Contracts*

5. *Carpeta 5 LEGAL /MT-GER-001 NORMOGRAMA_ MAVALLE_1-2023*

6. *Folder 5 LEGAL /PRO-GER-001 LEGAL REQUIREMENTS PROCEDURE V05*

The evaluation of the agreements and documents that guarantee the fulfillment of the ownership and carbon rights of each of the properties that are part of the eligible area of the same was carried out. For this reason, ICONTEC verifies that the information is traceable and transparent, allowing compliance with carbon rights to be guaranteed.

6.9 Risk Management

In the previous chapters of this report, the assessment of risks related to information management and information management was carried out in detail. Table 4 All risk-related assessment is performed in the project process, including control, inherent, and detection risks. The developer does not make use of the "Risk and Permanence" tool. In the PDD, the developer within chapter 3.13 has an estimate of the estimated costs of the project, where those financial dimensions of the project phases are contemplated, contemplating the planting and maintenance of the crop and the production and sale.

The draft proposal according to the "BCR TOOL PERMANENCE AND RISK MANAGEMENT" V1.0 of March 7, 2023, relates the risks within chapter 17. Risk management to comply with regulations.

The risk analysis through the evaluation of the potential impact and the probability of occurrence obtained ratings for each of the risks, the vast majority were within the low level, and no high and medium level risks were identified.

Table 16. Risk management.

DIMENSION	***RISK***	***IRRIGATION LEVEL***	***MITIGATION AND MONITORING***
ENVIRONMENTAL	*FIRE*	*Low*	- *Contingency Plan*

DIMENSION	***RISK***	***IRRIGATION LEVEL***	***MITIGATION AND MONITORING***
			- *Training* - *Maintenance of firewall lines* - *Institutional management of emergency response* - *Fire Control Equipment and Materials*
	High Winds and Hurricanes	*Low*	- *Monitoring the occurrence of strong winds within the project area*
	Floods	*Low*	- *The Project has early warnings to identify the occurrence of events classified as flooding that may occur within the project area*
	PEST HANDLING	*Low*	- *Pest & Disease Monitoring*
FINANCIAL	*PLANTING FINANCING*	*Low*	- *Effective in resource management*
	Operational Financing of the Project	*Low*	- *These costs are immersed in the income of the Reforestadora and the sale of carbon credits, and have been effectively covered so far*
SOCIAL	*TRAINED WORKFORCE*	*Low*	- *Training*
	Land tenure disputes	*Low*	- *MAVALLE is the owner of all the lands that are part of the carbon project, as evidenced by the certificates of Tradition and Freedom presented and evaluated by the audit team*
	Opportunity Cost	*Low*	- *The carbon project is within private properties, all with property titles, and it will be able to demonstrate titles to mandate contracts with each of the properties, so there are no changes in the project's activity.*

ICONTEC was able to verify through the documentary review and the in situ visit that the risk is analyzed in a detailed and consistent manner and did not detect during the review process any non-compliance with regulations or inconsistencies reported in the project.

This involves deducting a 20% reserve from the Verified Carbon Credits during the accreditation and verification periods, as applicable. The certifying body of the project undertakes this process by placing the reserved credits into an account. This measure aims to ensure the preservation and non-transformation of the conservation areas throughout the project's validity.

ICONTEC, reviewed the information related to the evaluation that the project has carried out with respect to the risks related to the project's activities, and the measures designed to address them if they arise.

6.10 Stakeholder consultation

6.10.1 *Public Consultation*

The project passed its public comment phase during the dates of 30/12/2019/ - 29/01/2020, where no comments of any kind were obtained regarding the project, this information can be found at the following link: https://biocarbonregistry.com/es_es/consulta-publica-form/?project=Proyecto%20Forestal%20MAVALLE%20en%20plantaciones%20de%20Caucho%20natural&date=30/12/2019/.

6.11 REDD+ safeguards (if it matches)

Does not apply to this project.

6.12 Adaptation to climate change

Adaptation to climate change, as indicated in section 10.8 of the BCR Standard, is "the adjustment in natural or human systems in response to current or expected climatic stimuli, or their impacts, that reduces the damage caused and enhances beneficial opportunities", the project owner demonstrates that it considers the strategic lines proposed in national Climate Change policies and addresses aspects framed in Colombian regulations, It improves the conditions for the conservation of biodiversity and its ecosystem services, in the areas of influence, outside the limits of the project (work with indigenous communities), has proposals for areas with restoration processes in areas of special environmental importance, designs and executes adaptation strategies based on an ecosystem approach and strengthens the local capacities of communities to make informed decisions that allow them to anticipate negative effects resulting from climate change.

During the document review and field visit, it was confirmed that Proyecto Forestal Mavalle en Plantaciones de Caucho Natural integrates climate change mitigation and adaptation with the aim of reducing greenhouse gas (GHG) emissions and enhancing resilience to current and future impacts associated with climate change and climatic variability. The project aligns with National Climate Change Policies, addressing the following strategic lines:

A. *Does it consider any of the strategic lines proposed in the National Climate Change Policies and/or address aspects framed in the country's regulations where the project is implemented?*

- *Proyecto Forestal Mavalle en Plantaciones de Caucho Natural successfully demonstrates that its proposed activities in the PDD and those implemented in the RM are focused on climate change prevention and adaptation. Faced with the predicted increase in extreme weather events, the project aims to reduce greenhouse gas (GHG) emissions and enhance the resilience of the project area to current and future impacts of climate change and climate variability.*

B. *Does the project Improve conditions for the conservation of biodiversity and its ecosystem services, in the areas of influence, outside the project boundaries?*

- *The Proyecto Forestal Mavalle en Plantaciones de Caucho Natural, as written in compliance with some SDGs, contributes in a social way to some indigenous communities that are located close to the project area and that are not part of it, in the same way they carry out internal projects and training to encourage families that still make a living from animal hunting and illegal logging to work in other lines or with the reforestation company directly.*

C. *Implements activities that generate sustainable and low-carbon productive landscapes.*

- *Training and technical assistance is provided to ecosystem managers. These activities are aimed at sharing knowledge and developing specific competencies for each productive activity they wish to implement.*

D. *Designs and implements adaptation strategies based on an ecosystem approach.*

- *The project demonstrates that it develops actions in forest production systems that are more adapted to the management of clones, improving income and food security, reducing GHG emissions from forestry activities compared to the scenario without a project, replacing pasture and livestock areas with forest crop management.*

E. *Strengthens the local capacities of institutions and/or communities to make informed decisions that allow them to anticipate negative effects derived from climate change (recognition of vulnerability conditions); as well as to take advantage of opportunities derived from the foreseen or evidenced changes.*

- *The social work that has been done is aimed at improving and strengthening these capacities.*

For activities in the AFOLU sector:

A. *The project will promote forestry production systems better adapted to high temperatures, droughts to improve competitiveness, income, and food security, especially in vulnerable areas,*
B. *Reduction of GHG emissions from agricultural activities compared to the non-project scenario.*

ICONTEC, has carried out a review of the project, during the different stages and for its fifth verification, where it is evident that the project improves the conditions of conservation of biodiversity that through the established forest plantations manages to form corridors for

these species, such as deer, which are found many times within the areas of the project by forming an ecosystem connectivity between the different lots of the plantation. These also generate ecosystem services and provide protection to the natural ecosystems that are identified around the project.

The adaptation strategies of the project have been designed and are executed based on the existing ecosystem that has an integrality of species and covers, this implies integral actions for the efficient use of the land. The conservation of existing natural covers, support for families in the region and the transfer of technologies to increase competitiveness and reduce vulnerability to climate change. Actions that are evidenced during the on-site visit and that allow the audit team to conclude that the project is indeed carrying out actions for adaptation to climate change inside and outside the project areas.

7 Internal Quality Control

During the audit, ICONTEC verified the evaluation of the evidence collection activities to evaluate the design and effectiveness of the information and data control system. Considering:

- Selection and management of GHG data and information.

- Procedures for collecting, processing, consolidating, and reporting GHG data and information.

- Control systems and processes to ensure the validity and accuracy of GHG data and information.

- Design and maintenance of the GHG information system.

- Systems, processes, and specialized personnel that support the GHG information system to ensure data quality.

- Maintenance and calibration of measuring equipment and instruments.

- Compliance with legal requirements related to the implementation of the forestry project.

- Evaluation of the project's contribution to the fulfillment of the SDGs

8 Verification opinion

ICONTEC has satisfactorily verified the " Proyecto Forestal Mavalle en Plantaciones de Caucho Natural", complying with the methodology BCR0001-Biocarbon Registry – Quantification of greenhouse gas removals or reductions from greenhouse gas mitigation projects V3.0 and the BCR Standard.

The conclusion of this report is since the project information (delivered and evidenced) is in line with all the criteria applicable in the verification audit, which consisted of the following three phases:

1. Desk review of the monitoring report and ex-post estimation of GHG emission removals.

2. On-site audit with interviews and remeasurement of the selected plots through the sampling plan.

3. The issuance and resolution of non-conformities, and the drafting of the verification report.

In short:

i. The project is in line with all the criteria of the BCR0001-Biocarbon Registry – Quantification of greenhouse gas removals or reductions from greenhouse gas mitigation projects V3.0 methodology and the BCR Standard.

Ii. Monitoring Report presents transparent and adequate information.

Iii. The ex-post analysis of the project's GHG emission removals have been carried out in a concrete, precise, transparent, and conservative manner; with an estimated total of 1,180,265 tCO2e, whereas with the discounts for the previous verifications (1,017,239 tCO2e) result in 163,026 tCO2e net for a verification period from 03/10/2022 to 02/10/2023, representing a total of 138,572 tCO2e tradable carbon credits.

9 Verification Statement

The project verification statement can be found as an attachment.

10 Annexes

11 Annex 1. Competency of team members and technical reviewers

Provide documentation justifying the required competency of verification team members and technical reviewers.

Table 17. Competence of members of the audit team.

Last Name First Names	Email	Profession	Regional	Current Qualification	Initial Qualification Date	Lead Auditor	Auditor	Technical Expert	AT/sector	Remarks
Carreño Cucaita Angie Carolina	acarrenoc@icontec.org	Forestry Engineering	Center	GHG Inventory Assessor - ISO 14064-1:2018 GHG Program for Mexico's National Emissions Registry	7/07/2021		X		INDUSTRIALS subsector METAL PRODUCTION	Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Carreño Cucaita Angie Carolina	acarrenoc@icontec.org	Forestry Engineering	Center	Validator/Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 Sector AFOLU 3C Aggregate Sources	15/09/2021	X	X	X	14.1	* Qualified as a technical reviewer on 25/04/2023Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Carreño Cucaita Angie Carolina	acarrenoc@icontec.org	Forestry Engineering	Center	Validator/Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 Sector AFOLU 3B Land Use-REDD	15/09/2021	X	X	X	14.1	* Qualified as a technical reviewer on 25/04/2023Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Carreño Cucaita Angie Carolina	acarrenoc@icontec.org	Forestry Engineering	Center	Validator / Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 Sector Afforestation and reforestation Cercarbono	15/09/2021	X	X	X	14.1	* Qualified as a technical reviewer on 25/04/2023Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Carreño Cucaita Angie Carolina	acarrenoc@icontec.org	Forestry Engineering	Center	Validator/Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 Sector Afforestation and reforestation Biocarbon Registry	15/09/2021	X	X	X	14.1	* Qualified as a technical reviewer on 25/04/2023Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Carreño Cucaita Angie Carolina	acarrenoc@icontec.org	Forestry Engineering	Center	Validator/Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 Sector Afforestation and reforestation VCS	15/09/2021	X	X	X	14.1	* Qualified as a technical reviewer on 25/04/2023Authorized to provide services under the scope

Last Name First Names	Email	Profession	Regional	Current Qualification	Initial Qualification Date	Lead Auditor	Auditor	Technical Expert	AT/sector	Remarks
										of ISO/IEC 17029:2019 and ISO 14065:2020
Carvajal Guerra Camilo Andres	CCRVajal@iContec.org	Ing. Ambiental	Antioquia	Lead Auditor Sustainability Seal - ICONTEC	12/10/2017					
Carvajal Guerra Camilo Andres	CCRVajal@iContec.org	Ing. Ambiental	Antioquia	EFR	1/01/2016					
Carvajal Guerra Camilo Andres	CCRVajal@iContec.org	Ing. Ambiental	Antioquia	ISO 26000 Social Responsibility Assessor	1/10/2014					
Carvajal Guerra Camilo Andres	CCRVajal@iContec.org	Ing. Ambiental	Antioquia	ISO 20400 Sustainable Procurement Assessor	2/09/2019					
Carvajal Guerra Camilo Andres	CCRVajal@iContec.org	Ing. Ambiental	Antioquia	Evaluator Equips	28/10/2019					
Carvajal Guerra Camilo Andres	CCRVajal@iContec.org	Ing. Ambiental	Antioquia	GRI Sustainability Memory Checker	27/07/2015			X		
Carvajal Guerra Camilo Andres	CCRVajal@iContec.org	Ing. Ambiental	Antioquia	Lead Auditor Poultry Sustainability Seal	9/09/2022					
García Murillo Laura María	lmgarciam@icontec.org	Forestry Engineering	Center	Validator/Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 Sector AFOLU 3C Aggregate Sources	5/02/2021	X	X	X	14.1	Qualified as technical rev on 23/05/2022Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
García Murillo Laura María	lmgarciam@icontec.org	Forestry Engineering	Center	Validator/Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 Sector AFOLU 3B Land Use-REDD	5/02/2021	X	X	X	14.1	Qualified as technical rev on 23/05/2022Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
García Murillo Laura María	lmgarciam@icontec.org	Forestry Engineering	Center	Validator / Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 Sector Afforestation and reforestation Cercarbono	21/05/2021	X	X	X	14.1	Qualified as technical rev on 23/05/2022Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020

Last Name First Names	Email	Profession	Regional	Current Qualification	Initial Qualification Date	Lead Auditor	Auditor	Technical Expert	AT/sector	Remarks
García Murillo Laura María	lmgarciam@icontec.org	Forestry Engineering	Center	Validator/Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 Sector Afforestation and reforestation Biocarbon Registry	21/05/2021	X	X	X	14,1	Qualified as technical rev on 23/05/2022Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
García Murillo Laura María	lmgarciam@icontec.org	Forestry Engineering	Center	Validator/Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 Sector Afforestation and reforestation VCS	5/02/2021	X	X	X	14.1	Qualified as technical rev on 23/05/2022Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
García Murillo Laura María	lmgarciam@icontec.org	Forestry Engineering	Center	GHG Inventory Assessor - ISO 14064-1:2018 GHG Program for Mexico's National Emissions Registry	7/07/2021		X		INDUSTRIALS subsector METAL PRODUCTION	Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Henao Arieta Juan Pablo	jphenao@icontec.org	Forestry Engineer Geographic Information Systems Specialist	Antioquia	Validator/Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 Sector Afforestation and reforestation VCS	12/01/2023	X	X	X	14.1	Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Henao Arieta Juan Pablo	jphenao@icontec.org	Forestry Engineer Geographic Information Systems Specialist	Antioquia	Validator/Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 Sector Afforestation and reforestation Biocarbon Registry	12/01/2023	X	X	X	14.1	Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Henao Arieta Juan Pablo	jphenao@icontec.org	Forestry Engineer Geographic Information Systems Specialist	Antioquia	Validator / Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 Sector Afforestation and reforestation Cercarbono	12/01/2023	X	X	X	14.1	Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Henao Arieta Juan Pablo	jphenao@icontec.org	Forestry Engineer Geographic Information Systems Specialist	Antioquia	Validator/Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 Sector AFOLU 3B Land Use-REDD	12/01/2023	X	X	X	14.1	Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Henao Arieta Juan Pablo	jphenao@icontec.org	Forestry Engineer Geographic Information Systems Specialist	Antioquia	Validator/Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 Sector AFOLU 3C Aggregate Sources	12/01/2023	X	X	X	14.1	Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020

Last Name First Names	Email	Profession	Regional	Current Qualification	Initial Qualification Date	Lead Auditor	Auditor	Technical Expert	AT/sector	Remarks
Nieto Rodriguez Victor Manuel	vnieto@iconteс.net	Forestry Engineering	Center	Validator/Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 Sector AFOLU 3C Aggregate Sources	2/02/2021	X	X	X	14.1	Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Nieto Rodriguez Victor Manuel	vnieto@iconteс.net	Forestry Engineering	Center	Validator/Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 Sector AFOLU 3B Land Use-REDD	2/02/2021	X	X	X	14.1	Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Nieto Rodriguez Victor Manuel	vnieto@iconteс.net	Forestry Engineering	Center	Validator / Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 Sector Afforestation and reforestation Cercarbono	21/05/2021	X	X	X	14.1	Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Nieto Rodriguez Victor Manuel	vnieto@iconteс.net	Forestry Engineering	Center	Validator/Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 Sector Afforestation and reforestation Biocarbon Registry	21/05/2021	X	X	X	14.1	Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Nieto Rodriguez Victor Manuel	vnieto@iconteс.net	Forestry Engineering	Center	Validator/Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 Sector Afforestation and reforestation VCS	14/04/2020	X	X	X	14.1	Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Torres Gomez Maria Alejandra	mtorres@icontec.org	Ing. Forestal	Antioquia	Validator/Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 Sector Afforestation and reforestation VCS	12/01/2023	X	X	X	14.1	Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Torres Gomez Maria Alejandra	mtorres@icontec.org	Ing. Forestal	Antioquia	Validator/Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 Sector Afforestation and reforestation Biocarbon Registry	12/01/2023	X	X	X	14.1	Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Torres Gomez Maria Alejandra	mtorres@icontec.org	Ing. Forestal	Antioquia	Validator / Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 Sector Afforestation and reforestation Cercarbono	12/01/2023	X	X	X	14.1	Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Torres Gomez Maria Alejandra	mtorres@icontec.org	Ing. Forestal	Antioquia	Validator/Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 Sector AFOLU 3B Land Use-REDD	12/01/2023	X	X	X	14.1	Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Torres Gomez Maria Alejandra	mtorres@icontec.org	Ing. Forestal	Antioquia	Validator/Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 Sector AFOLU 3C Aggregate Sources	12/01/2023	X	X	X	14.1	Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020

Table 18. Competence of members Technical Reviewers

Surnames and First Names	Correo electronico	Profession	Regional	Current Qualification as Speaker/Technical Reviewer	Date of qualification as Speaker/Technical Reviewer	AT/sector	Remarks
Carreño Cucaita Angie Carolina	acarreno@icontec.net	Forestry Engineering	Center	Validator/Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 Forestry Sector. Icontec Forestry Project Guide	25/04/2023	14.1	Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Carreño Cucaita Angie Carolina	acarreno@icontec.net	Forestry Engineering	Center	Validator/Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 Forestry Sector. NTC 6208:2016	25/04/2023	14.1	Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Carreño Cucaita Angie Carolina	acarreno@icontec.net	Forestry Engineering	Center	Validator/Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 Sector AFOLU 3C Aggregate Sources	25/04/2023	14.1	Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Carreño Cucaita Angie Carolina	acarreno@icontec.net	Forestry Engineering	Center	Validator/Verifier in GHG mitigation projects in 14064-2 2006 and 2019 Sector AFOLU 3B Land Use-REDD	25/04/2023	14.1	Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Carreño Cucaita Angie Carolina	acarreno@icontec.net	Forestry Engineering	Center	Validator / Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 CERCARBONO Program - Carbon Certifier	25/04/2023	14.1	Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Carreño Cucaita Angie Carolina	acarreno@icontec.net	Forestry Engineering	Center	Validator / Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 - PROCLIMA.	25/04/2023	14,1	Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Carreño Cucaita Angie Carolina	acarreno@icontec.net	Forestry Engineering	Center	Validator and verifier of GHG mitigation projects under ISO 14064-2:2006 and 2019 VCS	25/04/2023	14.1	Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Carvajal Guerra Camilo Andres	CCRVajal@iContec.org	Ing. Ambiental	Antioch	Sustainability Seal	1/09/2017		
García Murillo Laura María	lmgarciam@icontec.org	Forestry Engineering	Center	Validator/Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 Forestry Sector. Icontec Forestry Project Guide	23/05/2022		Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
García Murillo Laura María	lmgarciam@icontec.org	Forestry Engineering	Center	Validator/Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 Forestry Sector. NTC 6208:2016	23/05/2022		Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
García Murillo Laura María	lmgarciam@icontec.org	Forestry Engineering	Center	Validator/Verifier in GHG mitigation projects in 14064-2 2006 and 2019 Sector AFOLU 3C Aggregate Sources	23/05/2022		Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
García Murillo Laura María	lmgarciam@icontec.org	Forestry Engineering	Center	Validator/Verifier in GHG mitigation projects in 14064-2 2006 and 2019	23/05/2022		Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020

Surnames and First Names	Correo electronico	Profession	Regional	Current Qualification as Speaker/Technical Reviewer	Date of qualification as Speaker/Technical Reviewer	AT/sector	Remarks
				Sector AFOLU 3B Land Use-REDD			
García Murillo Laura María	lmgarciam@icontec.org	Forestry Engineering	Center	Validator / Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 CERCARBONO Program - Carbon Certifier	23/05/2022		Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
García Murillo Laura María	lmgarciam@icontec.org	Forestry Engineering	Center	Validator / Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 - PROCLIMA.	23/05/2022		Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
García Murillo Laura María	lmgarciam@icontec.org	Forestry Engineering	Center	Validator and verifier of GHG mitigation projects under ISO 14064-2:2006 and 2019 VCS	23/05/2022		Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
García Murillo Laura María	lmgarciam@icontec.org	Forestry Engineering	Center	Validator/Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 Forestry Sector. Icontec Forestry Project Guide	5/02/2021	14.1	Qualified as technical rev on 23/05/2022Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
García Murillo Laura María	lmgarciam@icontec.org	Forestry Engineering	Center	Validator/Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 Forestry Sector. NTC 6208:2016	5/02/2021	14.1	Qualified as technical rev on 23/05/2022Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
García Murillo Laura María	lmgarciam@icontec.org	Forestry Engineering	Center	Validator/Verifier in GHG mitigation projects in 14064-2 2006 and 2019 Sector AFOLU 3C Aggregate Sources	5/02/2021	14.1	Qualified as technical rev on 23/05/2022Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
García Murillo Laura María	lmgarciam@icontec.org	Forestry Engineering	Center	Validator/Verifier in GHG mitigation projects in 14064-2 2006 and 2019 Sector AFOLU 3B Land Use-REDD	5/02/2021	14.1	Qualified as technical rev on 23/05/2022Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
García Murillo Laura María	lmgarciam@icontec.org	Forestry Engineering	Center	Validator / Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 CERCARBONO Program - Carbon Certifier	21/05/2021	14.1	Qualified as technical rev on 23/05/2022Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
García Murillo Laura María	lmgarciam@icontec.org	Forestry Engineering	Center	Validator / Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 - PROCLIMA.	21/05/2021	14,1	Qualified as technical rev on 23/05/2022Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
García Murillo Laura María	lmgarciam@icontec.org	Forestry Engineering	Center	Validator and verifier of GHG mitigation projects under ISO 14064-2:2006 and 2019 VCS	5/02/2021	14.1	Qualified as technical rev on 23/05/2022Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Nieto Rodriguez Victor Manuel	vnieto@icontec.net	Forestry Engineering	Center	Validator / Verifier in GHG mitigation projects in 14064-2 Forestry Sector. Icontec Forestry Project Guide	19/12/2019		Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Nieto Rodriguez Victor Manuel	vnieto@icontec.net	Forestry Engineering	Center	Validator/Verifier in GHG mitigation projects in 14064-2 Sector AFOLU 3B Land Use-REDD	2/02/2021		Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020

Surnames and First Names	Correo electronico	Profession	Regional	Current Qualification as Speaker/Technical Reviewer	Date of qualification as Speaker/Technical Reviewer	AT/sector	Remarks
Nieto Rodriguez Victor Manuel	vnieto@icontec.net	Forestry Engineering	Center	Validator/Verifier in GHG mitigation projects in 14064-2 Sector AFOLU 3C Aggregate Sources	2/02/2021		Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Nieto Rodriguez Victor Manuel	vnieto@icontec.net	Forestry Engineering	Center	Validator / Verifier in GHG mitigation projects in 14064-2 Forestry Sector. NTC 6208	19/12/2019		Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Nieto Rodriguez Victor Manuel	vnieto@icontec.net	Forestry Engineering	Center	Validator/Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 Forestry Sector. Icontec Forestry Project Guide	19/12/2019	14.1	Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Nieto Rodriguez Victor Manuel	vnieto@icontec.net	Forestry Engineering	Center	Validator/Verifier in GHG mitigation projects in 14064-2 2006 and 2019 Sector AFOLU 3C Aggregate Sources	2/02/2021	14.1	Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Nieto Rodriguez Victor Manuel	vnieto@icontec.net	Forestry Engineering	Center	Validator/Verifier in GHG mitigation projects in 14064-2 2006 and 2019 Sector AFOLU 3B Land Use-REDD	2/02/2021	14.1	Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Nieto Rodriguez Victor Manuel	vnieto@icontec.net	Forestry Engineering	Center	Validator/Verifier in GHG mitigation projects in 14064-2: 2006 and 2019 Forestry Sector. NTC 6208:2016	19/12/2019	14.1	Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020
Nieto Rodriguez Victor Manuel	vnieto@icontec.net	Forestry Engineering	Center	Validator and verifier of GHG mitigation projects under ISO 14064-2:2006 and 2019 - VCS	14/04/2020		Authorized to provide services under the scope of ISO/IEC 17029:2019 and ISO 14065:2020

12 *Annex 2. Requests for clarification, requests for corrective action, and requests for forwarding action*

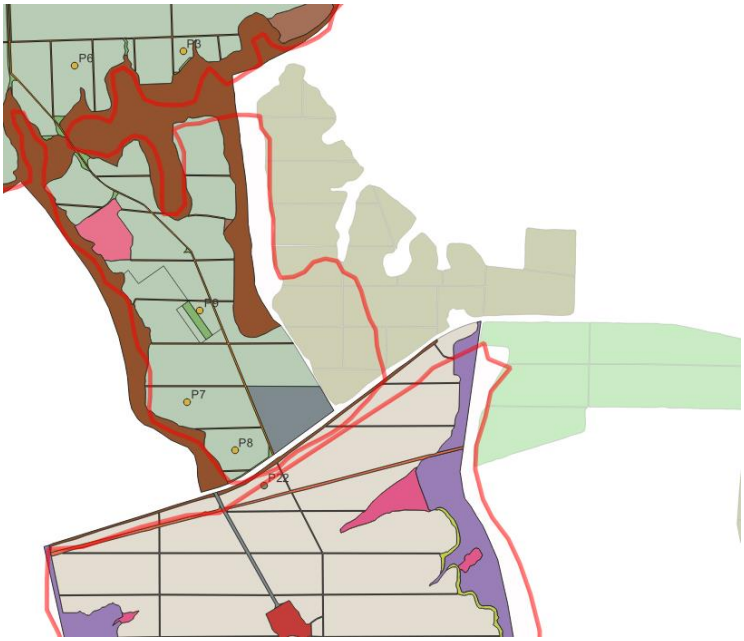
The table below explains how ICONTEC has dealt with the Request for Corrective Action (SAC), Request for Clarification (SA) or Request for Future Action (SAF) describing how the PP has modified the design of the GHG mitigation initiative, corrected the DDP, the monitoring report, or provided additional explanations or evidence that satisfied ICONTEC's requests.

This table also explains the issues related to the findings, the responses provided by the GHG mitigation initiative holder, the means of validation/verification of such responses and their documentary references, as well as the changes that resulted to the DDP or monitoring report or its accompanying documents:

SAC No.	01	Requirement No.	BCR Standard From differentiated responsibility to common responsibility. V3.2 26. Double Counting	**Fecha:** 13-10-2023

Description of the SAC

Based on the BCR Standard V3.2 document, it mentions that:
"..." Double counting "is defined as the accounting of a GHG mitigation result in tonnes of CO2e, in the following scenarios: (c) A tonne of CO2e is used more than once for remuneration, benefits, or incentives..."
During the documentary review of the audit, a project named FOREST PROJECT CO2CERO RUBBER PL UNO COLCX-14-0011 was found on the COLCx platform, where, as evidenced below in the image, the cartography found on the BCR platform is located on areas that do not correspond to the coverage of forest plantations and therefore are located on areas of the project mentioned above.



Therefore, the correction of the cartography on the platform of the BCR program is requested to avoid the cartographic overlap of the projects.

Project Developer's Response	**Found:** 27-10-2023

The verification of the mapping of the eligible area of the project was carried out based on information from the databases of the plantations established in the periods and areas called Phase 1 and Phase 2. This verification allows, among other things:

- Evidence that the current area of the project covers 8,632.91 hectares that are being reported for carbon quantification.
- Ensure that the project area, *Hevea brasiliensis forest plantations*, does not overlap with that of other projects in the area. Therefore, the project properly follows the principle of "No double counting"

See "Areas-mavalle.shp, in Annex 1.TECHNICAL/1.5.SHAPEFILE/SIG ADJUSTMENTS VERIFICATION

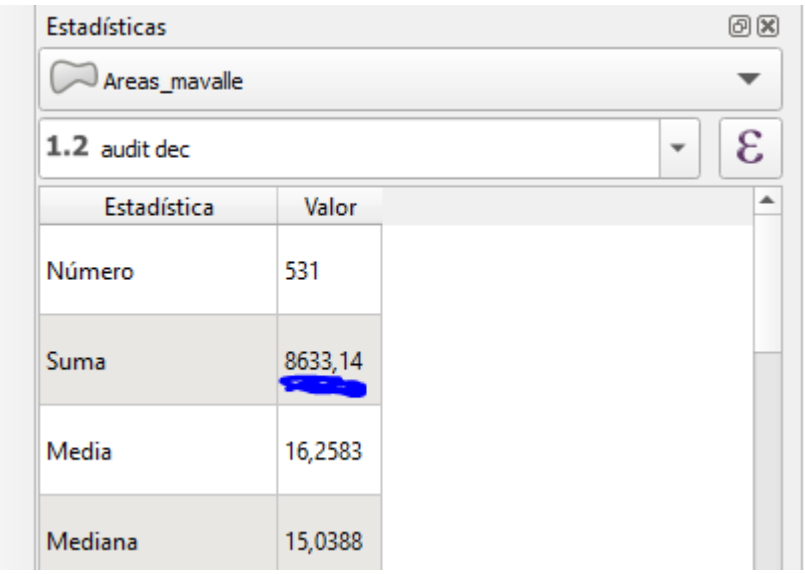
Documentation submitted by the project developer

- Shapefile of the polygons that are part of the eligible area of the project with the name "Areas_mavalle.shp" with reference system MAGNA SIRGAS National Origin.

Evaluation of the audit team | **Featured:** 31-10-2023

The cartography of the project is reviewed and it is evident that there is no longer an overlap between the cartographic layers of the two identified projects and only the eligible area of the project is shown, however, this modification is not yet evident on the platform.

On the other hand, it is not possible to identify the mentioned value of the project areas as it has a difference in Ha as seen below.



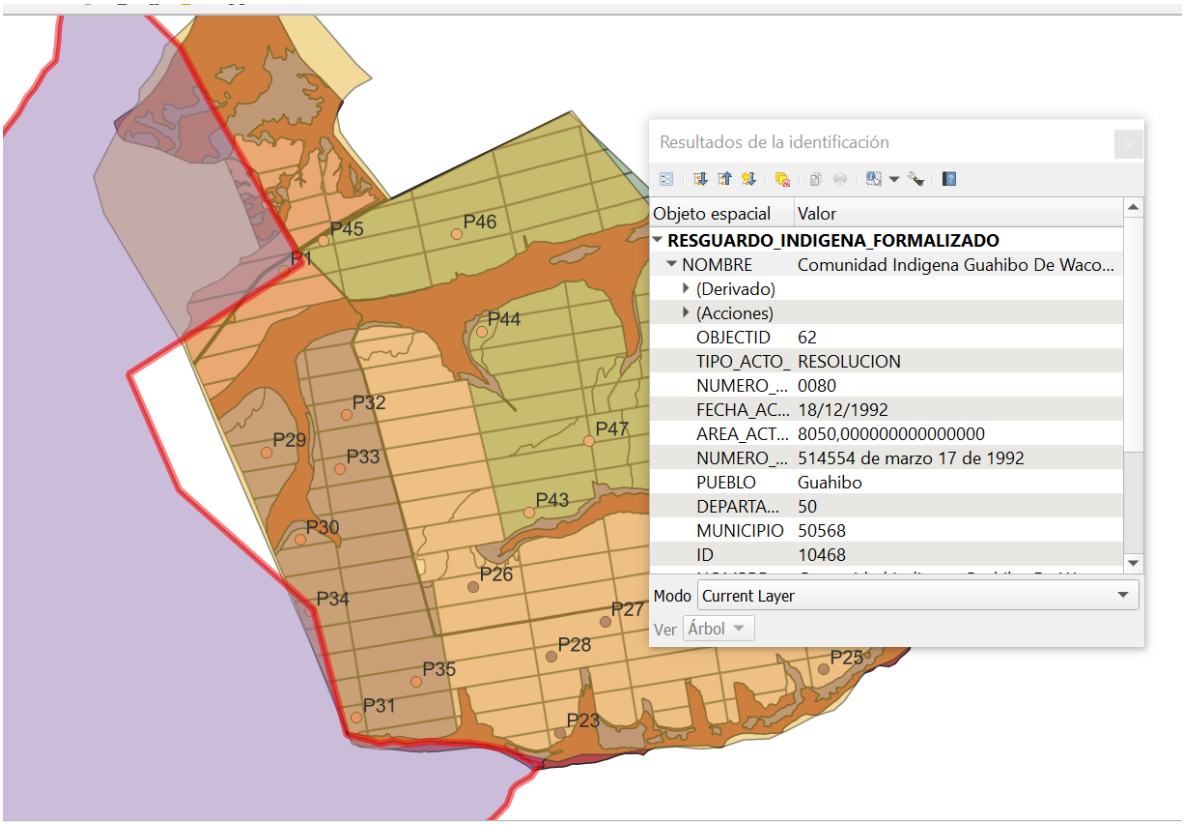
Modifications need to be made in order to finalize the finding.

Open SAC

Project Developer's Response	Featured: 03-11-2023
Revisions were made to the shapefile corresponding to the area of the project's plantations. The procedure that was followed includes from its decompression to its final compilation and therefore the calculation of the area: 1. The file uploaded to the project's SharePoint anomalously executes some processing routine, calculating a different area value than the one reported and recorded by the project. 2. Several hypotheses could explain this anomaly. This may be a factor associated with the coordinate system, reading and visualization software, or unsaved changes during geoprocessing of attribute calculations and/or coverage reclassification. In view of the multiple possible explanations, the Task Force refrains from leaning towards any of these. 3. The non-variability of the shapefile is verified by reopening the Project and recalculating the attributes, thus confirming that the area is 8,632.91 hectares. It will then be sent to be uploaded to the Biocarbon Registry platform.	
Documentation submitted by the project developer	
Area_Mavalle_BC.shp file on the Biocarbon Registry platform.	
Evaluation of the audit team	**Fecha:** 20-11-2023
The cartography provided is reviewed along with the respective areas and documents to respond to the finding, and the request is complied with. SAC Closed	

SAC No.	02	Requirement No.	BCR Standard From differentiated responsibility to common responsibility. V3.2 12. Carbon Ownership and Rights	Fecha: 13-10-2023
Description of the SAC				

Taking as a reference the standard of the program, on ownership and rights over carbon, an indigenous community called Guahibo de Wacooyo was identified, which according to the information of the open data platform of the national land agency and the shapefile of indigenous reservations is located on some points of the MAVALLE project. as noted below:



Taking into account the above and according to the interviews carried out during the site visit, it is identified that this cartographic error is due to an issue of work scales and correction of boundaries, such work has already been carried out and they are aware of a report generated by the IGAC, so it is necessary to attach such information to close the present finding where it is evident that the polygon of the reservation is not within the areas of the MAVALLE project.

Project Developer's Response	**Found:** 27-10-2023

The area of the polygon of the Wacoyo indigenous community reservation was corrected on the basis of the boundary information described in Constitution Resolution No. 080 of December 1992, with a total of eight points on the boundary between the indigenous reservation and the properties of the Mavalle S.A.S. company. The above-mentioned information can be found in the topographic report document generated by the IGAC. See Annex 1.TECHNICAL/1.5.SHAPEFILE/SIG ADJUSTMENTS VERIFICATION/R_Wacoyo.
In addition , a visit was made by the National Land Agency for boundary verification on December 11, 2020, in which the boundaries were verified by attaching the coordinates in the report Annex 1.TECHNICAL/1.5.SHAPEFILE/SIG ADJUSTMENTS VERIFICATION/Wacoyo Topographic Report. And INCODER map with coordinates and overlapping area. Annex 1.TECHNICAL/1.5.SHAPEFILE/SIG ADJUSTMENTS VERIFICATION/Wacoyo Topographic Report

The Casuna boundary shapefile is made up of the companies Hevea Inversiones, TSR20 Inversiones, Agro Casuna and Agro Santa Helena. See Annex 1.TECHNICAL/1.5.SHAPEFILE/SIG ADJUSTMENTS VERIFICATION/Limite_Casuna.

The shape files developed: Polygon of the reservation, "R-Wacoyo.shp", the polygon of the boundary, "Límite_casuna.shp, and the shape of the boundary points "Boundary points.shp" (See Annex 1.TECNICO/1.5.SHAPEFILE/SIG ADJUSTMENTS VERIFICATION/Puntos_lindero) allow to show that the project areas do not overlap with the lands of the Wacoyo Reservation.

Documentation submitted by the project developer

- Shapefile of the polygon of the Wacoyo indigenous community reservation "R_Wacoyo.shp".
- Shapefile of the Casuna boundary polygon "Limite_casuna.shp".
- Shapefile of the points on the boundary between the reservation and Mavalle "Puntos_linderos.shp".
- Technical Report of the Geographic Analysis "Verification of the Eastern Boundary of the Reservation of the Guahibo Indigenous Community of Wacoyo According to Constitution Resolution No. 080 of December 1992
- INCODER map with coordinates and overlapping area

Evaluation of the audit team	**Featured:** 31-10-2023

The cartographic documents and the report generated by the National Land Agency are reviewed and it is reviewed that there is no longer any overlap with the area of the indigenous reservation.
The review of the correction of the cartography on the platform of the National Land Agency will be pending, so a SAF is opened to carry out this review in the next verification.

SAC Closed – SAF Open

SAC No.	03	Requirement No.	BCR Standard From differentiated responsibility to common responsibility. V3.2 12. Carbon Ownership and Rights	Fecha: 13-10-2023

Description of the SAC

The document Predio casuna, which is found in the folder contracts of mandate, refers to the property of registration 234-1785, however, this certificate of tradition and freedom is not found within the documents provided to the project.

Identify the property to which the document refers and demonstrate that it is not part of the properties acquired by the company, in addition to attaching the process that is being carried out to solve the issue of the boundaries of the indigenous reservation and the company.

Project Developer's Response	Fetched: 25-10-2023

The registration number 234-1785 corresponds to the encompass of several properties which were encompassed, later they were divided generating the registration 234-19273 which was later divided generating the registration 234-20642 acquired by Agro Casuna.See 5.LEGAL/Certificates of Tradition and Freedom/ Certificate of Freedom and Tradition N° 234-20642 - AGROCASUNA

Documentation submitted by the project developer

-Certificate of Freedom and Tradition N° 234-20642 – AGRO CASUNA

Evaluation of the audit team	Featured: 31-10-2023

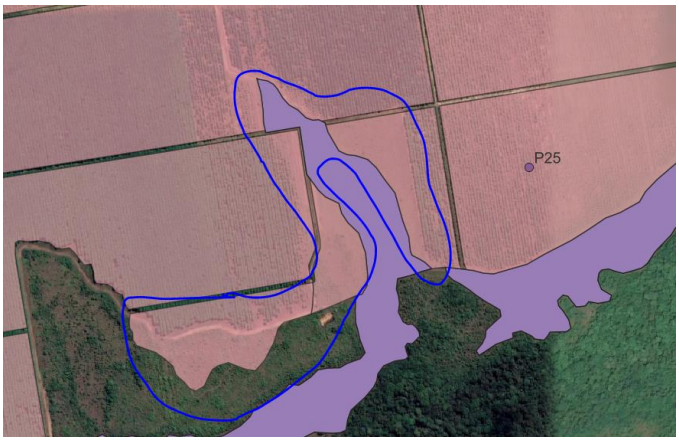
The certificate of tradition and freedom of registration 234-20642 is reviewed, within the complementation the traceability that has been given to the property is identified, justifying the finding and resulting in the property obtained by the company for the project.

SAC Closed

SAC No.	04	Requirement No.	BCR001_Docuemnto methodological AFOLU Sector, Quantification of GHG Emissions Reduction. Removal activities. V3.0 9.Areas eligible for GHG projects in the AFOLU sector	Fecha: 13-10-2023

Description of the SAC

Reviewing the cartography, satellite images and coverage information available for the project, areas were identified where the cover is not forest plantation and/or is on the limits with natural cover, with the on-site visit, it was evidenced within some control points that the pioneer species of the area prevail in these areas, Therefore, polygon correction or silvicultural maintenance must be carried out in these areas to define the boundaries of the project, in areas such as those observed below:



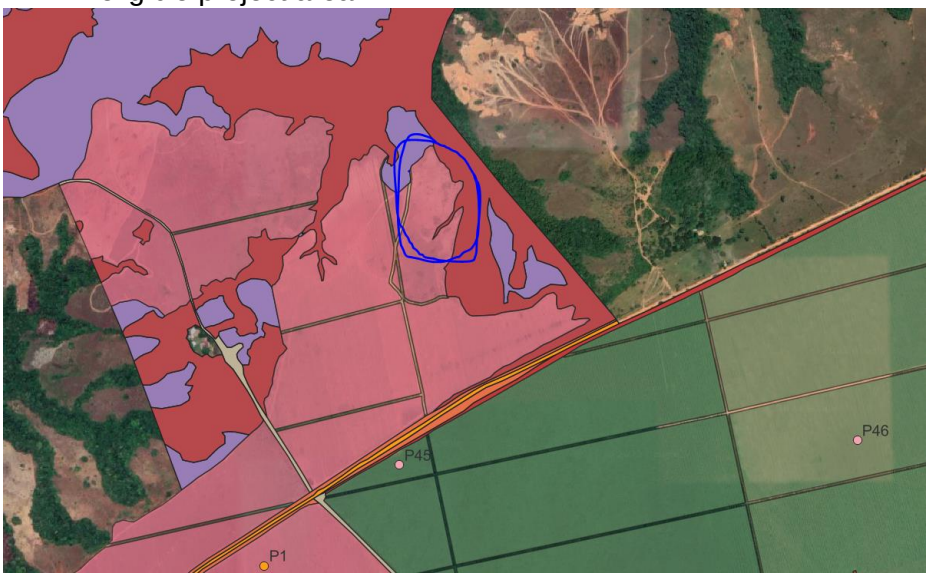
According to the field review and the data taken, modify if necessary the polygons that are part of the electable area of the project in the documents.

Project Developer's Response	Fetched: 25-10-2023
Once the maintenance and cleaning of the areas indicated by the Audit was carried out, they were georeferenced and georeferenced with the help of GPS and Avenza Maps. This activity made it possible to identify a portion of the lot's cover that did not correspond to forest plantation. The analysis carried out by the data science team corroborated that the layer showed a displacement in the limits of the cover of scrubland, grasslands and forest reserve, which are called topological errors generated in previous geoprocessing. The correction of the displacements allows us to show that there is no variation in the boundaries and therefore in the project area. See Annex 1.TECHNICAL/1.5.SHAPEFILE/SIG ADJUSTMENTS VERIFICATION/Areas_mavalle	
Documentation submitted by the project developer	
- Shapefile of the polygons that are part of the eligible area of the "Areas_mavalle.shp" project	
Evaluation of the audit team	**Fecha:** 1-11-2023
Within the documents presented, there is no evidence of the changes in areas of the project that are mentioned in this finding with the areas that did not correspond to forest plantation, however, they do see the modifications in cartography, so it is necessary that the information presented in all the documents is consistent with the total value of the areas that are being obtained from the cartography. Open SAC	
Project Developer's Response	**Featured:** 03-11-2023
- The calculation of the area in the shape file of the polygons of the planting areas that are part of the project area indicates that the value of this variable is 8632.91 as explained in the second round response to SAC 01. No changes are required to be made to documents that reference or use the value of the current project area	
Documentation submitted by the project developer	
- Area_Mavalle_BC.shp file on the Biocarbon Registry platform. . Shape file of the polygons that are part of the project "	
Evaluation of the audit team	**Fecha:** 20-11-2023
The files needed to comply with the finding were corrected and modified. SAC Closed	

SAC No.	05	Requirement No.	BCR001_Docuemnto methodological AFOLU Sector, Quantification of GHG Emissions Reduction. Removal activities. V3.0 16.2 Monitoring the implementation of project activities	**Fecha:** 13-10-2023

Description of the SAC

1. Make a Shapefile where the eligible area of the project is identified, in which the 8,632.91 ha that are being reported for the carbon quantification of the current verification period must be evidenced.
2. Identify whether the area shown within the polygon listed below is part of the eligible project area



In the event that this area is part of the eligible area of the project, it must be justified why this area, which was visited during the field visit as a control point, falls within the eligible area during the current verification period as it has natural coverage in the entire polygon.

Project Developer's Response	**Fetched**: 25-10-2023

The review of the project's cartography, mentioned in the response to SAC 01, made it possible to clarify that the area referred to by the Comptroller's Office is not part of the eligible area of the project.
For greater clarity, the layers classified into lots with planting and planting projection, in the Areas_mavalle.shp file allows evidence that the project area, 8,632.91 hectares, are the ones that are being used in the quantification of GHG reductions.

Documentation submitted by the project developer	
- Shapefile of the polygons that are part of the eligible area of the "Areas_mavalle.shp" project	
Evaluation of the audit team	**Fecha:** 1-11-2023
It is not possible to identify the mentioned value of the project areas since it has a difference in Ha, as mentioned in the previous findings since the value given during the review carried out by the audit team is 8,633.14 ha. Open SAC	
Project Developer's Response	**Featured:** 03-11-2023
- The shape file Area_Mavalle_BC.shp on the Biocarbon Registry platform.Of the revised project area, it totals 8633.14 hectares.	
Documentation submitted by the project developer	
Area_Mavalle_BC.shp file on the Biocarbon Registry platform. Shape file of the polygons that are part of the project "	
Evaluation of the audit team	**Fecha:** 20-11-2023
Corresponding modifications were made to all documents. SAC Closed.	

SAC No.	06	**Requirement No.**	Sustainable Development Goals (SDGs) tool. V1.0 9. Targets and indicators 10. Structure of the ODS tool 11. Using the Tool	**Fecha:** 13-10-2023
Description of the SAC				

The following inconsistencies with respect to the SDGs have been identified 1. There is no chapter in the monitoring report related to the fulfilment of the SDGs 2. The DDA contemplates the fulfilment of most of the SDGs (16 in total). 3. An SDG tool is provided where the indicators are not being met since the evidence provided complies with what is related in the DDA and not in the tool. Due to the above, it is recommended to carry out a re-evaluation, to comply with the new tools generated by the standard or, on the contrary, to obtain an approval from the program for the reporting of the SDGs as they had been established in the validation and not with the new tools.

Project Developer's Response	**Fetched:** 25-10-2023
Chapters on environmental and social management have been included. In the chapter on environmental management there is a section on compliance with SDGs. MAVALLE's tool is internal to use. To comply with the BCR Standard, the duly completed BCR Tool has been added. See Annex 3.AMBIENTAL/3.6.ODS/ SDG-Tool-2023 Mavalle 5th Verification	

Documentation submitted by the project developer
- SDG-Tool-2023 Mavalle 5ta Verificiacion

Evaluation of the audit team	**Fecha:** 1-11-2023

Within the document called "MONITORING REPORT 5th VERIFICATION 2023_V1" it is not possible to identify the chapter on environmental management that complies with the SDGs.

The attached document called "SDG-Tool-2023_MAVALLE_5ta verification" belongs to the Monochoa REDD+ project, as can be seen in the SDG identification name sheet.

SDG1.1.1 is attached the document: "PRO. SIEMBRA ARROZ, RESGUARDO INDIGENA PIAPOCOS-LA VICTORIA", however, this does not indicate that it has already been developed, it is simply a proposal along with all the technical information of the species to be carried out, but there is no evidence that this action has been carried out, and in the document "Proyecto Arroz R. La Victoria - Registry Fotográfico.pptx", it is not identified that the photographs are related to the project or the dates of completion of said activity that manages to locate the activity within the monitoring period that is in the process of verification. From the document "Mavalle 2023 Beekeeping Project", the productive project is identified and through the photographs, the field work carried out for socialization, with interested parties, however, it is not clear how it is contributed to the indicator, attendance lists are needed that show as mentioned in the indicator by sex, age, employment situation and geographical location.

SDG 1.1.2. It is not possible to identify the population living below the poverty line at the national level, nor are the ages and sex of the persons found in the documents reported, since no list of assistance is attached to make up for the 100% contribution of this indicator.

SDG1.4.2. This SDG should be associated with the project areas, not the adjacent areas, as these are not part of the project.

SDG 2.3.2. This indicator is measured with the average income of small-scale food producers, disaggregated by sex and indigenous status, but the activity mentioned, which is the establishment of 5 hectares of rice, does not make the indigenous population a small producer nor do they obtain income from this crop, nor is it possible to identify what the income would be for the beekeeping production project. Well, only the investment that must be made initially is named but not for the profits of the project, so it is not clear how this activity is 100% fulfilled.

SDG 4.3.1 For the participation rate of young people and adults, it is possible to identify the fulfillment of this activity with the document: 2.2. Mavalle Sangria Training School

SDG 6.4.1 For this indicator, the Usable Waste Management document is attached, however, it is not clear how the indicator of change in water use efficiency over time is being contributed to, if the indicator report does not show water consumption to demonstrate compliance with the indicator.

SDG 13.b.1 For this indicator, the project complies with the development of nationally determined contributions (NDCs), long-term strategies and plans, specifically with the implementation of the project where a total of 165,464 tCO2e is reduced during the verification period.

SDG 15.1.1 Areas that are being reported within the indicator should be corrected and should match the project mapping and monitoring report data. Open SAC.
Project Developer's Response **Featured:** 08-11-2023
In order to comply with BCR requirements, the Monitoring Report has been adjusted, as well as the BCR Tool. Now, in section E.2.5 of the Monitoring Report, only the fulfilment of two SDGs is presented, for which there are indicators. • SDG 4.3. Inclusive and equitable education and learning opportunities. For this SDG, there is a training program in rubber bleeding for young people and adults (See 2.SOCIAL/2.2. Mavalle Sangria Training School) • SDG 13. Measures to combat climate change and its impacts. The MAVALLE project contributes to the fulfillment of the Nationally Determined Contributions, specifically with 165,464 tCO2e for the monitoring period (see *BCR TOOL file SDG_EN_MAVALLE_V1.0.xlxs*, in SDG Annex *3.6*, folder *3. ENVIRONMENTAL).*
Documentation submitted by the project developer
BCR TOOL SDG_EN_MAVALLE_V1.0.xlxs, in SDG Annex *3.6*, in folder *3. ENVIRONMENTAL*
Evaluation of the audit team **Fecha:** 20-11-2023
The project documentation was reviewed and the changes applied to the formats for the presentation of the SDGs were reviewed. SAC Closed.

SAC No.	07	**Requirement No.**	BCR001_Docuemnto methodological AFOLU Sector, Quantification of GHG Emissions Reduction. Removal activities. V3.0 15 GHG removal by sinks	**Fecha:** 13-10-2023
Description of the SAC				

For the calculation of the sample estimate, different values are found in the stratum shown below:

	Plantación Clon/Año	EDAD en 2023	Area (ha)	Biomasa T/ha	D.S	Lotes (n)	Parcelas (n)	% Area	
9	3864 2009	14,2	310,27	127,90	28,29	43	3	0,044	
10	3864 2010	13,2	783,56	122,42	12,97	64	4	0,023	
11	3864 2011	12,2	53,00	124,50	22,11	3	1	0,085	
12	3864 2013	10,3	215,30	101,57	21,29	16	2	0,042	
13	3864 2014	9,3	845,28	91,27	15,63	48	5	0,027	
14	3864 2017	6,3	386,61	47,75	5,84	22	2	0,023	
15	3864 2018	5,3	1033,70	26,93	5,35	68	3	0,013	
16	3864 2019	4,3	170,50	11,36	2,77	3	1	0,026	149,6
17	3864 2020	3,3	202,10	11,45	9,69	18	2	0,045	
18	RRIM600 2009	14,2	1025,63	127,90	25,58	84	10	0,044	

Since the correct value is 149.60 with a difference of 20.90 ha for stratum 3864 2018, make the necessary corrections.

Project Developer's Response	**Fetched:** 25-10-2023

The area of stratum FX3864 2019 was corrected in the sheet titled *Sample Size Calculation of* file 1.TECNICO/1.1. CARBON REMOVAL ESTIMATES/*Biomass Estimate 2023.* The correct value for cell C20 is 149.60. This correction is consistent with the area of the above-mentioned stratum in the *Removals Worksheet* of the same file. The values of the total area of the project match accordingly.
This same change was made to the file titled *Sample Size Calculation.* See 1.TECHNICAL/1.1. CARBON REMOVAL ESTIMATES/Sample *Size Calculation*

Documentation submitted by the project developer

-Biomass Estimate 2023
- Calculation of the sample size.

Evaluation of the audit team	**Fecha:** 1-11-2023

The information is reviewed and the changes in the aforementioned documents are confirmed.

SAC Closed

SAC No.	08	**Requirement No.**	BCR001_Docuemnto methodological AFOLU Sector, Quantification of GHG Emissions Reduction. Removal activities. V3.0 15 GHG removal by sinks	**Fecha:** 13-10-2023

Description of the SAC

During the site visit, an error was found in the field in plot P48 on 11/10/2023, where a tree that was not part of the plot (ind. 5) was entered in the Excel file and in the formats presented during the audit, which means a difference of 2,884.87 Ton (CO2) as shown below with the correction of the data.

Cálculo de Remociones

Plantación Clon/Año	Area (ha)	Parcelas (n)	Biomasa Ton /ha	Biomasa T Ton	Carbono Ton	CO2 Ton
3864 2009	310,27	3	133,79	41511,40	19510,36	71544,48
3864 2010	783,56	4	136,27	106775,90	50184,67	184027,20
3864 2011	53,00	1	135,83	7199,80	3383,91	12408,79
3864 2013	215,30	2	116,21	25019,20	11759,03	43120,35
3864 2014	845,28	5	86,03	72717,57	34177,26	125328,00
3864 2017	386,61	2	33,72	13037,63	6127,69	22470,23
3864 2018	1033,70	3	28,74	29704,38	13961,06	51195,21
3864 2019	149,60	1	34,36	5140,06	2415,83	8858,84
3864 2020	202,10	2	4,47	904,02	424,89	1558,07
RRIM600 2009	1025,63	10	117,96	120978,96	56860,11	208506,03
RRIM600 2010	905,44	5	121,52	110025,64	51712,05	189628,09

Audit	RRIM600 201	905,443288	5	123,364427	111699,492	52498,7614	192512,958
dif.	2884,87						

Make the corresponding corrections to the necessary documents.

Project Developer's Response	**Fetched:** 25-10-2023

The correction was made, removing tree 5 from plot 48, in the following documents:

- Parcel Measurement 2023 (digital file). Line 1118. See Annex 1.TECHNICAL/1.1. CARBON REMOVAL ESTIMATES/*Plot Measurement 2023 (digital file)*
- Biomass Estimate 2023, RRIM Sheet 600 2010 cells W16 to AB 16. See Annex 1.TECHNICAL/1.1. CARBON REMOVAL ESTIMATES/*Biomass Estimate 2023*

With the deletion of cells W16 to AB16, the corresponding values are automatically recalculated in the sheets: Inventory Summary, Error Calculation, and Removal Calculation.

Documentation submitted by the project developer

- Parcel Measurement 2023 (digital file).
- Biomass Estimate 2023

Evaluation of the audit team	**Fecha:** 1-11-2023

Corrections are made. SAC Closed.

THE No.	01	**Requirement No.**	BCR Standard From differentiated responsibility to common responsibility. V3.2 12. Carbon Ownership and Rights	**Fecha:** 13-10-2023
Description of the SA				
The document Sta rita property, which is found in the folder of mandate contracts, refers to the property of registration 234-1808, however, this certificate of tradition and freedom is not found within the documents provided to the project. To make the clarification that was evidenced in the meeting with the legal office where it is explained that in this case there was a larger property and this was divided into several parts and one of those parts was the one acquired by the company, which is not within any conflict.				
Project Developer's Response				**Fecha:** 23-10-2023
As indicated in the Supplementation of the Certificate of Freedom for Registration 234 18183, the property owned by Agropecuaria Santa Rita comes from one of Greater Extension. Regarding the property owned by Agropecuaria Santa Rita, as can also be inferred from the certificate, there is no conflict or claim on the part of third parties.				
Documentation submitted by the project developer				
Certificate of Freedom and Tradition (see Appendix 5. LEGAL/Certificates of Tradition and Freedom/Santa Rita SAS Plantations				
Evaluation of the audit team				**Fecha:** 1-11-2023
The information related to the registration document 234-18183 is reviewed and the information found within the complementation is corroborated, understanding the de-ballooning and the purchase that was made to the property that is now part of the project. SA Closed.				

THE No.	02	**Requirement No.**	BCR Standard From differentiated responsibility to common responsibility. V3.2 21. Monitoring Plan	**Fecha:** 13-10-2023
Description of the SA				

In monitoring report #4, 98.82% progress was presented in the planted areas and it was contemplated to end by 2023 What is the main reason why this scenario has not been fulfilled in this verification?
Project Developer's Response **Fetched:** 25-10-2023
From the Monitoring Report for the 5th verification, 8.2.2 Corrections, it can be deduced that the company is developing a process that, if successful, will represent the introduction into the operational program of new clones of *Hevea brasiliensis* with greater productive potential than those it has been using so far. Field tests to carry out such introductions take time as they are genetic tests that are evaluated once between 25% and 50% of the species' turn has elapsed.
Documentation submitted by the project developer
N.A.
Evaluation of the audit team **Fecha:** 1-11-2023
The finding evidenced in the documents is clarified. SA Closed

THE No.	03	**Requirement No.**	BCR Standard From differentiated responsibility to common responsibility. V3.2	**Fecha:** 13-10-2023
Description of the SA				
In the Shapes folder, for the CASUNA group, there is a Casuna Lake that cannot be identified within this property, but in cartography it is related to a polygon that is part of the Campo Bonito property.				
Project Developer's Response				**Fetched:** 25-10-2023
The coverage of the Campo Bonito farm was in a folder to which it does not belong. The folder was moved to the correct location and renamed to "cover-scrubland" to reflect that the cover includes not only bodies of water, but also areas of scrubland.				
Documentation submitted by the project developer				
N.A.				
Evaluation of the audit team				**Fecha:** 1-11-2023

The cartography correction is made. SA Closed

THE No.	04	**Requirement No.**	BCR Standard From differentiated responsibility to common responsibility. V3.2	**Fecha:** 13-10-2023
Description of the SA				
Modify the following sections of the document "PRO-AGR-0" 1. Title (typing errors) 2. Preparation of the document and versions 3. Routes of the above-mentioned documents				
Project Developer's Response				**Fetched:** 25-10-2023
The title of the procedure and the routes of the aforementioned documents have been corrected. Procedures have been updated. See Annex 1.TECHNICAL/1.2. PROCEDURES				
Documentation submitted by the project developer				
- Approved Procedures PRO-AGR-002 and PRO-AGR-003				
Evaluation of the audit team				**Fecha:** 1-11-2023
Modifications are made to the documents provided by the developer in this new revision. SA Closed				

SAF No.	01	**Requirement No.**	BCR Standard From differentiated responsibility to common responsibility. V3.2 12. Carbon Ownership and Rights	**Date:**
Description of the SAF				
For the next verification, the correction of the cartography must be monitored on the platform of the National Land Agency, giving continuity to SAC 2 of verification period # 5.				
Project Developer's Response				**Feccha:** X-xx

Documentation submitted by the project developer	
Evaluation of the audit team	**Feccha:** X-xx

OPPORTUNITIES FOR IMPROVEMENT

1. When internal audits are carried out, the necessary modifications must be made to all documents, so that they are corrected and do not fall back into errors that have been identified in the field and that are not evident in the formats received by the audit team.

13 Annex 3. Documentation Review

Use the table to list all documents reviewed and referenced during verification, including BCR or CDM documents. For each document, indicate the following:

a) *Title: Provide the title of the document. Include the version number, if applicable;*
b) *Author: Provide the name of the author(s). When the author(s) belong to the organization(s) publishing the document, indicate only the name of the organization(s);*
c) *Document references: Where applicable, provide the relevant reference to the document, such as completion/publication dates and URL;*
d) *Vendor: Choose one of the following options to indicate who provided the document to the CAB for review.*

Document Title/Version	*Author*	*Organization*	*References to the document*	*Document provider (if applicable)*
Biomass by Age 2023	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
Sample Size Calculation	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
Biomass Estimate 2023	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
Ex Ante Estimation (2019)	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
Parcel Measurement 2023 (Digital Archive)	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
PRO-AGR-002 SATELLITE MONITORING OF NATURAL RUBBER PLANTATIONS V01	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
PRO-AGR-003 PROCEDURE FOR MEASURING PLOTS IN FOREST PLANTATION CARBON INVENTORY	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
Support-Document Change Carbon Project Procedures	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
SATELLITE MONITORING OF FOREST PLANTATIONS REPORT - 2023 (1)	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
Mapa_N°1_Infrarrojo_y_rojo_Palomera	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
Mapa_N°2_Vegetación_Palomera	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*

Document Title/Version	Author	Organization	References to the document	Document provider (if applicable)
Mapa_N°3_Infrarrojo_y_rojo_Agrocumare	MAVALLE	MAVALLE	N/A	MAVALLE
Mapa_N°4_Vegetación_Agrocumare	MAVALLE	MAVALLE	N/A	MAVALLE
Mapa_N°5_Infrarrojo_y_rojo_Campo_Bonito	MAVALLE	MAVALLE	N/A	MAVALLE
Mapa_N°6_Vegetación_Campo_Bonito	MAVALLE	MAVALLE	N/A	MAVALLE
Mapa_N°7_Infrarrojo_y_rojo_Taparitas	MAVALLE	MAVALLE	N/A	MAVALLE
Mapa_N°8_Vegetación_Taparitas	MAVALLE	MAVALLE	N/A	MAVALLE
Mapa_N°9_Infrarrojo_y_rojo_Panorama	MAVALLE	MAVALLE	N/A	MAVALLE
Mapa_N°10_Vegetación_Panorama	MAVALLE	MAVALLE	N/A	MAVALLE
Mapa_N°11_Infrarrojo_y_rojo_Casuna	MAVALLE	MAVALLE	N/A	MAVALLE
Mapa_N°12_Vegetación_Casuna	MAVALLE	MAVALLE	N/A	MAVALLE
Mapa_N°13_Infrarrojo_y_rojo_Santa_Rita	MAVALLE	MAVALLE	N/A	MAVALLE
Mapa_N°14_Vegetación_Santa_Rita	MAVALLE	MAVALLE	N/A	MAVALLE
2021-196 (Request for Documentary Creation)	MAVALLE	MAVALLE	N/A	MAVALLE
AREAS REPORT-25-11-2022	MAVALLE	MAVALLE	N/A	MAVALLE
INS-AGR-014 SATELLITE MONITORING OF NATURAL RUBBER PLANTATIONS	MAVALLE	MAVALLE	N/A	MAVALLE
INSTRUCTIONS FOR SATELLITE MONITORING OF NATURAL RUBBER PLANTATIONS	MAVALLE	MAVALLE	N/A	MAVALLE
Internal Message documento.msg Creation Request - All Documents	MAVALLE	MAVALLE	N/A	MAVALLE
REQUEST FOR THE CREATION OF INSTRUCTIONS	MAVALLE	MAVALLE	N/A	MAVALLE

Document Title/Version	*Author*	*Organization*	*References to the document*	*Document provider (if applicable)*
PUNTOS_DE_MUESTREO_AC	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
PUNTOS_DE_MUESTREO_ASH1	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
PUNTOS_DE_MUESTREO_ASH2	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
PUNTOS_DE_MUESTREO_CB	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
PUNTOS_DE_MUESTREO_HV2	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
PUNTOS_DE_MUESTREO_LLANOS1	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
PUNTOS_DE_MUESTREO_LLANOS2	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
PUNTOS_DE_MUESTREO_PAL2_1	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
PUNTOS_DE_MUESTREO_PAL2_2	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
PUNTOS_DE_MUESTREO_PSR	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
PUNTOS_DE_MUESTREO_TAP1	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
PUNTOS_DE_MUESTREO_TAP2	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
PUNTOS_DE_MUESTREO_TAP3	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
PUNTOS_DE_MUESTREO_TSR20_1	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
PUNTOS_DE_MUESTREO_TSR20_2	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Pajonales – Agrocumare - Camino	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Pajonales – Agrocumare - Campamento	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. Shapefile – Paznales – Agrokumare – Road	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*

Document Title/Version	*Author*	*Organization*	*References to the document*	*Document provider (if applicable)*
1.5. SHAPEFILE – Grasslands – Agrocumare – Cultivation	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. Shapefile – Paznales – Agrakumar – Limi	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. Shapefile – Paznales – Agrakumare – Monte Bajo	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Pajonales – Agrocumare – Forest Reserve	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Pajonales – Bonito Camp -- Camping	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Pajonales – Campo Bonito – Carretera	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. Shapefile – Paznales – Campo Banit – Search Live	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. Shapefile – Paznales – Campo Banit – Cultivation	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Pajonales – Campo Bonito – Hacienda	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. Shapefile – Paznales – Campo Banit – Limi	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. Shapefile – Paznales – Campo Banit – Monte Bajo	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. Shapefile – Paznales – Campo Banit – Oethers	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Pajonales – Campo Bonito – Forest Reserve	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. Shapefile – Paznales – Campo Banit – Esment	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Pajonales –Palomera-Campamento	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*

Document Title/Version	Author	Organization	References to the document	Document provider (if applicable)
1.5. SHAPEFILE – Pajonales – Palomera – Carretera	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Grasslands – Palomera – Forest Compensation	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Grasslands – Palomera – Cultivation	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Pajonales –Palomera- Límite	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. Shapefile – Paznales – Palomera – Monte Bajo	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Pajonales –Palomera- Others	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Pajonales –Palomera- Process Plant	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Pajonales – Palomera – Forest Reserve	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Grasslands – Grasslands – Camp	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Grasslands – Grasslands – Road	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Grasslands – Grasslands – Forest Compensation	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Grasslands – Grasslands – Cultivation	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. Shapefile – Paznales – Paznales – Limite	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Grasslands – Grasslands – Scrubland	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Grasslands – Grasslands- Forest Reserve	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*

Document Title/Version	*Author*	*Organization*	*References to the document*	*Document provider (if applicable)*
1.5. SHAPEFILE – Pajonales – Taparitas- Camp	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Pajonales – Taparitas-Carretera	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Grasslands – Taparitas-Forest Compensation	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Grasslands – Taps – Cultivation	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Grasslands – Taps – Limit	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Pajonales – Taparitas-Monte Bajo	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Grasslands – Taparitas-Others	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Grasslands – Taps – Grasslands and Roads	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Grasslands – Taparitas-Forest Reserve	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Parcelas – Output-CEN_CAS_AC	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Plots – Output-CEN_CAS_AC.shp.AUXADMDTA.sr	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Parcelas – Output-CEN_CAS_ASH	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Plots – Output-CEN_CAS_ASH.shp.AUXADMDTA.sr	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Parcelas – Output-CEN_CAS_HV	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Plots – Output-CEN_CAS_HV.shp.AUXADMDTA.sr	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*

Document Title/Version	*Author*	*Organization*	*References to the document*	*Document provider (if applicable)*
1.5. SHAPEFILE – Parcelas – Output-CEN_CAS_TSR20	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Plots – Output-CEN_CAS_TSR20.shp.AUXADMDTA.sr	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Parcelas – Output-CEN_CB	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Plots – Output-CEN_CB.shp.AUXADMDTA.sr	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Parcelas – Output-CEN_PAL	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Plots – Output-CEN_PAL.shp.AUXADMDTA.sr	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Parcelas – Output-CEN_PAN	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Plots – Output-CEN_PAN.shp.AUXADMDTA.sr	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Parcelas – Output-CEN_SR_LLANOS	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Plots – Output-CEN_SR_LLANOS.shp.AUXADMDTA.sr	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Parcelas – Output-CEN_SR_PSR	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Plots – Output-CEN_SR_PSR.shp.AUXADMDTA.sr	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Parcelas – Output-CEN_TAP	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Plots – Output-CEN_TAP.shp.AUXADMDTA.sr	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Parcelas – Output-GRID_CAS_AC	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*

Document Title/Version	*Author*	*Organization*	*References to the document*	*Document provider (if applicable)*
1.5. SHAPEFILE – Parcelas – Output-GRID_CAS_AC.shp.AUXADMDTA.sr	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Parcelas – Output-GRID_CAS_ASH	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Parcelas – Output-GRID_CAS_ASH.shp.AUXADMDTA.sr	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Parcelas – Output-GRID_CAS_HV	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Parcelas – Output-GRID_CAS_HV.shp.AUXADMDTA.sr	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Parcelas – Output-GRID_CAS_TSR20	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Parcelas – Output-GRID_CAS_TSR20.shp.AUXADMDTA.sr	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Parcelas – Output-GRID_CB	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Parcelas – Output-GRID_CB.shp.AUXADMDTA.sr	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Parcelas – Output-GRID_PAL	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Parcelas – Output-GRID_PAL.shp.AUXADMDTA.sr	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Parcelas – Output-GRID_PAN	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Parcelas – Output-GRID_PAN.shp.AUXADMDTA.sr	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Parcelas – Output-GRID_SR_LLANOS	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*

Document Title/Version	*Author*	*Organization*	*References to the document*	*Document provider (if applicable)*
1.5. SHAPEFILE – Parcelas – Output-GRID_SR_LLANOS.shp.AUXADMDTA.sr	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Parcelas – Output-GRID_SR_PSR	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Parcelas – Output-GRID_SR_PSR.shp.AUXADMDTA.sr	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Parcelas – Output-GRID_TAP	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Parcelas – Output-GRID_TAP.shp.AUXADMDTA.sr	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Parcelas – Output-LOTES	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Parcelas – Output-LOTES.shp.AUXADMDTA.sr	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Plots – Output-PTOS	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Parcelas – Output-PTOS.shp.AUXADMDTA.sr	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Parcels – Project – Parcels – GpMessages	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Parcels – Project – Parcels – ImportLog	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Parcels – Project – Parcels – Parcels.gdb	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Parcelas – Project – Parcelas – PAL1_1.pdf	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Plots – Project – Plots – PAL2.pdf	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
1.5. SHAPEFILE – Parcelas – Project – Parcelas – TAP3.pdf	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*

Document Title/Version	*Author*	*Organization*	*References to the document*	*Document provider (if applicable)*
Carbon Credits Methodology Training Act	*MAVALLE*	*Carbo Terra and MAVALLE*	*N/A*	*MAVALLE*
TRAINING DISSEMINATION METHODOLOGY CARBON BONS	*MAVALLE*	*Carbo Terra and MAVALLE*	*N/A*	*MAVALLE*
Minutes of the 5th Meeting of the Rubber Forestry Project	*MAVALLE*	*Carbo Terra and MAVALLE*	*N/A*	*MAVALLE*
Minutes of the Meeting of Lots of Lots	*MAVALLE*	*Carbo Terra and MAVALLE*	*N/A*	*MAVALLE*
FOR-AGR-005 SAMPLING PLOTS V02	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
FOR-AGR-006 PLOTS CARBON CAPTURE SAMPLING V02	*MAVALLE*	*Carbo Terra*	*N/A*	*MAVALLE*
MAPA_USO_SUELO_CAS	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
MAPA_USO_SUELO_CB	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
MAPA_USO_SUELO_PAL	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
MAPA_USO_SUELO_PAN	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
MAPA_USO_SUELO_SR	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
MAPA_USO_SUELO_TAP	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
Mavalle Human Rights Policy	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
HRDH Poster	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
2 Social – 2.4. Wellness Activities – Photographic Evidence	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
2 Social – 2.4. Wellness Activities - Participatory Community Workshops - Social Management Report - Participatory Workshops	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*

Document Title/Version	Author	Organization	References to the document	Document provider (if applicable)
2 Social – 2.4. Wellness Activities – Participatory Community Workshops – Social Management Report – TPC – Attendance List	MAVALLE	MAVALLE	N/A	MAVALLE
2 Social – 2.4. Wellness Activities – Participatory Community Workshops – Social Management Report – TPC – Photographic Record	MAVALLE	MAVALLE	N/A	MAVALLE
2 Social – 2.4. Wellbeing Activities – Participatory Community Workshops – Social Management Report – TPC Video MAVALLE	MAVALLE	MAVALLE	N/A	MAVALLE
Bike Deal	MAVALLE	MAVALLE	N/A	MAVALLE
Stress Management	MAVALLE	MAVALLE	N/A	MAVALLE
Active Breaks	MAVALLE	MAVALLE	N/A	MAVALLE
Socialization Leaders	MAVALLE	MAVALLE	N/A	MAVALLE
Visits	MAVALLE	MAVALLE	N/A	MAVALLE
"PRO. SOWING RICE, PIAPOCOS-LA VICTORIA INDIGENOUS RESERVATION	MAVALLE	MAVALLE	N/A	MAVALLE
Rice Project R. La Victoria - Fotográfico.pptx Registration	MAVALLE	MAVALLE	N/A	MAVALLE
Mavalle Beekeeping Project 2023	MAVALLE	MAVALLE	N/A	MAVALLE
2.2. Mavalle Sangria Training School	MAVALLE	MAVALLE	N/A	MAVALLE
2.3. Social Welfare and Management Report	MAVALLE	MAVALLE	N/A	MAVALLE
MNL-AMB-002 ENVIRONMENTAL PROTECTION MANUAL	MAVALLE	MAVALLE	N/A	MAVALLE
PLT-AMB-001 - Environmental Protection Policy	MAVALLE	MAVALLE	N/A	MAVALLE

Document Title/Version	Author	Organization	References to the document	Document provider (if applicable)
2023 ENVIRONMENTAL PROGRAM COMPLIANCE REPORT	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
FOR-SG-011 ENVIRONMENTAL August 2023	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
FOR-AGR-011 PEST & DISEASE MONITORING (SUMMER) V1	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
FOR-AGR-012 PEST & DISEASE MONITORING (WINTER) V01 (1)	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
INS-AGR-001 FUNGICIDE APPLICATION AND STIMULANT INSTRUCTIONS	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
WILDFIRE PLAN V10	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
PLN-AMB-003 ENVIRONMENTAL EMERGENCY RESPONSE PLAN	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
1951 - FORESTRY BRIGADE - MAVALLE - PAJONALES - DEC	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
1952-Brigada Forstal-Mavalle-DIC	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
1953-FORESTRY BRIGADE-TSR20 INVESTMENTS-DEC	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
1954-Brigada Forstal-Santa Rita-Mavalle-DIC	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
1955-FORESTAL-HEVEA-MAVALLE-DIC BRIGADE	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
1956-Brigada Forstal-Santa Helena-Mavale-DIC	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
Palomera Group 1 Simulacrum	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
Palomera group 2 simulacrum	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
Palomera group 3 simulacrum	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*

Document Title/Version	*Author*	*Organization*	*References to the document*	*Document provider (if applicable)*
Palomera group 4 simulacrum	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
Simulacro Taparitas	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
3 Environmental – 3.5 Environmental Permits – Agrocasuna – Granted by Agrocasuna	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
3 Environmental – 3.5 Environmental permits – Agrocumare – right of petition agrocumare	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
3 Environmental – 3.5 Environmental Permits – Agrocumare – Resolution 0511	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
3 Environmental – 3.5 Environmental permits – agrucumare – application for permits agrocumare_2	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
3 Environmental – 3.5 Environmental Permits – Bonito Field and Palomera – Right to Request Palomera Bonito Field	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
3 Environmental – 3.5 Environmental Permits – Campo bonito and Palomera – Grants Campo Bonito and Palomera de Pajonales	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
3 Environmental – 3.5 Environmental Permits – Campo bonito and Palomera - application palomera campo bonito	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
3 Environmental – 3.5 Environmental Permits – Hevea Inversiones – AUTO 1387 EXP 3.37.2.11.015.009 (2)	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
3 Environmental – 3.5 Environmental Permits – Hevea Inversiones – right to petition Hevea Inversiones	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
3 Environmental – 3.5 Environmental Permits – Hevea Inversiones – Response Document Order 1387 V2	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
3 Environmental – 3.5 Environmental Permits – Hevea Inversiones - Start of Hevea Investments Procedure	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*

Document Title/Version	*Author*	*Organization*	*References to the document*	*Document provider (if applicable)*
3 Environmental – 3.5 Environmental Permits – MAVALLE - Start of the adm extension procedure for mavalle	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
3 Environmental – 3.5 Environmental Permits – MAVALLE – Grants MAVALLE	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
3 Environmental – 3.5 Environmental Permits – MAVALLE – MAVALLE application	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
3 Environmental – 3.5 Environmental Permits – PANORAMA - Right to Petition Panorama	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
3 Environmental – 3.5 Environmental Permits – PANORAMA - Initiation of ADM Extension Procedure	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
3 Environmental – 3.5 Environmental Permits – PANORAMA – Grants Panorama	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
3 Environmental – 3.5 Environmental Permits – PANORAMA - Panorama Renewal Application	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
3 Environmental – 3.5 Environmental Permits – Plant Processes – AUTO_3007_EXP_3.37.2.6.014.026	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
3 Environmental – 3.5 Environmental Permits – Process Plant – Grants Process Plant	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
3 Environmental – 3.5 Environmental Permits – Plant Processes – Plant Application	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
3 Environmental – 3.5 Environmental Permits – Santa Rita – 0. Formal Letter Delivering Requirements CORMACARENA Final	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
3 Environmental – 3.5 Environmental Permits – Santa Rita – 1. PUMPING TEST REPORT - SANTA RITA	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
3 Environmental – 3.5 Environmental Permits – Santa Rita – 1.1 CONSTANT REPORTING (1)	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*

Document Title/Version	*Author*	*Organization*	*References to the document*	*Document provider (if applicable)*
3 Environmental – 3.5 Environmental Permits – Santa Rita – 1.2 TIERED REPORTING (1)	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
3 Environmental – 3.5 Environmental Permits – Santa Rita – 1.3 Well Design – Adjusted	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
3 Environmental – 3.5 Environmental Permits – Santa Rita – 2. PUEAA SANTA RITA - V2	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
3 Environmental – 3.5 Environmental Permits – Santa Rita – 3. Document 6 ADJUSTMENT DETERMINATION OF THE RATE OF INFILTRATION OF WATER INTO THE SOIL	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
3 Environmental – 3.5 Environmental Permits – Santa Rita – 4. DISCHARGE PERMIT APPLICATION REPORT - SANTA RITA - V2	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
3 Environmental – 3.5 Environmental Permits – Santa Rita – PM.GA 3.23.8905	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
3 Environmental – 3.5 Environmental Permits – Taparitas – Right to Petition Taparitas	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
3 Environmental – 3.5 Environmental Permits – Taparitas – Grants Taparitas	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
3 Environmental – 3.5 Environmental Permits – Taparitas – Application for Renewal of Taparitas	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
SDG-Tool-2023_MAVALLE_5ta verification	*MAVALLE*	*MAVALLE – CARBO TERRA*	*N/A*	*MAVALLE*
4 Scriptures – Agrocumare	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
4 Scriptures – Casuna	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
4 Scriptures – The Mirror	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
4 Scriptures – Pigeon – Grotto	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*

Document Title/Version	*Author*	*Organization*	*References to the document*	*Document provider (if applicable)*
4 Scriptures – Panorama	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
4 Scriptures – St. Rita	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
4 Scriptures – Taparites	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
5 Legal – Development and Marketing Agreement	*MAVALLE*	*MAVALLE and CARBO TERRA*	*N/A*	*MAVALLE*
5 Legal – Updated Chambers of Commerce	*MAVALLE*	*MAVALLE and CARBO TERRA*	*N/A*	*MAVALLE*
5 Legal – Certificates of Tradition and Freedom	*MAVALLE*	*MAVALLE and CARBO TERRA*	*N/A*	*MAVALLE*
5 Legal – Mandate Contracts	*MAVALLE*	*MAVALLE and CARBO TERRA*	*N/A*	*MAVALLE*
MT-GER-001 NORMOGRAMA_ MAVALLE_1-2023	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
PRO-GER-001 LEGAL REQUIREMENTS PROCEDURE V05	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
6 Previous Audits - 2019	*MAVALLE*	*MAVALLE and CARBO TERRA*	*N/A*	*MAVALLE*
6 Previous Audits - 2020	*MAVALLE*	*MAVALLE and CARBO TERRA*	*N/A*	*MAVALLE*
6 Previous Audits – 2021	*MAVALLE*	*MAVALLE and CARBO TERRA*	*N/A*	*MAVALLE*
6 Previous Audits - 2022	*MAVALLE*	*MAVALLE and CARBO TERRA*	*N/A*	*MAVALLE*
MONITORING REPORT 5TH VERIFICATION 2023_V1	*MAVALLE*	*MAVALLE and CARBO TERRA*	*N/A*	*MAVALLE*
PDD - Mavalle - V3.4 24012023	*MAVALLE*	*MAVALLE and CARBO TERRA*	*N/A*	*MAVALLE*

Document Title/Version	*Author*	*Organization*	*References to the document*	*Document provider (if applicable)*
MONITORING REPORT 5th VERIFICATION 2023_V2 26 Oct	*MAVALLE*	*MAVALLE and CARBO TERRA*	*N/A*	*MAVALLE*
Biomass Estimate 2023 (REV Dec 5)	*MAVALLE*	*MAVALLE and CARBO TERRA*	*N/A*	*MAVALLE*
MONITORING REPORT 5th VERIFICATION 2023_V3 5 Dec	*MAVALLE*	*MAVALLE and CARBO TERRA*	*N/A*	*MAVALLE*
Plot Measurement 2023 (Digital Archive)(Rev Dec 5).xls x	*MAVALLE*	*MAVALLE and CARBO TERRA*	*N/A*	*MAVALLE*
Plots Measurements P14	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*
Plots Measurements P29	*MAVALLE*	*MAVALLE*	*N/A*	*MAVALLE*

14 Annex 4. Field data

09/01/2023

MAVALLE	PARCELAS DE MUESTREO CAPTURA DE CARBONO	CODIGO: FOR-AGR-005 VERSION: 01 FECHA APROBACION: 01-SEPTIEMBRE-2021

FECHA	11	09	23	FINCA	AGRO CASONA
# PARCELA	P1			CLON	RF IM 600
LOTE	1.6 B			AÑO	2017
COORDENADAS	5122265, 7048082				
RESPONSABLE	Juan David Vargas				

ARBOL	PERIMETRO (1,30 MTS)	OBSERVACIONES
1	24.4	
2	16.7	
3	30.3	
4	25.2	PDN
5	28.3	
6	27.6	
7	21.9	
8	28.6	
9	20.6	
10	28	
11	25.4	
12	23.6	
13	16.9	
14	20.6	
15	24.4	
16	20.3	
17	221	PDN
18	26.4	
19	22.7	
20	26.3	
21	22.9	
22	22.4	
23	17.2	
24		
25		
26		
27		
28		
29		
30		

adic. 2-

6.6

5.4

6.5

09/10/2023

MAVALLE	PARCELAS DE MUESTREO CAPTURA DE CARBONO	CODIGO: FOR-AGR-005 VERSION: 01 FECHA APROBACION: 01-SEPTIEMBRE-2021

FECHA	08	09	2023	FINCA	Palomera 2
# PARCELA	P2			CLON	FX 3864
LOTE	4,178			AÑO	2009.
COORDENADAS	5047825; 2029255				
RESPONSABLE	Johan Ortiz				

ARBOL	PERIMETRO (1,30 MTS)	OBSERVACIONES
1	70,4	
2	53,5	
3	53,1	PDN
4	85,4	
5	60,5	
6	53,0	
7	41,8	
8	60,4	PDN
9	75,7	
10	71,7	
11	27,7	
12	59,0	
13	50,6	
14	75,5	
15	50,4	
16	45,5	
17	72,2	
18	55,0	
19	57,6	
20	64,8	
21	76,9	
22	46,2	
23	49,8	PDN
24	38,9	PDN
25	71,0	
26	42,7	
27	52,5.	
28		
29		
30		

70.4
53.5.
52.9
85.4
60.6.
53
41.7
60.1
75.3
71.2
27.6.
59.
50.5
75.4
50.4
45.4
72.
54.0
57.6.
64.9.
77.1
46.6.
50.
38.9
70.7.
42.6
52.6

A > dap > + #

09/01/2023.

MAVALLE

PARCELAS DE MUESTREO CAPTURA DE CARBONO

CODIGO: FOR-AGR-005
VERSION: 02
FECHA APROBACION: 31-AGOSTO-2023
PAGINA 1 de 1

FECHA	08 / 04 / 23	FINCA	Palomera 2
# PARCELA	P5	CLON	RRIM 600
LOTE	3.16	AÑO	2009
COORDENADAS	504 6746; 2024490		
RESPONSABLE	Johan Ortiz Sanchez		

ARBOL	PERIMETRO (1,30 MTS)	OBSERVACIONES
1	46,7	PDN 47
2	63,7	PDN 63.8
3	67,7	PDN 67.9
4	61,5	PDN 61.6
5	59,7	59.5
6	80,3	80.3
7	72,4	72.3
8	60,5	60.4
9	79,4	79.4
10	45,4	45.4
11	59,6	59.5
12	79,6	79.5
13	51,6	PDN 51.5
14	78,2	PDN 78.1
15	60,0	PDN 60
16	79,7	PDN 79.8
17	46,8	46.7
18	74,2	PDN 74.5
19	35,0	35.3
20	84,5	84.6
21	58,5	PDN 58.6.
22	80,5	80.7.
23	65,2. ★	65.4. 66.5
24		
25		
26		
27		
28		
29		
30		

500 mb² ... + ... 11.46 ...

09/10/2023.

MAVALLE	PARCELAS DE MUESTREO CAPTURA DE CARBONO	CODIGO: FOR-AGR-005 VERSION: 01 FECHA APROBACION: 01-SEPTIEMBRE-2021

FECHA	08 / 09 / 23	FINCA	Palomera 2
# PARCELA	P9	CLON	RRIM 600
LOTE	3.25 B	AÑO	2011
COORDENADAS	5047440 ; 2021870		
RESPONSABLE	Felipe Serrano		

ARBOL	PERIMETRO (1,30 MTS)	OBSERVACIONES		add.
1	74.0	23.11.	73.8	23.5
2	66.1		65.7.	
3	57.4		57.6.	
4	65.6	PDN	65.6.	
5	31.6		31.7.	
6	76.2	PDN	76.3.	
7	73.5		73.4	
8	57.3	PDN	57.	
9	68.8		68.8.	
10	55.0		55.	
11	60.0	PDN	60	
12	52.9		52.8	
13	65.0	PDN	64.8.	
14	65.4	PDN	65.4.	
15	77.5	PDN 24.3	77.6.	25.3
16	19.7		19.5	
17	41.5		41.5	
18	58.8		58.6	
19	60.1	18.8.	66.	19.2
20	69.5		69.2.	
21	26.3	8.26.	26.3.	8.4
22	69.2		69.2.	
23	66.8.		66.8.	
24				
25				
26				
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29				
30				

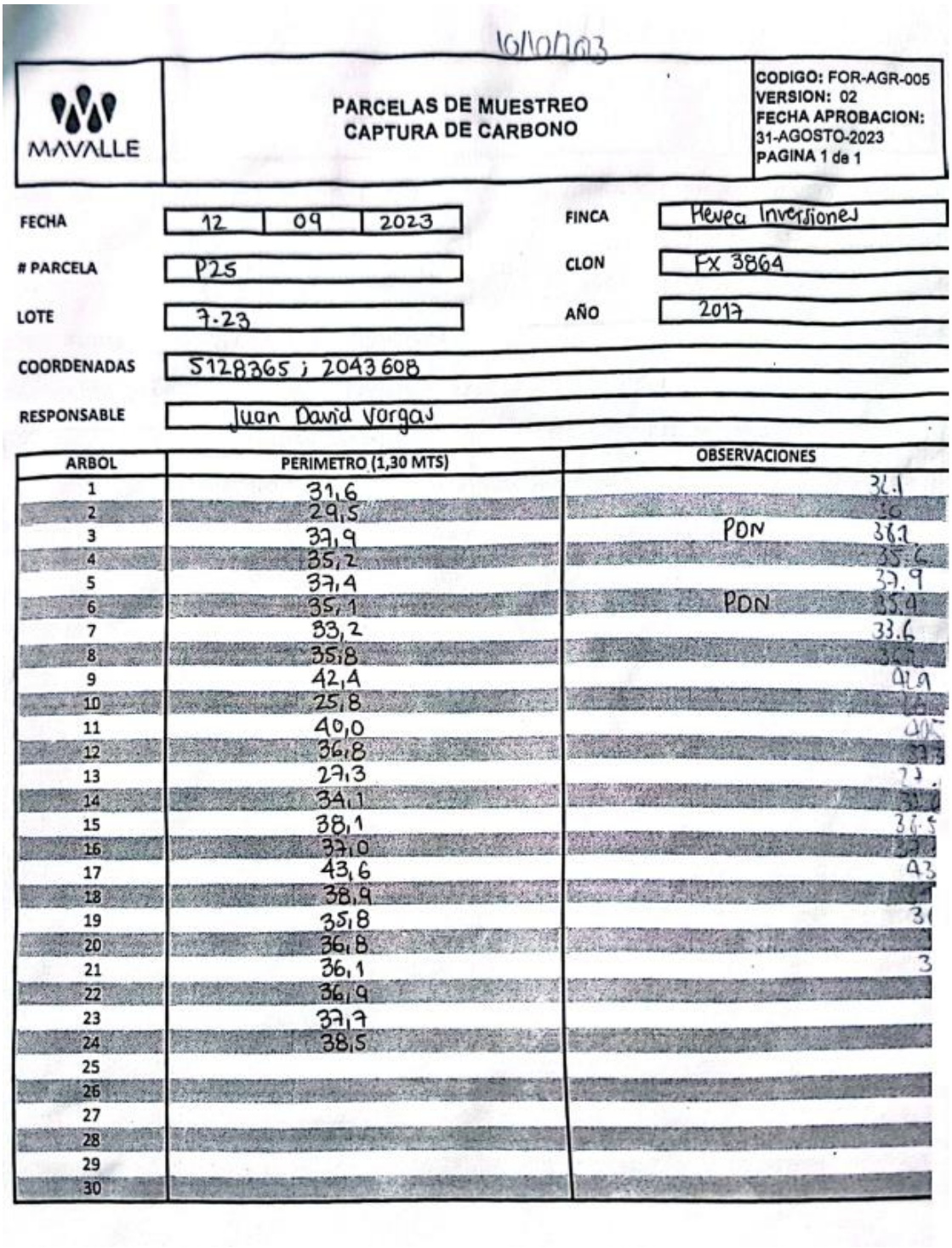
*SAF → ... ... total. ★

11/10/2023.

MAVALLE	PARCELAS DE MUESTREO CAPTURA DE CARBONO	CODIGO: FOR-AGR-005 VERSION: 01 FECHA APROBACION: 01-SEPTIEMBRE-2021

FECHA	08	09	2023	FINCA	Taparitas
# PARCELA	P11			CLON	FX 3864
LOTE	2.5			AÑO	2010
COORDENADAS	X: 5081024 ; 2038299				
RESPONSABLE	Junior Barbosa				

ARBOL	PERIMETRO (1,30 MTS)	OBSERVACIONES
1	49,0	PDN
2	24.5	
3	83.7	
4	55,6	PDN
5	54.4	PDN
6	70,9	
7	62,3	
8	51,6	
9	44,2	
10	75,9	
11	63,9	
12	64,2	
13	79,4	PDN
14	49,0	PDN
15	64,9	
16	54,4	PDN
17	78,7	PDN
18	92	PDN
19	60	PDN
20	47.8	
21	80,4	PDN
22	54,8	PDN
23	82,3	PDN
24	53,6	PDN
25		
26		
27		
28		
29		
30		



16/10/2023

MAVALLE

PARCELAS DE MUESTREO
CAPTURA DE CARBONO

CODIGO: FOR-AGR-005
VERSION: 02
FECHA APROBACION: 31-AGOSTO-2023
PAGINA 1 de 1

FECHA	12 / 09 / 2023	FINCA	Hevea Inversiones
# PARCELA	P25	CLON	FX 3864
LOTE	7-23	AÑO	2017
COORDENADAS	5128365 ; 2043608		
RESPONSABLE	Juan David Vargas		

ARBOL	PERIMETRO (1,30 MTS)	OBSERVACIONES
1	31,6	31.1
2	29,5	30
3	37,9	PDN 36.1
4	35,2	35.6
5	37,4	37.9
6	35,1	PDN 35.9
7	33,2	33.6
8	35,8	34.7
9	42,4	41.9
10	25,8	26
11	40,0	40
12	36,8	37.5
13	29,3	29
14	34,1	34.0
15	38,1	36.5
16	37,0	37.0
17	43,6	43
18	38,9	39
19	35,8	36
20	36,8	
21	36,1	3
22	36,9	
23	37,7	
24	38,5	
25		
26		
27		
28		
29		
30		

10/10/2023

MAVALLE	PARCELAS DE MUESTREO CAPTURA DE CARBONO	CODIGO: FOR-AGR-005 VERSION: 01 FECHA APROBACION: 01-SEPTIEMBRE-2021

FECHA	12	09	23	FINCA	Hevea Inversiones
# PARCELA	P26			CLON	RRIM 600
LOTE	3.18			AÑO	2013
COORDENADAS	51 24402, 2044531				
RESPONSABLE	Juan David Vargas				

ARBOL	PERIMETRO (1,30 MTS)	OBSERVACIONES
1	64	PDN
2	60.6	
3	54.9	
4	53.9	PDN
5	58.4	
6	55.4	
7	49.6	
8	47.6	
9	56.1	
10	57	
11	61.4	
12	53.5	
13	59	
14	50.7	
15	59.1	
16	54.7	PDN
17	46.4	
18	49.2	
19	62.9	
20	59.1	PDN
21	64.8	PDN
22	57.4	
23	46.7	
24	62.6	
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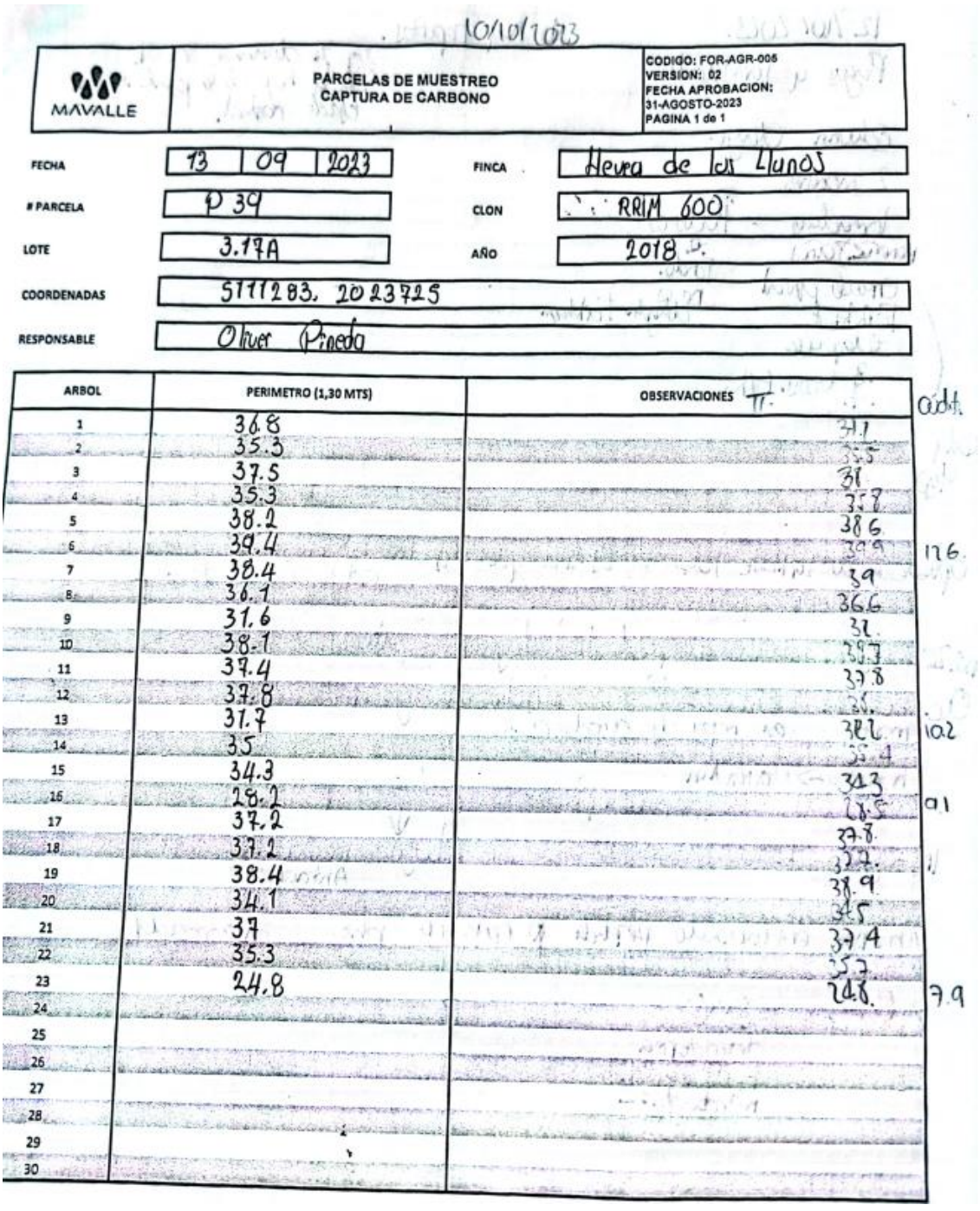

10/10/2023

MAVALLE

PARCELAS DE MUESTREO
CAPTURA DE CARBONO

CODIGO: FOR-AGR-005
VERSION: 02
FECHA APROBACION:
31-AGOSTO-2023
PAGINA 1 de 1

FECHA: 13 | 09 | 2023

FINCA: Hevea de los Llanos

PARCELA: P 39

CLON: RRIM 600

LOTE: 3.17A

AÑO: 2018

COORDENADAS: 5111283, 2023725

RESPONSABLE: Oliver Pineda

ARBOL	PERIMETRO (1,30 MTS)	OBSERVACIONES
1	36.8	37.1
2	35.3	35.5
3	37.5	38
4	35.3	35.7
5	38.2	38.6
6	39.4	39.9
7	38.4	39
8	36.1	36.6
9	31.6	32
10	38.1	38.3
11	37.4	37.8
12	37.8	38
13	31.7	32.2
14	35	35.4
15	34.3	34.3
16	28.2	28.5
17	37.2	37.8
18	37.2	37.7
19	38.4	38.9
20	34.1	34.5
21	37	37.4
22	35.3	35.7
23	24.8	24.8
24		
25		
26		
27		
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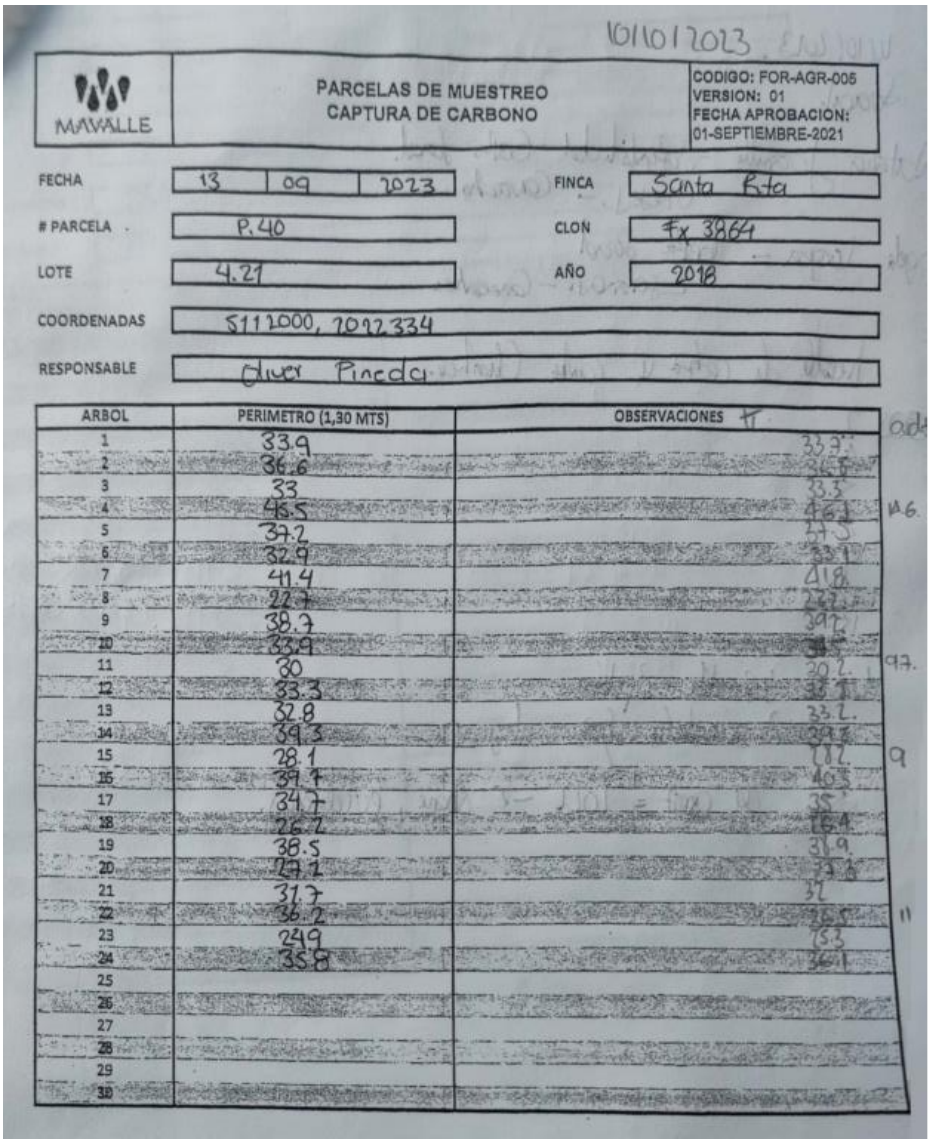
29		
30		

adt.
126
102
91
79



10/10/2023

MAVALLE

PARCELAS DE MUESTREO
CAPTURA DE CARBONO

CODIGO: FOR-AGR-005
VERSION: 01
FECHA APROBACION:
01-SEPTIEMBRE-2021

FECHA	13	09	2023	FINCA	Santa Rita
# PARCELA	P.40			CLON	Fx 3864
LOTE	4.27			AÑO	2018
COORDENADAS	5112000, 7092334				
RESPONSABLE	Oliver Pineda				

ARBOL	PERIMETRO (1,30 MTS)	OBSERVACIONES
1	33.9	
2	36.6	
3	33	
4	48.5	
5	37.2	
6	32.9	
7	41.4	
8	22.7	
9	38.7	
10	33.9	
11	30	
12	33.3	
13	32.8	
14	39.3	
15	28.1	
16	39.7	
17	34.7	
18	26.2	
19	38.5	
20	27.2	
21	31.7	
22	36.2	
23	24.9	
24	35.8	
25		
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29		
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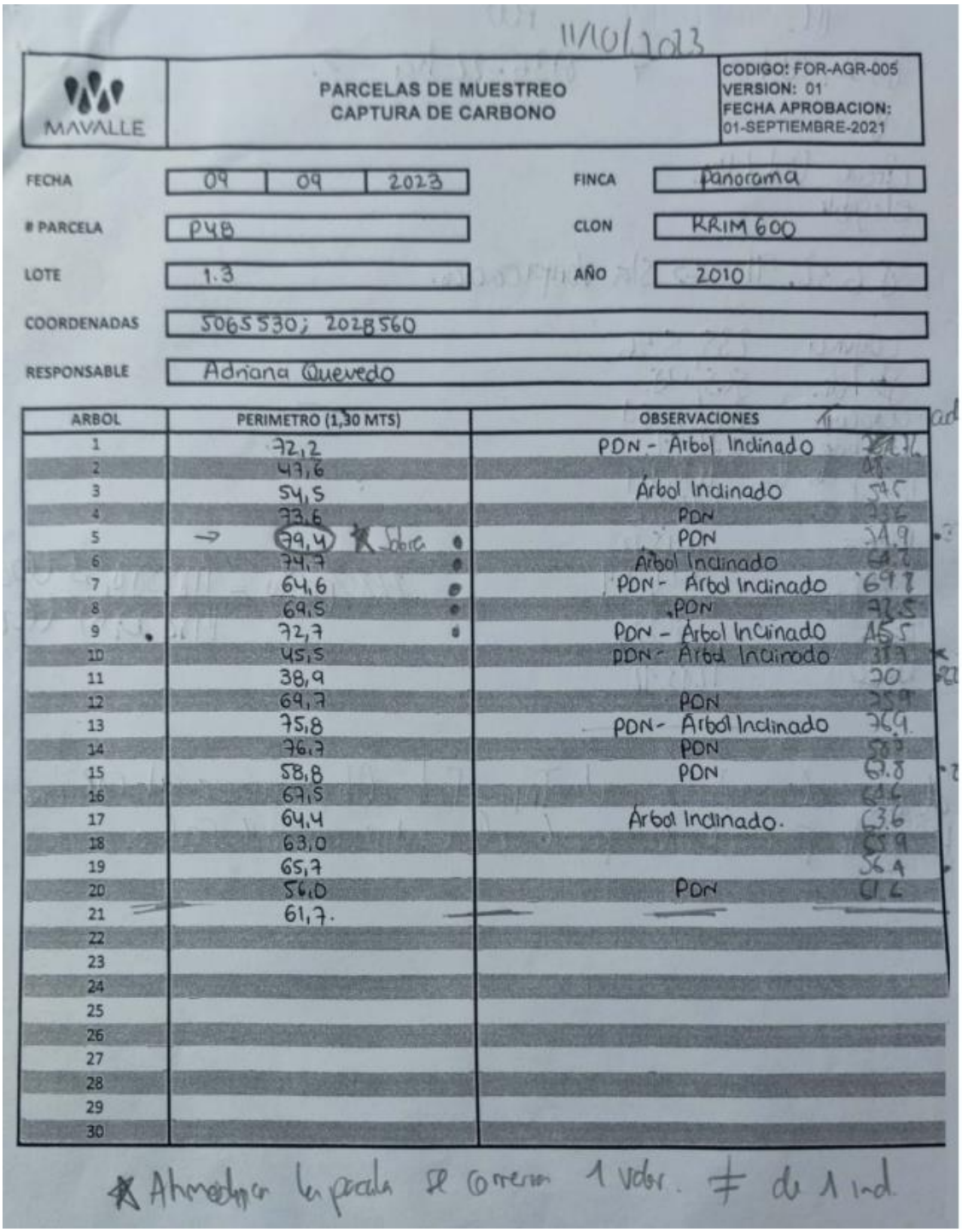

11/10/2023

MAVALLE

PARCELAS DE MUESTREO
CAPTURA DE CARBONO

CODIGO: FOR-AGR-005
VERSION: 01
FECHA APROBACION:
01-SEPTIEMBRE-2021

FECHA	09 / 09 / 2023	FINCA	Panorama
# PARCELA	P48	CLON	RRIM 600
LOTE	1.3	AÑO	2010
COORDENADAS	5065530; 2028560		
RESPONSABLE	Adriana Quevedo		

ARBOL	PERIMETRO (1,30 MTS)	OBSERVACIONES
1	72,2	PDN - Árbol Inclinado
2	47,6	
3	54,5	Árbol Inclinado
4	73,6	PDN
5	79,4	PDN
6	74,7	Árbol Inclinado
7	64,6	PDN - Árbol Inclinado
8	69,5	PDN
9	72,7	PDN - Árbol Inclinado
10	45,5	PDN - Árbol Inclinado
11	38,9	
12	69,7	PDN
13	75,8	PDN - Árbol Inclinado
14	76,7	PDN
15	58,8	PDN
16	67,5	
17	64,4	Árbol Inclinado.
18	63,0	
19	65,7	
20	56,0	PDN
21	61,7.	
22		
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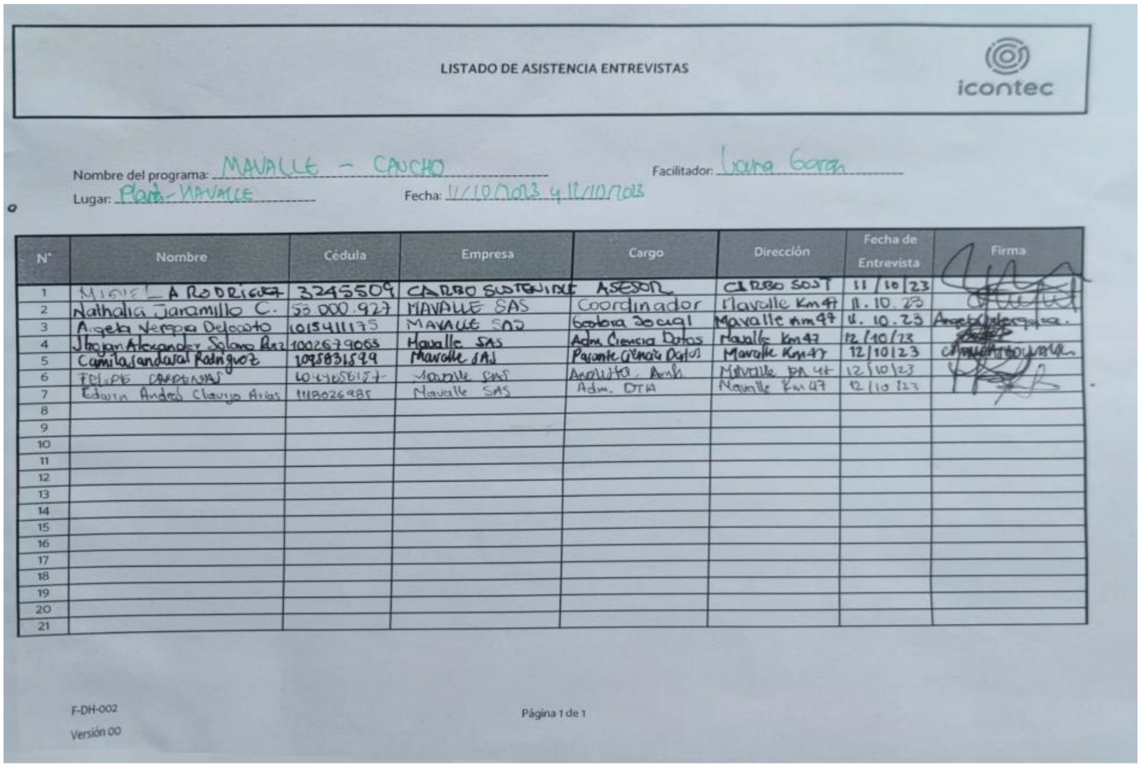
* Almacenar la parcela si corresponde 1 vez. ≠ de 1 ind.

Annex 6. Interview List Format



LISTADO DE ASISTENCIA ENTREVISTAS

icontec

Nombre del programa: MAVALLE - CAUCHO
Facilitador: Laura Garcia
Lugar: Planta - MAVALLE
Fecha: 11/10/2023 y 12/10/2023

N°	Nombre	Cédula	Empresa	Cargo	Dirección	Fecha de Entrevista	Firma
1	MIGUEL A RODRIGUEZ	3245509	CARBO SOSTENIBLE	ASESOR	CARBO SOST	11/10/23	[illegible]
2	Nathalia Jaramillo C.	53 000 927	MAVALLE SAS	Coordinador	Mavalle Km 47	11.10.23	[illegible]
3	Angela Vergara Delgado	1015411175	MAVALLE SAS	Gestora Social	Mavalle Km 47	11.10.23	[illegible]
4	Jhojan Alexander Solano Ruiz	1002679063	Mavalle SAS	Adm. Ciencia Datos	Mavalle Km 47	12/10/23	[illegible]
5	Camila Sandoval Rodriguez	1095831599	Mavalle SAS	Pasante Ciencia Datos	Mavalle Km 47	12/10/23	[illegible]
6	FELIPE CARDENAS	1014205157	Mavalle SAS	Analista Amb.	Mavalle Km 47	12/10/23	[illegible]
7	Edwin Andres Clavijo Arias	1118026985	Mavalle SAS	Adm. DTA	Mavalle Km 47	12/10/23	[illegible]
8							
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F-DH-002
Versión 00

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15 Annex 5. Audit Plan

GHG Mitigation Project Initiative Title	Mavalle Forestry Project in Rubber Plantations		
Full name and job title of the project manager	Society MAVALLE S.A NIT 890.332.769-9 CARBO Sostenible S.A.S Juan Andres Lopez		
Email	jlopezsilva@carbosostenible.com	**Cellular**	
Address, including the Country.			
Details and job title of the contact person	Juan Andres Lopez jlopezsilva@carbosostenible.com		
Type of audit	**Validation**		**Verification** X
	Fully remote		**Partially remote** X

With cordial greetings, I am writing to you to submit the proposal for the audit plan to be carried out on the GHG mitigation project presented by your organization. Also, for the opening and closing meeting of the audit, I would like to thank you for inviting the relevant people from the areas that will be audited. For the daily balance of information of the audit team, I thank you for having an agenda and a physical or remote space to hold the meeting, as well as access to the basic documentation of the GHG mitigation initiative. Regarding the occupational health and safety conditions applicable to your organization, please inform them before making the on-site visit so that the audit team can request the necessary personal protection elements from ICONTEC. The information that becomes known from the execution of this audit will be treated confidentially by the audit team and Icontec. The language of the audit will be Spanish and its report will be in English. The conditions of this service are indicated in R-PS-012 REGULATIONS FOR VALIDATION AND VERIFICATION SERVICES.	
Audit Criteria	- ISO 14064-2:2019 - BIOCARBON REGISTRY - PROCLIMA Methodology Validation, migration to BCR0001 Quantification of GHG Emission Reductions GHG Removal Activities V3.0 (April 13, 2022) - BCR Standard. V3.2 of March 7, 2023 - The verification of the GHG mitigation project will be carried out by: - Auditing with the support of technological means, partially remote
Objectives of the audit	**For verification:** Verify compliance in the implementation of mitigation project activities, including those associated with the methodology selected for the project, considering the following: • Compliance with applicable verification criteria, including the principles and requirements of relevant GHG standards or programs within the scope of verification. • Information and documentation of GHG project planning, including procedures and criteria for the project, baseline, quality control and assurance, risk management, and GHG verification documents. • The emissions, removals, emission reductions, and removal increases that are reported in the GHG baseline and project. • Any significant changes in emissions, removals, emission reductions, and increases in GHG removals since the last reporting period, or since project validation,

<table>
<tr><td></td><td>

- Compliance with the actual principles and controls of the project and the monitoring, verification and reporting system necessary to comply with its documented procedures and current legislation in accordance with the audit criteria.

</td></tr>
<tr><td>Scope of the audit</td><td>

Mitigation project, which contains rubber plantations (*Hevea brasilensis)* located in the municipalities of Puerto Lopez and Puerto Gaitán, whose objective is the plantation of 8,735.96 ha with a focus on rubber extraction, divided into 11 nuclei in the department of Meta. It began activities in 2009, in order to promote sustainable development and support forest restoration in the region, complying with the SDGs and conservation.

The selected methodology is the BCR0001 Quantification of GHG Emission Reductions GHG Removal Activities V3.0 (April 17, 2022) and the Biocarbon Registry Standard. The credit period runs from 01/10/2009 to 31/10/2039 for 30 years and the current monitoring period runs from 03/10/2022 to 02/10/2023.

The project is being developed in the following properties:

<table>
<tr><th>Phase</th><th>Plantation</th><th>Cadastral Properties</th><th>Real Estate Registration</th></tr>
<tr><td rowspan="13">Phase 1: Organization's Grounds. Grasslands planted from 2009 to 2014</td><td rowspan="4">Agrocumare</td><td>Agroforestry</td><td>234-7638</td></tr>
<tr><td>The Deer</td><td>234-13643</td></tr>
<tr><td>The Reefs</td><td>234-7346</td></tr>
<tr><td>Agrocumare</td><td>234-7637</td></tr>
<tr><td>Beautiful countryside</td><td>The Mirror</td><td>234-1633</td></tr>
<tr><td rowspan="2">La Palomera</td><td>The Grotto</td><td>234-4179</td></tr>
<tr><td>Palomera</td><td>234-1881</td></tr>
<tr><td>Panorama</td><td>Panorama</td><td>234-3053</td></tr>
<tr><td rowspan="4">Tapas</td><td>The Daisies</td><td>234-1119</td></tr>
<tr><td>The Alamo</td><td>234-5302</td></tr>
<tr><td>The Maguey</td><td>234-5301</td></tr>
<tr><td>The Taparity</td><td>234-5303</td></tr>
<tr><td rowspan="4">Phase 2: Associates' Properties planted between 2017 and 2020</td><td rowspan="4">Casuna</td><td>Agrocasuna</td><td>234-20642</td></tr>
<tr><td>Santa Helena</td><td>234-20643</td></tr>
<tr><td>Hevea Investments</td><td>234-19275</td></tr>
<tr><td>TSR 20 Investments</td><td>234-19274</td></tr>
</table>

</td></tr>
</table>

	Santa Rita	Hevea de Los Llanos	234-18184
		Santa Rita	234-18183

The project includes the following stages:

1. Establishment and management of clonal gardens
2. Germination
3. Establishment of nurseries
4. Grafting
5. Establishment of plantations
6. Maintenance of plantations
7. Fertilization
8. Use
9. Monitoring

Sinks and/or reservoirs: Biomass.

SINK AND/OR RESERVOIR	USE
Dead wood	No
Leaf litter	No
Soil Organic Carbon	No
Aboveground and underground biomass	Yes

Types of GHGs

CO2

Defined time periods to execute the project activity:

Credit period: 30 years 01/10/2009 to 31/10/2039
Monitoring period: 1 year 03/10/2022 to 02/10/2023

Level of Assurance	Resolution 1447 of 2018 – 95%	**Materiality - Materiality**	Resolution 1447 of 2018 – 5%

Sampling Plan / Evidence Collection Plan

Information and documentation of GHG mitigation project planning, including procedures and criteria for the project, baseline, quality control and assurance, risk management, and verification documents, are listed in the following table:

Parameters	Sampling (%)	Assurance Level (100%)
Methodologies and tools used for the calculation of removals	100	100
Formulas for Calculating Removals	100	100

Sampling	20	10 pitches	

As for the number of plots to be visited and their regional location, they are listed in the following table:

Stratum	Pitches (ni)
3864 2009	2
RRIM600 2009	5
3864 2010	11
RRIM600 2010	48
RRIM600 2011	9
RRIM600 2013	26
3864 2017	25
RRIM600 2017	1
3864 2018	40
RRIM600 2020	39
Total	10 pitches

Name of Lead Auditor	Laura García - LG	**Email**	lmgarciam@icontec.org
Auditor		**Technical Expert**	Victor Nieto
Opening meeting	9/10/2023	**Hour**	10:30 am
Closing Meeting	13/10/2023	**Hour**	10:00 am
Date on which the audit plan was completed	5/10/2023		

ON-SITE ACTIVITY PLAN

DATE	HOUR	REQUIREMENT TO BE AUDITED	AUDITOR	NAME & TITLE OF THE AUDITEE
09/10/2023	6:00 am 9:00 am 10:00 am 2:00 p.m. to 5:00 p.m.	Commuting Bogota – Villavicencio Villavicencio to MAVALLE Opening Meeting Visit pitches (3 pitches in Palomera) Checkpoints	LG	Laura Amaya – Environmental Administrator Camila Sandoval – Data Science Intern Edwin Clavijo – DTA Administrator Jhojan Solano- Data Science Administrator Miguel Rodriguez – CARBO

				Felipe Cardenas – Environmental Analyst - Johan Ortiz (DTA Assistant)
10/10/2023	6:00 a.m. to 5:00 p.m.	Visit 3 plots in Casuna Visit 2 Parcleas Santa Rita Checkpoints Overnight in Puerto Gaitán	LG	Laura Amaya – Environmental Administrator Camila Sandoval – Data Science Intern Miguel Rodriguez – CARBO Felipe Cardenas – Environmental Analyst - Johan Ortiz (DTA Assistant) Oliver Pineda – Agricultural Assistant
11/10/2023	7:00 a.m. to 2:00 p.m. 3:00 pm	Visit 1 plot in Panorama Visit 1 plot in Taparita Checkpoints Meeting with Technician	LG	Laura Amaya – Environmental Administrator Camila Sandoval – Data Science Intern Miguel Rodriguez – CARBO Felipe Cardenas – Environmental Analyst - Johan Ortiz (DTA Assistant) Melber Gonzales – Operations Manager
12/10/2023	7:00 a.m. to 5:00 p.m.	GIS Meeting Environmental Meeting Meeting Coverages Pests & Fertilizers Meeting	LG	Laura Amaya – Environmental Administrator Camila Sandoval – Data Science Intern Edwin Clavijo – DTA Administrator Jhojan Solano- Data Science Administrator Miguel Rodriguez – CARBO Felipe Cardenas – Environmental Analyst - Johan Ortiz (DTA Assistant) José Neto – Agricultural Director
13/10/2023	7:00 am 10:00 am	Social team meeting Closing Meeting	LG	Natalia Jaramillo – Sustainability Analyst Stiven Plazas – Wellness Analyst

		Displacement Villavicencio		Jeimmy Ladino Torres- Head of Human Resources Management
14/10/2023	7:00 a.m. to 2:00 p.m.	Travel Villavicencio - Bogota	LG	

Remarks:

- During the interviews, the audit team will review the documentation referenced in the project description and/or in the monitoring report.
- This business plan is flexible and can be modified in agreement with the project owner.
- All project owner personnel related to the GHG mitigation initiative must be available if requested by the audit team for the purpose of assessing any requirements
- During any phase of this evaluation process (document review, prior to the site visit, site visit, drafting of the audit report or technical review) findings may be declared, which must be resolved before the relevant documentation (project description, monitoring report, spreadsheets, audit reports, among others) is sent to the GHG program.
- The schedule of Validation/Verification activities is described in document F-GV-086 NOTIFICATION OF SERVICES VALIDATION AND VERIFICATION