VERIFICATION REPORT

Proyecto Forestal Fundación Obra Social Redentoristas

PROJECT ID: PCR-CO-630-142-001

VERIFICATION REPORT PROJECT ID	
Project Title	Proyecto Forestal Fundación Obra Social Redentorista Señor de los Milagros.
Project ID	PCR-CO-630-142-001
Project holder	Fundación Obra Social Redentorista Señor de los Milagros. (FOSRSM)
Project Type/Project activity	AFOLU. A/R.
Grouped project	NA
Version number and date of the Project Document to which this report applies	V 6.0 26/03/2025
Applied methodology	CDM - AR-ACM0003. CDM Afforestation and reforestation of lands except wetlands. In transition to BCR Standard and BCR0001 Methodology V4.0.
Project location	La Primavera, VICHADA. Colombia
Project starting date	10/09/2012 (DD/MM/AAAA)
Quantification period of GHG emissions reductions/removals	10/09/2012 to 09/09/2042

Monitoring period	02/12/2019 to 30/04/2023
Total amount of GHG emission reductions/removals	176,057 tCO2e
Contribution to Sustainable Development Goals	SDGs. 12, 13 and 15.
Special category, related to co-benefits	NA
Document date	27/03/2025. V6.**0**
Work carried out by	Lead Auditor: Claudia Polindara. Auditor: Pablo Moreno Technical Reviewer: Adrián Vidal.
Approved by	José Luis Fuentes.

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1 Executive summary

The "Proyecto Forestal Fundación Obra Social Redentoristas" belongs to the AFOLU sector, and it uses the methodology AR-ACM0003. CDM Afforestation and reforestation of lands except wetlands. V2.0, and currently is in transition to BCR standard, applicable to ARR activities.

The project proposal endeavors to establish a reforestation initiative in the municipality of La Primavera, situated in the Department of Vichada, within the eastern plains of Colombia. The project aims to introduce commercial forest species and facilitate the recuperation and enhancement of the existing natural forests and gallery forests through passive restoration activities. These efforts are specifically intended to sequester atmospheric carbon by fostering the growth and advancement of plantations and natural forests. Furthermore, the project aims to implement measures to safeguard the ecosystem and areas of distinctive ecological significance that have, for extensive periods, been subject to extensive grazing, and savanna area conflagrations, all of which have contributed to soil deterioration within the region.

The commercial forest species considered for the development of reforestation actions are *Pinus caribaea*, *Acacia mangium*, and *Eucalyptus pellita*, mixed trial. The intervention areas will be 1,303.72 ha in which the largest portion is made up of *P. caribaea* with 1,186.34 ha, followed by *E. pellita* with 113.84, and with more marginal values are *A. mangium* with 1.7 ha and mixed native species with 1.84 ha.

This project started on September 10, 2012, and is set to run for 30 years (10/09/2012 to 09/09/2042). AENOR has evaluated the second monitoring period, spanning from 02/12/2019 to 30/04/2023, resulting in a net removal of 176,057 tCO_2 GHG through ARR activities. The project evaluated various carbon sinks, including aerial and below biomass, soil organic carbon, shrubs, leaf litter, and dead wood above the ground, across 1,303.7 hectares of commercial forest established by 2023. Likewise, the project contributes to SDGs 12, 13 and 15 through the development of its activities.

For the second monitoring period, AENOR issues a positive verification opinion for the verified GHG emission removals of 176,057 tCO_2e from 02/12/2019 to 30/04/2023.

2 *Objective, scope and verification criteria*

The objective of the verification audit was to carry out an independent assessment of the project in order to determine:

- That the project complies with all the requirements of the BCR Standard v3.4. June 28, 2024.
- That the Monitoring Report and supporting information comply with the requirements of ISO 14064-2:2019 and the Colombian Legal Framework.
- That the project complies with the rules and criteria of the Colombian carbon market.
- That the activities, methods, and procedures, including monitoring procedures, have been implemented in accordance with the PD; and follow the national regulations that apply to climate change mitigation initiatives.
- Verify compliance in the implementation of mitigation project activities, including those associated with the methodology selected for the project.
- Assess and verify compliance with the principles of the monitoring, verification, and reporting system necessary to comply with current legislation.

The following criteria were used to evaluate this project:

- Methodological Document. AR-ACM0003 Afforestation and reforestation of lands except wetlands. V2.0.
- BCR0001 V4.0.[1]
- BCR Standard. Empowering sustainability, redefining standards. Version 3.4. June 28, 2024.
- Validation and Verification Manual Greenhouse Gas Projects. V2.4. March 23, 2024.
- Tools and guidelines:
    - Tool for the determination of contributions to meeting the Sustainable Development Goals (SDGs) of Greenhouse Gas (GHG) projects. v 1. July 13, 2023

[1] The Methodology is based on the CDM Methodology: "AR-ACM0003. A/R Large-scale Consolidated Methodology. Afforestation and reforestation of lands except wetlands. Version 02.0 AR and CDM tools applicable to this projects' type.

- Permanence and Risk Management. BCR Tool. V1.0. BCR project holder take actions to ensure the project benefits are maintained over time. V1.1. March 19, 2024.
- Avoiding double counting (ADC). BCR Tool. v2.0. February 7, 2024.
- Monitoring, Reporting and Verification Tool. v 1. February 13, 2023
- Sustainable Development Safeguards. SDSs Tool. Version 1.1. July 4, 2024.
- R-TOOL14 Methodological tool: Estimation of carbon stocks and change in carbon stocks of trees and shrubs in A/R CDM project activities Version 04.2.

The scope of the verification audit of the GHG mitigation project is the following:

1. Verify GHG emission removals, implementation of activities and their reported impact from 02 December 2019 to 30 April 2024.

In addition, the following documents were used as reference during the audit process:

- Good practice guide for land use, land use change and forestry. IPCC, 2003
- ISO 14064:2019
  - Part 2: Specification with guidance, at project level for the quantification, monitoring and reporting of emission reductions or enhancements in greenhouse gas removals.
  - Part 3: Specification with guidance for the verification and validation of greenhouse gas declarations (2019)
- ISO 14065:2013 (EN) Greenhouse gases - Requirements for bodies performing validation and verification of greenhouse gases, for use in accreditation or other forms of recognition.

3 *Verification planning*

In accordance with the scope and objectives outlined in Section 2, the audit team delineated the procedures for the field visit to the project area during the preliminary assessment. Consequently, the auditor developed both the sampling plan and the audit plan. Prior to the visit, the audit team convened with the project holder to establish the logistics and schedule the dates for the visit.

The initial process, including the preliminary meeting before the field visit, took place on August 15, 2023. The visit occurred in two phases: 1. Interviews with local institutions were conducted in a single day, as part of auditing multiple projects (La Primavera, OLP, Redentoristas, El Dorado), considering the institutions' schedules. These interviews were held in person on August 22, 2023. 2. The inspection of the project area was conducted from October 1 to October 4, 2023.

During the field visit, the audit team assessed its state of implementation, the quality of the field data collection techniques, compliance with the monitoring plan, consultation with stakeholders, land tenure, forest area, quality of measures in the sample plots.

AENOR conducted a detailed and careful examination of the spreadsheets to ensure the proper implementation of the methodology, including parameters and equations, and verified that the data required for calculating GHG removals was sufficiently supplied. Following the evaluation, AENOR can confirm with a reasonable level of assurance that the reported emission removals are devoid of significant mistakes, omissions, or inaccuracies.

The sub numerals of this section cover the verification plan (Section 3.1), the audit team (roles and responsibilities; Section 3.2), the level of assurance and materiality (Section 3.3), and the sampling plan. For details, refer to the corresponding subsections outlined below.

Likewise, the verification plan has been developed according to ISO: 14065, likewise it is elaborated under the BCR Standard requirements, as following described:

a) OEC has assigned the competent personal for the audit team, like as detailed in Section 3.2. of this report.
b) As indicated in section 3.1 of this report, the OEC has determined the verification activities based on the project's characteristics. In order to do this, the audit team developed a verification plan (described in section 3.1 of this report) and a sampling plan (described in section 3.4), which enabled them to determine the assessment with the adequate level of assurance (described in section 3.3).
c) OEC, through the audit team, made a risk assessment to evaluate potential errors, omissions, or misinterpretations in the verification process (R-DTC-868.02 -risk assessment).
d) Once the VVB has determined the risk assessment, the audit team defined the time and dates of the verification process with the project holder. In order to accomplish this, the audit team held an initial meeting and reviewed the documentation that had been in place since August 15, 2023.
e) Collection of evidence to develop to verification activities (Document review, interviews, and on-site visit) are detailed in section 4 of this report.
f) The evidence collection plan developed by the audit team includes documentary evidence, scheduled interviews, and site visits to project strata as outlined in the sampling plan (See Section 3.1. of this report).
g) The verification plan (provided to the BCR Standard) describes the objectives and scope of the verification procedure (see section 2 of this report). It also specifies the responsibilities and roles of the audit team (see section 3.2.) and the standards and requisites for the verification, such as the level of assurance and materiality (see details in section 3.3).

3.1 Verification plan

The verification process was carried out in accordance with the requirements set out in ISO 14064-3: 2019 "Greenhouse Gases. Part 3: Specification with guidance for gas validation and verification. In preparation for this Plan, the audit team reviewed the monitoring report and other pertinent documents deemed necessary for the proper organization of the audit. Likewise, the audit team review of compliance with the requirements of ISO 14064-2: 2019, the development of verification includes strategic and risk analysis, with the audit team evaluating the issues indicated in ISO 14064-3: 2019.

In addition, the audit team considered the specific requirements of the BCR standard, and assessment included the boundaries, activities and technologies of the project, the sources and reservoirs, types of GHG, evaluation indicators of SDG´s., and the monitoring plan and its implementation. Finally, in accordance with the BCR standard, the level of assurance was no less than 95%, and the material discrepancy was not up to 5%.

The verification audit was performed through a combination of documentation review, site visit and interviews and communications with relevant personnel of the project proponent. The project was assessed for compliance with the criteria described in Section 2 of this report. The interviews with the local and regional institutions (Major of Primavera and Corporinoquia) were held in person on August 22, 2023. The visit carried out from 1 to 4 October 2023. Before, during and after the visit, the audit team made the assessment of the document provided by the project holder.

3.2 Verification team

AENOR team has work experience and technical knowledge of GHGs, awareness of the Standard BCR, and general rulers corresponding to the described criteria in Section 2 of this report. In summary, the audit team complies with the skills and sectoral competencies required in the CR Validation and Verification Manual (VVM).

Before being presented to the client, all versions of the verification report were subjected to an independent internal technical review to ensure that all verification activities were done in accordance with the relevant AENOR guidelines. The technical review was performed by a technical reviewer qualified by AENOR's qualification scheme for program BCR.

The audit team consisted of the following members.

Table 1 Audit Team

Name	Role in the Team	Activities carried out
Claudia Polindara	Lead Auditor	- Documentation Review - On-site visit - Identification of findings

Name	Role in the Team	Activities carried out
		- Validation and Verification Report
Pablo Moreno Cerero	Auditor	- Documentation Review
Joao Barata	Auditor	
Adrián Vidal	Technical reviewer	Technical Review

The audit team is qualified according to the AENOR qualification scheme for validation and verification of BCRs. They have extensive experience in forestry projects, relevant social and ecological knowledge expertise.

Annex 1 of this report presents the information related to the professional training and competencies of the audit team. It demonstrates that the team complies with the necessary requirements for verification and enumerates the documents that support the validation and verification team's competencies as required by the BCR Validation and Verification Manual. The audit team's competence evidence was confidentially submitted to the BCR standard.

The audit team compliance with the requirements of Sections 8.2.1. and 8.2.3. and requirements of ISO 14065:

- Team Competence: The team has knowledge of the BCR Standard and its requirements, such as eligibility, law and regulation applicability, GHG reduction emissions scope, the AFOLU sector, and AR methodologies. Likewise, the team has knowledge of emission factors, the application of material errors and discrepancies, GHG sources and reservoirs, and procedures to ensure data quality. The audit team is trained to audit methodologies in the AFOLU sector, assess methodologies, develop sampling techniques, and assess information management and GHG data.

- Sectoral competences: the audit team has the competences related with Section 8.2.3. of the VMM. The auditors have developed validation and verification in several standards concerning to AFOLU projects.

The professionals belong to the audit team indicates to AENOR that they there are any conflicts of interest before to start the validation and verification, hence, the auditors can act objectively and independently, in accordance with the laws that govern the purpose of mentioned services.

According to section 8.2.4 of the Validation and Verification Manual v2.4 of the BCR Program, AENOR indicates the following:

- The audit team has the compromise to not transmit or reveal to third parties any Company information to which they access as a result of the performance of the audit process.
- The Audit Team of AENOR complies with all the provisions of the BCR´s Code of Ethics.
- According to the OEC contract and the validation/verification team, the requirements of the BCR Anti-Bribery policy detailed in section 8.2.4 of the BCR Validation and Verification Manual are met.
- AENOR has the commitment to avoid any relationship with people or organizations that may have the purpose of money laundering or terrorist financing, and it makes sure the companies they make deals with operate under the law.

Likewise, the auditors agreed to avoid any type of relationship with people or entities that might have the purpose of money laundering or terrorist financing.

3.3 Level of assurance and materiality

For the verification process, the audit team followed the guidelines of BCR Standard 3.4 - Empowering sustainability, redefining standards; and based of ISO 14064-3, it was assessed the GHG data and the documentation with the level of assurance was no less than 95%, and the material discrepancy was not up to 5%.

Per Section 22.3 of the BCR Standard, the audit team confirmed that the project is aligned with the applied methodology and the quantification results were suitable, ensuring compliance with a level of assurance below 95% and a material discrepancy under 5%.

AENOR following criteria according to Section 10.2.5 of the Validation and Verification Manual:

a) The level of assurance of the validation and verification of the GHG mitigation project should not be less than 95%. The errors that were found in the spreadsheets were corrected; these errors never exceeded 5% with respect to the application of the methodology. Therefore, it is assured that the level of assurance is not less than 95%. The audit team verified the sources and selection of the parameters.

b) The material discrepancy in the data underpinning the estimated GHG emission removals could reach up to +/- 5%. Upon evaluation, AENOR confirmed the absence of any significant discrepancy in the calculation data.

c) To ensure the level of assurance, AENOR assessed the calculations provided by the project holder and cross-checked the information with the methodology and the credible sources. Additionally, the audit team confirmed the measurement procedure by examining sampling plots, as detailed in Section 3.4 of this report. Issues concerning document management and tool application were resolved

during the audit. Furthermore, errors in the reporting were amended, ensuring the accuracy of the information presented in the MR, in accordance with the BCR Standard.

The verification team determined following criteria to assess the level of assurance (95%) and materiality (less than 5%), to confirm that the project complies with the BCR Requirements:

- Project proponent, developers/management team, local team onsite: The audit team confirms the roles and responsibilities of each stakeholder involved in the project through the interviews, and review documentation that includes the contractual process between the parts.
- Project boundaries: GIS data serves as the primary source for assessing spatial limits. During the onsite visit, the audit team toured the project area and corroborated the boundaries using GPS (Garmin) and other tools such as Avenza and Orux apps. The team checked points in relevant locations, verified land cover, and assessed project stratification.
- Ownership and rights over carbon: The audit team evaluates the legal documentation that support the rights over carbon, and the tenure land.
- Methodology used and deviations: Through the assessment of the GHG data, the audit team confirmed if there are deviations of the methodology.
- Assessment of uncertainty and conservative approach: The audit team evaluated the procedure to applicability of MRV tool and the applicable methodology (See Section 6.2.4).
- Permanence and Risk Management: The audit team confirmed that the Project Holder identified the potential risk, and the adequate mitigation measures, through the methodology risks knowledge (See Section 6.2.5). Likewise, verified that mechanism for managing of the risk leakage.
- Carbon calculations: GHG mitigation goals, results of the monitoring period.
- Monitoring plan for quantification and monitoring of GHG emissions removal: Includes the assessment of monitoring procedures, monitoring team, and equipment, through the replication of procedures and use of equipment during on-site visit.
- Internal quality control: The audit team corroborates the controls established to detect and correct any errors or omissions in monitoring parameters. This process is verified through the assessment of procedures during the on-site visit, recalculation and verification of equations in the calculation file, and evaluation of the quality and safety of information.
- Stakeholder´s consultation: Through the interviews with the stakeholders. The audit team made interviews with local government, local environmental entity, workers, and developer project (See section 4.3).
- Compliance with national legislation: Through the review of the legal framework applicable, and interviews with the local entities.
- Sustainable Development Goals: The assessment was made according to the implementation activities of the monitoring plan.

- Sustainable Development Safeguards: Evaluation of analysis of potential impacts for the project. The audit team confirmed the information and corroborated no discrepancies through the environmental commitments compliance and interviews with the environmental local representatives.
- Avoid double counting of emissions reductions/removals: The audit team reviews other programs and standards, to avoid double counting, likewise the OEC verified the served tool.

These criteria have based in the sampling plan stablished (See Section 3.4 of this report).

According to the above, the verification process was ensured through the assessment of the documentation and the visit in situ, and it was verified that there were no discrepancies or significant errors that would affect the calculation of emission removals, in the sense of overestimating the calculation data or errors of omission of information.

3.4 Sampling plan

The purpose of the sample plan was to conduct a risk assessment in order to determine the appropriate verification procedures needed to minimize the likelihood of any auditing errors. The sample plan approach was developed for each item to identify any potential mistakes, omissions, or misinterpretations.

The sampling plan used the criteria described in Section 2 and ISO 14064-3. Any modifications applied to the verification sampling plan were made based on the conditions observed for monitoring to detect the processes with the highest risk of material discrepancy.

To ensure compliance with the BCR standard criteria, the audit team developed field activities and evaluated the supporting documentation, made a field visit to identify monitoring activities, conducted interviews with the PP, and a review of the tools, calculations, and procedures for determining GHG emission removal. The activities can be observed in Section 4 of this report.

Following these assessments, and considering the BCR standard criteria, the following sampling was carried out:

- Project proponent, developers/management team, local team onsite.
- Project boundaries
- Ownership and rights over carbon
- Project conflicts, barriers, or difficulties
- Methodology used and deviations.
- Assessment of uncertainty and conservative approach
- Risk assessment.
- Monitoring procedures. Monitoring team and equipment

- Controls established to detect and correct any error or omission in monitoring parameters.
- Carbon calculations: GHG mitigation goals, results of the monitoring period. Monitoring plan for quantification and monitoring of GHG emissions removal.
- Project Communication and Complaints Mechanism.
- Stakeholder´s consultation.
- Compliance with national legislation.
- Sustainable Development Goals
- Sustainable Development Safeguards
- Avoid double counting of emissions reductions/removals.

In addition to the review of compliance with the requirements of the ISO 14064 2:2019 standard, the development of validation includes the strategic and risk analysis, evaluating the issues indicated in the ISO 14064 3: 2019 standard by the audit team.

The audit team made a risk assessment to evaluate potential errors, omissions, or misinterpretations in the verification process (***R-DTC-868.02 -risk assessment***). The risks evaluated were inherent risk, control risk, and detection risk. The assessment allows us to determine whether the sampling plan requires major intensity according to the rating of the risks.

The following factors for the sampling plan were taken into consideration for the audit process of the verification, with reference the BCR validation and verification manual:

According to Sectio 10.2.5 of the VVM V2.4, the level assurance was no less than 95%. The spreadsheet mistakes and project boundary errors were adjusted; these errors never went major 5% in relation to the emission reductions presented. As a result, it is guaranteed that the level of assurance is at least 95%.

According to the audit plan, the goal of sampling is to verify the following amounts and types of tests:

- Carefully review the Monitoring Report along with supporting documentation for compliance with verification criteria and consistency.
- Replicate 100% of spreadsheets for the monitoring period in the verification project area and cross-check them against the methodological requirements used.
- Check 100% of changes in project boundaries and land cover during the monitoring period using the GIS database and cross-check in the field through checkpoints and sample plots.
- Verify 100% and compare with values of changes in carbon stocks in the project area.

- Reviewing mandatory tools to the standard BCR and check 100% the procedure and results of it.
- To develop the sampling plan, the audit team determined following factors to reach the level of assurance required by the Standard BCR:

Table 2 Items and Criteria used in the sampling plan

Item/Criteria for Verification Process	**Description Evidence**	**Qualitative/ Quantitative Sampling**
Project proponent, developers/management team, local team onsite	Interviews with the Project Staff	Qualitative
Carbon ownership and rights	Legal documentation review/9/: 1) Registries of the public instruments. 2) CIF documents 3) ICA Registry 4) Interview with the Project Holder	Qualitative
Project Boundaries	1) Review of GIS file data /3/ 2) Track in Project Area and checkpoints during the on-site visit to confirm the spatial limits (See Annex 5 of this Report).	Qualitative and Quantitative
Quantification of GHG Removals Results	1) Review of Spreadsheet Calculators /6/ 2) Re-measurement Plots during the on-site visit (strata sampling)	Quantitative
Project and Monitoring Plan Implementation	1) Assessment of data and parameters monitored 2) Verification through the on-site visit: - Confirm the spatial limits - Re-measurement Plots	Quantitative
Conservative approach and uncertainty management	1) Assessment of applicability tool (MRV)	Quantitative
Permanence and Risk Management	1) Assessment of Section 16.3 of BCR001 Methodology 2) Permanence and Risk Management tool	Qualitative and Quantitative

Item/Criteria for Verification Process	Description Evidence	Qualitative/ Quantitative Sampling
Stakeholders Consultation	Interviews with the Municipality La Primavera and Corporinoquia (Section 4.3)	Qualitative
	Interviews with Developer and Field Operators (Section 4.3)	Qualitative
Compliance with Laws, Statutes and Other Regulatory Frameworks	1) Review the legal framework applicable /18/	Qualitative
Internal quality control	1) Review controls established to detect and correct any error or omission in monitoring parameters 2) Assessment of monitoring procedures 3) Interviews with developer and field operators.	Qualitative
Other applicable BCR Tools	1) Verification of compliance the applicable tools: - SDSs - Sustainable Development Goals - Avoid double counting of emissions removals	Qualitative and Quantitative

Emphasis is placed on the fact that the checkpoints, sample plots, path in the project visit are complemented by the assessment of the entire GIS data area.
The sample plots are established by strata and selected randomly, with one plot per stratum: high, middle, and regular. For the low stratum, the audit team selected a control point (given that in the project area is not plot of this stratum) . For the low stratum, the audit team selected a control point, considering the development of this stratum. Annex 5 of this report provides the results of re-measurement plots, and materiality (less than 5%).

The procedure to determine the number of re-measurement plots is carried out through joint stratified and random sampling. The stratified way is the best option, considering the project is classified by strata according to the amount of carbon retained, calculated based on the amount of biomass found. Once the project strata were identified, the audit team selected the plots of randomly to ensure that

each plot had the same possibility of being selected. This step is made on the Excel software. This joint approach allows obtaining a representative sample, optimizing the resources and time, and this procedure is effective to apply currently. Likewise, to determine the sample size, the auditor relied on the proportion of the size stratum and the variability of each stratum. The auditor decided that one plot for stratum is representative for this verification, based on the low variability in the project sample related to the statistics results of the biomass (ton/ha) and carbon (ton/ha) of the standard deviation (between 2 to 12), as well as the sampling error for each stratum (considering the materiality principle). The re-measurement of the one plot for each stratum allowed verifying the precision and consistency of the data observed. This procedure, supplemented with the GIS assessment, ensures the precision and accuracy of the verification, given that the GIS procedure and data are evaluated 100% (satellite images, shapefiles) and confirmed during on-site through checkpoints in the project area.

Finally, the approach described above allowed us to review the procedure to identify possible errors that could affect the assessment materiality and achieve performing a thorough and efficient review.

The audit team applied the following equation, which adjusts the sample size for finite populations, and it is useful when the total population size is relatively small.

$$n = \frac{N * \left(\frac{Z^2 * p(1-p)}{E^2}\right)}{N + \left(\frac{Z^2 * p(1-p)}{E^2}\right) - 1}$$

Where:

***n** is the sample size.*

***N** is the population size (No. Plots each stratum in the Redentoristas area. (See table below).*

***Z** is the critical value of the normal distribution for the desired confidence level (for 95%, Z 1.96).*

***p** is the proportion of the population (0.5%).*

***E** is the margin of error (5%).*

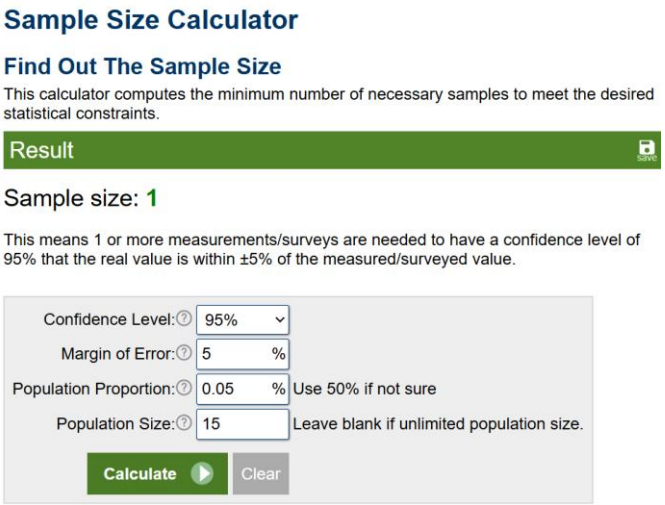
Finally, the approach described above allowed us to review the procedure to identify possible errors that could affect the assessment materiality and achieve performing a thorough and efficient review.

Consequently, and taking into account the criteria above mentioned, and through the use of the Equation to calculate the number of necessary for each stratum.

Stratum	No Plots	above-ground biomasst/ha.	Carbon	Plots sampled	Confidence Level (%)	Margin of error %
Regular	2	3,71	2,65	1	95,00	5
Middel	8	9,86	6,76	1	95,00	5
High	15	14,02	11,66	1	95,00	5

- The margin of error is a criterion based on materiality and assurance stablished in the Validation and Verification Manual. This approach ensures the integrity and credibility of the audit results. Therefore, the 5% margin is aligned with the BCR guidelines.
- The number of the plots (N) corresponding only to the Redentoristas area, taking into account the project, includes plots of the other areas (OLP and El Dorado). BCR accepted for this verification the other plots; however, the audit team, to maintain the conservative approach, verified the plots belong to the project area.
- The re-measurement results are presented in Annex 5

In addition, the audit team was confirmed on the website[2]:



AENOR meticulously examined the spreadsheets to ensure that the procedures (parameters, equations) were correctly implemented and that the necessary data

[2] Sample Size Calculator

for calculating GHG removals was adequately provided. Similar to this, the audit team examined the GIS protocols, including the procedure monitoring plan, to verify the project boundaries and strata. Based on the completed evaluation, AENOR can assert with a reasonable level of confidence that the reported emission removals are accurate and devoid of significant errors, omissions, or misstatements.

4 Verification procedures and means

4.1 Preliminary assessment

In accordance with Section 10.2.2 of the VVM, AENOR conducted an assessment to determine the purpose and scope of the verification, which included the following items:

a) According to registration in the BCR Standard, the PD[3]/13/, the project belongs to AFOLU sector, under Methodology AR-ACM0003 Afforestation and reforestation of lands except wetlands, which is eligible to standard BCR.
b) As previously mentioned, the project employs the AR-ACM003 methodology, which is backed by the implementation activities outlined in MR/1/,
c) the monitoring report/1/ complies with the methodology (AR-ACM003) applied.

The project verification process considered the project documentation and its development in compliance with methodology (AR-ACM0003. CDM Afforestation and reforestation of lands except wetlands. V2.0), standard requirements, and applicable tools for updated baseline and the implementation, as outlined in the audit scope provided in Section 2.2.

The documents prior assessed were land tenure /9/; MR /1/; GIS information/3/, ex post calculations /6.5/, PD /13/, and BCR tools, among others. The information provided by the PP was enough to elaborate the audit plan and the risk assessment and to determine the purpose and scope of the verification.

The information provided by the project holder was detailed, which allowed for an extensive review of the project information and its assurance that it complied with the requirements to proceed with the audit planning based on the established criteria. The auditor analyzed all project documentation, confirmed consistency with the project type, validated completeness, and found no potential deviations from the program BCR.

[3] https://globalcarbontrace.io/storage/PCR-CO-630/initiatives/PCR-CO-630-142-001/Documento%20de%20proyecto.pdf

The preliminary review of the documentation was conducted on August 15, 2023. Previous consultations were held with the project supervisor to address uncertainties and streamline the logistical aspects of the visit to adhere to the audit plan established by the verification team.

4.2 Document review

The Monitoring Report, and supporting documentation were carefully reviewed for compliance with the verification criteria according to the BCR Standard and VVM v2.4.

To assess the information, the audit team corroborated the through the complementary information, confirmed the official sources used by the PP, likewise, the audit team cross-checked the calculation with the equations and parameters used, corroborating that the process has been made adequately without errors.

The audit team applied the standard techniques as:

1) Full review of the GHG project data and information
2) Cross-checking the information contained in the GHG project documents and documentary sources used.

The documents analyzed included the following:

i. Monitoring report /1/ and consistency of monitoring plan and indicators established in the PD /13/; measurement frequency, measurement quality, equipment used, and management of information (cross-checking parameters and results has detailed in Sections 6.1.2 and 6.2.6 of this report).
ii. Quantification of the GHG results for project implementation through cross-checking the spreadsheet /6.9/, the methodology applied (15; 16; 17/, and contrasted with other sources /22/.
iii. Compliance with the national regulation regarding with the project activity, the legal documentation and its applicability was verified through the official webpages /18/.
iv. GIS Data provided by the PP /2-37/, official cartography /22.8;22.16/.
v. Regulation about the carbon rights of the project proponents /9/.
vi. Assessment of the controls in place to ensure the quality of information taken from the field and documentary control of the project /Annex 5/.
vii. Controls and procedures established to ensure the quality, control and management of project information /11/.
viii. Assessment of the social and environmental aspects of the project /4; 7; 8/.
ix. Verification of compliance the applicable tools: SDSs /12/; Sustainable Development Goals /5/; avoid double counting of emissions removals /14; 23/; permanence and risk management /25/.
x. Other supporting documentation: maps /3/, spreadsheets /6.3-6.9/, sources /19-22/.

In addition, the documentation was ascertained through the interviews and the site visit.

Annex 3 of this report details the list of documents provided by the project manager and reviewed by AENOR during the verification process.

4.3 Interviews

During the site visit, all pertinent stakeholders were interviewed to identify their participation in the project, corroborate the project boundaries, ensure compliance with the methodology's applicability conditions, and likewise, identify the compatibility of the project with the area's conditions and potential environmental and social impacts.

During the interviews, the audit team corroborated information documented in the MR, encompassing activities undertaken during the monitoring period, adherence to legislation (including land tenure), and other pertinent aspects.

The table provided outlines the stakeholders that were consulted and the issues that were addressed during the verification process:

Table 3 Interviews

Name/Organization/ Entity	**Topics Covered**	**Means to conduct the interview**
La Primavera – Local Goverment: -Fernando Duque (Major) - Liliana Jinete (Planning Secretary) - José Alfonso Betancourt (Treasury Secretary) - Helbert Giraldo (Secretary of Government) - Efrén Colina (SAMA) -Liliana Urrego (Development Secretary) - Lorena Morales (Professional)	- Knowledge of the project: Socialization - Relationship with the project Holder - Legal Compliance - Environmental and Social Impacts -Knowledge about handling complaints, appeals, and disputes from the project.	Physical
CORPORINOQUIA: Carlos Alberto Sandoval (Director)	- Knowledge of the project: Socialization - Relationship with the project Holder - Environmental rulers -Knowledge about handling complaints, appeals, and disputes from the project.	Physical

Name/Organization/ Entity	Topics Covered	Means to conduct the interview
	-Environmental and Social Impacts	
Project Development - Juan Esteban Guarnizo - Andrés Sierra	Land Tenure / Ownership of the project: Papers, Procedure for purchase or lease of property. -Project overview - Procedure GIS: Eligibility compliance, spatial boundaries - Ex post calculations - Monitoring activities - Procedure for handling complaints, appeals, disputes. - BCR Tools Description of the Interview: The experts addressed all of the questions raised by the audit team during the interview, described the GIS process, and provided an explanation of the strata results using satellite image processing. Likewise the staff indicated the procedures to achieve with the implementation project.	Physical
Workers Field:		
- José Domingo Carreño (Administrator)	- Participation of the project - Project knowledge: Socializations by the Holder Project - Knowledge about handling complaints, appeals, and disputes from the project.	Physical
Luis Fernando Gómez (Technical Director)	Description of the Interview: The technical manager oversees the coordination of field activities and manages administrative procedures and relationships with local entities. Consequently, the topics mentioned above were chosen to verify the SOPs, qualification procedures, and operational activities. During the interview, the professional demonstrated a thorough understanding of the project and	Physical

Name/Organization/ Entity	Topics Covered	Means to conduct the interview
	described the related activities, including monitoring, SOPs, and health and safety protocols.	
Luis Antonio Avella (Supervisor) - Leonardo Hernández (Field Responsible) -José Ricaurte Quintero (Assistant)	Description of the Interview: The field operator conducted the forestry inventory. During the interview, the interviewer demonstrated a thorough understanding of the monitoring procedures. This information was further supplemented by the re-measurement of the selected sample plots (Section 4.4 of this report).	Physical
José Alexander Pérez (Driver)	- Participation of the project - Project knowledge: Socializations by the Holder Project	Physical

The individuals listed above were identified as relevant stakeholders based on their engagement in the project, whether direct or indirect. During the interviews with the local government and environmental entities, the audit team was able to confirm the stakeholders' knowledge about the project. Both entities confirmed that they had not received any claims or objections regarding the project. Compliance with the laws was also discussed during the interviews, along with the topics described in the table below.

4.4 On-site visit

The visit comprised two distinct phases. Initially, the audit team conducted interviews with local institutions on August 22, 2023. Subsequently, the second phase was executed from October 1 to October 4, 2023, entailing an inspection of the project area.

The audit team thoroughly examined the main characteristics of the project through the interviews conducted as explained in Section 4.3 of this report, moreover, the auditor established control points within the spatial boundaries of the project, the identification of protection stripes, the stratification as outlined in the MR, and the verification of other coverages. Furthermore, the audit scrutinized the quality control procedures employed during the measurement of the plots. The audit team visited the project area with the company of project professionals and workers. AENOR delineated the routes and plot numbers based on the sampled project area, as mentioned in Section 3.4 of this report, audit team select to remeasurement one plot per stratum (3%): high, middle, and regular. For the low stratum, the audit team selected a control point, considering the development of this stratum. Annex 5 of this report provides the results of remeasurement plots. These

locations were chosen randomly and were identified in the field using a GPS with an accuracy of less than 10 meters.

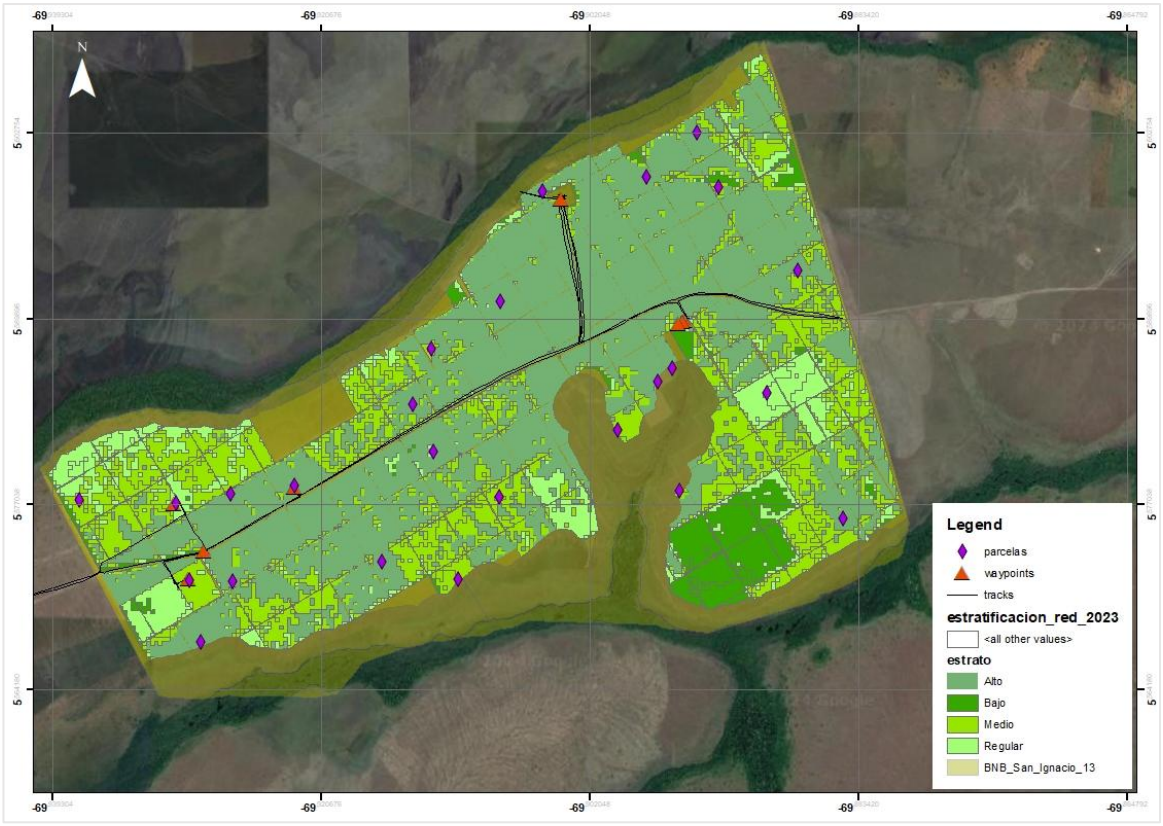


Figure 1 On-Site Visit

Table 4 Activities On-Site

Date	Activity	Description
01/10/2023	kick-off meeting	- Audit team presentation. - Evaluation activities proposed in the Audit Plan - Interview with professionals in charge of: o GIS: Stratification o Ex post calculations o Information Management o Legal and social matters o SOPs. QA/QC o Land tenure

Date	Activity	Description
03/10/2023	Interview Stakeholders	- Knowledge, and direct or indirect participation in the project. - Labor conditions - Monitoring activities
	Visit to the Project Area	- Visit the boundaries of the area, checkpoints, and verify strata. - Re-measurement plots. Verification of the following plots: Stratum Alto: P Red-1-17 Middle stratum: P Red-1-22 Regular stratum: P Red 1-4 Low Stratum Control Point
04/10/2024	Feedback and meeting Close	

Both the interviews and the visit to the project area served as a basis to confirm compliance with land ownership, national and regional regulations, procedures, project implementation, and internal quality control.

4.5 Clarification, corrective and forward actions request

During the verification process, nonconformities and requests for clarification were generated, which were rectified. 9 NC/CAR and 1 request for clarification were generated, which corresponded to application of the standard tools, monitoring activities, socioeconomic aspects, applicable regulations, and spatial boundaries.

All the findings of the AENOR audit team during the verification process have been resolved and closed. This information is detailed in Annex 2 of this report.

4.5.1 Clarification requests (CLs)

1 request for clarification was delivered about the transition process of the project.

4.5.2 Corrective actions request (CARs)

9 NC/CAR were generated during the verification audit, the issues have been evidenced in the application of the standard tools, monitoring activities, socioeconomic aspects, applicable regulations, and spatial boundaries.

4.5.3 Forward action request (FARs)

No forward action request was presented.

5 Validation findings

No validation activities carried out during the verification process. The PP did not present the methodology deviations, project document deviations, or participation under other GHG Programs.

Nevertheless, the project is currently undergoing a transition process to adhere to the latest standard version. Furthermore, the PP supplemented the monitoring report by incorporating the applicable tools of the BCR Standard V3.4, which were updated by the PP and evaluated during the ongoing verification process.

5.1.1 Methodology deviations

NA

5.1.2 Project document deviations

N.A.

5.1.3 Other GHG program

The project has no registered under any other GHG program since validation or previous verification. Since validation and first verification has been registered in Registry of the BCR platform (*https://globalcarbontrace.io/projects/18*), before PROCLIMA.

In addition, the PP analyzed nearby projects to assess if there were any overlaps and to avoid double counting and provided the respective shapefiles (CAR5)/14/. This information was verified by the audit team through the search in various programs or platforms, such as Cercarbono, VERRA, Gold Standard, and the BCR registry itself. In addition, AENOR reviewed the BCR registry and other standards (COLCX, Cercarbono, VERRA, Gold Standard) for potential overlaps and confirmed that there is currently no overlap with other AFOLU projects. Some platforms do not allow downloading the KML or shapefiles; then, the analysis to confirm no overlaps corresponded to verification of spatial files, and where there is no spatial information through KML, it is evaluated by the location; in this case, projects that are in Vichada Region. Summary of reviewing is presented in following tables:

Table 5 AFOLU Projects in Vichada. BCR Standard

Standard	ID Standard	Project	Status	Activity	ID RENARE	Location
BCR	BCR-CO-956-14-001	Proyecto Forestal El Dorado	Under Register	AR	Not found	La Primavera. Vichada
	PCR-CO-697-142-001	PROYECTO DE CARBONO FORESTAL ORGANIZACIÓN LA PRIMAVERA	Registered	AR	Not found	La Primavera. Vichada
	BCR-CO-261-14-001	Project for Forestry Restoration in Productive and Biological Corridors in the Eastern Plains of Colombia	Registered	AR	Not found	La Primavera. Vichada
	BCR-CO-139-14-001	Proyecto de Carbono Forestal Vichada Alianza Fiduciaria S.A.	Under Register	AR	Not found	La Primavera. Vichada
	BCR-CO-CO-14-003	Proyecto Forestal Alcaraván Orinoquía	Non-Registered	AR	4521	Vichada

Table 6. AFOLU Projects in Vichada. COLCX

Standard	ID Standard	Project	Status	Activity	ID RENARE	Location
COLCX	COLCX-14-0010	Proyecto Forestal Núcleo Vichada - Meta CO2CERO	Registered	AR	4522	Vichada
	COLCX-14-0013	Proyecto Forestal CO2CERO VICHADA	Registered	AR	4623	Vichada
	COLCX-14-0017	PROYECTO FORESTAL CO2CERO CAUCHO EL VIENTO	Registered	AR	4602	Vichada
	COLCX-14-0018	Proyecto PELIWAISI REDD+ UNUMA VICHADA	Registered	REDD	4721	Vichada

Table 7 AFOLU Projects in Vichada. Gold Standard

Standard	ID Standard	Project	Status	Activity	ID RENARE	Location

GOLD Standard	4221	Vichada Climate Reforestation Project	Certified	AR	4781	La Primavera, Puerto Carreño, Cumarribo. Vichada
	12186	BaumInvest Forest Landscape Restoration Programme	Estimated	AR	Not found	Cumaribo, Vichada
	12926	BaumInvest Flor Morado Reforestation Project Punta Hermosa & Moriche Solo	Estimated	AR	Not found	Cumaribo, Vichada

Table 8 AFOLU Projects in Vichada. VERRA

Standard	ID Standard	Project	Status	Activity	ID RENARE	Location
VERRA - VCS	1530	Grouped Project for Commercial Forest Plantations Initiatives in the Department of Vichada	Registered	AR	Not Found	Puerto Carreño, Vichada
	3594	FINCA LA PAZ II LA VICHADA, COLOMBIA	Under Validation	AR	4861	Vichada
	4777	Natural Silvopastoral Systems in The Colombian Orinoquia Region	Under Development	AR	Not Found	Vichada
VERRA - VCS-CCB	1233	Reforestation with Rubber on degraded lands of Colombia	Registered	AR	2081	Orinoco
	2512	Afforestation Of Degraded Grasslands in Vichada, Colombia	Registered	AR	Not Found	La Primavera, Puerto Carreño. Vichada

The cartographic information is detailed in Annex 3 of this report /14/. Upon review, the audit team confirmed that there is no overlap with other projects.

Likewise, the project was registered on the RENARE platform, due to ongoing issues with the platform, the audit team utilized keywords to search for registered projects in the region. Additionally, the PP requested the project status from the Environmental Entity, which confirmed via email on October 4, 2024, that the project is approved and currently in the formulation phase /23/.

Therefore, AENOR has found no evidence that the project has been registered, nor is it applying for registration under another GHG program, nor has it been rejected by another GHG program.

5.1.4 Grouped projects (if applicable)

N.A.

6 Verification findings

During the verification process, AENOR meticulously examined the Monitoring Report documentation to ascertain conformity with the BCR standard and the applied methodology. This involved corroborating the data with the interviewees, conducting the on-site visit to the project area, and independently verifying the ex-post calculations provided by the project holder. AENOR adhered to the following procedural steps for this comprehensive review:

- Through the cross-check ex-post calculation /6.5/, it was evaluated for GHG mitigation and results.

- Across the documentation described in the MR/1/ and the calculation provided by the PP, AENOR verified the applicability of the methodology to confirm its appropriate use.

- AENOR verified data and reported monitored parameters used by the project holder.

- AENOR assessed the monitoring plan and its implementation according to the PD/13/.

- The participation of the stakeholders was confirmed.

- Assessed procedures that ensure quality control and assurance to identify and avoid errors or omissions in reported monitoring.

- The project holder included the compliance of the tools of the BCR Standard and its compliance with this monitoring period.

AENOR carried out the verification according to the BCR standard, and the assessment details are in the following sub-numbers of this report.

6.1 Project and monitoring plan implementation

6.1.1 Project activities implementation

The verification related to this monitoring period begins on 02/12/2019 to 30/04/2023. The project holder has a comprehensive database containing all pertinent data for the effective monitoring of activity implementation and the quantification of greenhouse gas (GHG) emission removals attributed to such activities. The audit team reviewed the information from the Monitoring Plan, which facilitates the assessment of internal procedures and QA/QC management, as well as the documentation related to the GIS database /2;15/. The review of the audit team involved evaluating the activities completed during the project monitoring period to ensure they aligned with the monitoring plan. To achieve this, the auditor interviewed project staff members and gathered field data. No discrepancies were found between the project implementation and the project description, except for the inclusion of passive regeneration. This inclusion was due to the low development

identified through satellite images, leading to a conservative approach regarding carbon removal derived from this stratum model.

Regarding to implementation status of the project, the Project Holder has monitored 1,303.72 hectares following distributed:

Specie	Area (ha)
Eucalyptus pellita	113.84
Pinus caribaea	1,186.34
A. mangium	1.70
Mixed natives	1.84
Total	**1,303.72**

Through the SIG information /3/ and the visit in the project area, the audit team confirmed the plantation area.

In the following table, show the implementation activities and respective assessment by the audit team:

Monitoring Plan	**Activities developed for the Monitoring Period**	**Assessment**
Project boundary monitoring	The PP implemented the spatial analysis, identification of the study area, monitoring of physical limits of the project.	The details were provided through the Annex SIG Procedure /3.11/ and on-site visit. The Annex SIG Procedure was evaluated and verified using the GIS data provided by the PP, along with table attributes. This information was confirmed during the on-site visit by tracking the boundaries and cover, and by taking checkpoints with GPS.
Monitoring of the forest establishment	The main activities corresponded to the which forest management monitoring, verification of	The activities described in the MR /1/ are aligned with the monitoring plan. During the on-site visit, the

	species and strata, and survival.	strata and condition of the plantations were verified. Additionally, interviews with staff and field workers corroborated the activities of the forest establishment.
Monitoring of forest management	The activities developed were stratification, monitoring strata, and monitoring changes in carbon contents.	The procedure the stratification detailed in the MR was confirmed through GIS Procedure, shapefiles of the strata, and on-site visit. During the on-site visit, the strata and condition of the plantations were verified. Additionally, interviews with staff and field workers corroborated the activities of the forest establishment

In addition, the PP has monitored the environmental ans social effects of the project, according to the mandatory resolution of the Regional Autonomous Corporation, CORPORINOQUIA /8/.

The project holder has implemented silvicultural management practices for the stands during the current monitoring period. This includes fertilization, planting, weed control, and maintaining firebreak rounds to minimize the risk of fires spreading to or from the plantations. The PP provided the evidence of the management /10/ and the respective procedures /11/. In addition, the audit team verified the activities during the inspection in the project area and the interviews conducted to workers of the farm.

6.1.2 Monitoring plan implementation and monitoring report

AENOR reviewed the monitoring documentation and verified that the data and parameters were correct and in line with the validated monitoring plan. Moreover, the audit team confirmed that the Monitoring Plan is according with the methodology applied. Likewise, the knowledge of the staff associated with the project monitoring activities was considered satisfactory by the audit team. In the same way, the GIS database /3/ is in accordance with the procedures described in the validated monitoring plan. Information was assessed to confirm that project boundaries are consistent with removals estimation of GHG. The reported parameters, including their source, monitoring

frequency, and review criteria, are according to the Monitoring Report and were verified as correct and in line with the validated monitoring plan.

According to the monitoring plan validated, the project monitoring has involved evaluating the condition of the forest stands on the ground and spatially monitoring the areas using cartography. Following is described the activities developed to compliance the monitoring plan and the respective assessment:

Procedure	Activities	Assessment
Spatial Analysis	Identification of the study area	The details were provided through the Annex SIG Procedure /3.11/. The interview with the professional was supplemented the assessment.
	Satellite image search and acquisition	
	Comparison with primary data	
	Outcomes	
Field Monitoring	Monitoring of physical limits of the project.: - Species planted - Monitoring mortality and replanting	The activities described in the MR /1/ are aligned with the monitoring plan, and not evidence changes.
	Monitoring of the forest establishment	
	Forest management monitoring: - Stand stratification: Levels are proposed in each type of stand:	The procedure the stratification detailed in the MR was confirmed through SIG Procedure, shapefiles of the strata, and on-site visit.
	- Low - Steady - Middle - High.	

The necessary management system procedures, including responsibility and authority for monitoring activities, have been verified to be consistent with the PD. The knowledge of the staff associated with the project monitoring activities was considered satisfactory by the audit team.

6.1.2.1 Data and parameters

Section 15.1 of the Monitoring Plan details how to implement the monitoring plan for changes in carbon content in established stands. The procedure has established the verification of species and strata according to the stand model to which they belong and survival monitoring, which is quantified in the field by sampling in temporary circular survival plots with an area 200 m^2.

About that the monitoring of net removals by sinks and data acquisition, the PP carried out through temporary or permanent plots, in which the dynamic growth process of the plantation is evaluated, to estimate the carbon content present in the aboveground and belowground tree biomass of the project. The Project Holder monitored mainly the

stratification according to changes in carbon contents. Sampling plots were established to identify the changes and evolution of carbon accumulation in the stands. These plots will be established based on cost-effectiveness criteria, maintaining a level of precision of ±10% of the mean, with a confidence level of 95%. The Calculation of the number of sample plots for measurements within A/R CDM Project activities v.2 was used to calculate the sample size. Details of the plots, as well as their location are provided in Section 14 of the MR and the procedure and results are detailed in Annex of Carbon Monitoring /6.1-6.4; 6.6/.

The parameters validated has no change for this verification.

Data / Parameter	**CC_{SHRUB}, i**
Data unit	Dimensionless
Description	Shrub canopy cover in shrub biomass Strata i
Source of data used	National source, national forest inventory, IPCC, UNFCCC, or Field measurement
Value (s)	0.5 Assessed: Default
Indicate what the data is used for (Baseline/Project/Leak Emissions Calculations)	Applied in the carbon shrub biomass Strata i. Baseline, Project Emissions Calculations.
Justification of choice of data or description of measurement methods and procedures applied	The Project Holder considered that biomass in shrubs is lower than biomass in trees, a simplified measurement method can be used to estimate shrub canopy cover. An ocular estimate of the crown cover can be made
QA/QC procedures applied	Determined in Monitoring Plan
Other comments	These parameters have no changed since the PD and first verification

Data / Parameter	***CF***
Data unit	*tC td.m-1*
Description	*Carbon fraction of dry matter for species of type j*

Source of data used	D´lima et al 2016[4]. IPCC 2003
Value (s)	*Pino Caribeae* 0.63 *E. pellita* 0.4 Assessed: File Calculation /6.9/ (No changed changed since the PD)
Indicate what the data is used for (Baseline/Project/Leak Emissions Calculations)	Baseline, Project emission calculation. Actual net GHG removals by each species in the project activity.
Justification of choice of data or description of measurement methods and procedures applied	The Project Holder considered that biomass in shrubs is lower than biomass in trees, a simplified measurement method can be used to estimate shrub canopy cover. An ocular estimate of the crown cover can be made
QA/QC procedures applied	Determined in Monitoring Plan
Other comments	These parameters have no changed since the PD and first verification

Data / Parameter	***R j***
Data unit	Dimensionless
Description	Root-shoot ratio appropriate for biomass stock. for species *j*
Source of data used	Table 3A.1.8 of IPCC GPG LULUCF, 2003
Value (s)	<table><tr><th>Fact.</th><th>*P. caribaea*</th><th>*E. pellita*</th></tr><tr><td>Biomass <50tha-1</td><td>0.46</td><td>0.45</td></tr><tr><td>50-150 tha-1</td><td>0.32</td><td>0.35</td></tr><tr><td>>150</td><td>0.23</td><td>0.2</td></tr></table>Assessed: File Calculation /6.9/

[4] Biomass and carbon stock from Pinus caribaea var. hondurensis under homogenous stands in southwest Bahia, Brazil. Ciência Rural, Santa Maria, v.46, n.6, p.957-962, jun, 2016. Biomass and carbon stock from Pinus caribaea var

Indicate what the data is used for (Baseline/Project/Leak Emissions Calculations)	Baseline, Project emission calculation. Actual net GHG removals by each species in the project activity. Applied in the eq. 68 of the methodology AR-AM0004 v.04 and AR-Tool 0014, in section 11 for the biomass and carbon shrubs. Applied in the eq. 68 of the methodology AR-AM0004 v.04 and AR-Tool 0014 V.4.2.
Justification of choice of data or description of measurement methods and procedures applied	Calculation of actual net GHG removals by sinks
QA/QC procedures applied	Determined in Monitoring Plan
Other comments	Conservative choice of default values These parameters have not changed since the PD and first verification

Data / Parameter	**Root-shoot ratio, *Rs***
Data unit	Dimensionless
Description	Root-shoot ratio for shrubs
Source of data used	IPCC and UNFCCC AR Tool 0014 V4.2.
Value (s)	0.4 Assessed: File Calculation /6.9/
Indicate what the data is used for (Baseline/Project/Leak Emissions Calculations)	Actual net GHG removals in project and baseline.
Justification of choice of data or description of measurement methods and procedures applied	Value applied and accepted by default for carbon estimates in shrubs. Data are provided by IPCC procedures 2003-2006.
QA/QC procedures applied	Determined in Monitoring Plan
Other comments	This process is applied to the shrub's biomass This parameter has not changed since the PD and first verification

Data / Parameter	BDR_{sf}
Data unit	Dimensionless

Description	The ratio of shrub biomass per hectare in land having a shrub crown.
Source of data used	AR Tool 0014 V 04.2
Value (s)	0.10 Assessed: File Calculation /6.9/
Indicate what the data is used for (Baseline/Project/Leak Emissions Calculations)	Actual net GHG removals in project and baseline.
Justification of choice of data or description of measurement methods and procedures applied	Value applied and accepted by default for carbon estimates in shrubs. Data are provided by IPCC procedures 2003-2006.
QA/QC procedures applied	Determined in Monitoring Plan
Other comments	This process is applied to the shrub's biomass

Data / Parameter	b_{FOREST}
Data unit	t d.m. ha^{-1}
Description	Default above-ground biomass content in forest in the region where the A/R CDM project activity is located
Source of data used	National source, national forest inventory. the tropical humid forest in Colombia. Phillips, et al, IDEAM 2014.
Value (s)	231.7 t d.m. ha^{-1} Assessed: File Calculation /6.9/
Indicate what the data is used for (Baseline/Project/Leak Emissions Calculations)	Applied in the biomass and carbon shrubs in the regeneration stratum.
Justification of choice of data or description of measurement methods and procedures applied	Value applied and accepted by default for carbon estimates in shrubs. Data are provided by IPCC procedures 2003-2006.
QA/QC procedures applied	Determined in Monitoring Plan
Other comments	This process is applied to the shrub's biomass

	This parameter has not changed since the PD and first verification

Data / Parameter	***DLP***
Data unit	%
Description	Desired level of precision
Source of data used	Project Holder: QA/QC
Value (s)	10% Assessed: File Calculation /6.9/
Indicate what the data is used for (Baseline/Project/Leak Emissions Calculations)	Calculation of actual net GHG removals by sinks
Justification of choice of data or description of measurement methods and procedures applied	Value applied and accepted by default for carbon standard.
QA/QC procedures applied	Determined in Monitoring Plan
Other comments	Required for the calculation of the number of plots ex-post

Data / Parameter	**Zα/2**
Data unit	Dimensionless
Description	Value of the statistic z (normal probability density function)
Source of data used	Assessed: File Calculation /6.9/
Value (s)	1.97
Indicate what the data is used for (Baseline/Project/Leak Emissions Calculations)	Measured, according to the confidence level
Justification of choice of data or description of measurement methods and procedures applied	Calculation of actual net GHG removals by sinks

QA/QC procedures applied	Determined in Monitoring Plan
Other comments	Required for the calculation of the number of plots ex-post

The audit team assessed the data and parameters monitored, including value, the equations and measuring methods, the source of data, and the QA/QC procedures applied. The following table summarizes the data and parameters used by the project proponent to calculate the ex-post GHG emission removals for the monitoring period assessed by AENOR:

Data/Parameters monitored

Data / Parameter	$A_{PLOT,i}$
Data unit	ha
Description	Sampled plot area; Strata area, Project area
Measured/Calculated/Default:	Measured.
Source of data used	Field measurement Assessed: GIS File /3/; Forestry Inventory /6.4;6.6/ and on-site visit.
Monitored parameter value(s)	500 m2 Confirmed during on-site visit
Monitoring equipment	Metric lengths of 30 m.
Measuring/ Reading/ Recording frequency.	Each monitoring
Methods and procedures applied	Forestry Inventory
Indicate what the data is used for:	Project: Estimation of biomass content in the Project area.
QA/QC procedures applied	Prescribed quality control/quality assurance (QA/QC) procedures on the national forest inventory are applied. Monitoring Plan

Data / Parameter	***Ai***
Data unit	ha
Description	Strata area
Measured/Calculated/Default:	Measured.

<table>
<tr><td>Source of data used</td><td>Through remote sensing analysis
Assessed: GIS File /3/ and on-site visit.</td></tr>
<tr><td>Monitored parameter value(s)</td><td>Strata area:
<table><tr><th>ESTRATA</th><th>AREA (ha)</th></tr><tr><td>Low</td><td>79.23</td></tr><tr><td>Steady</td><td>145.54</td></tr><tr><td>Middle</td><td>372.86</td></tr><tr><td>High</td><td>706.09</td></tr><tr><td>Total</td><td>1,303.7</td></tr></table>Assessed: GIS File /3/ and on-site visit.</td></tr>
<tr><td>Monitoring equipment</td><td>Landsat Satellite Images
Field surveys concerning the project boundary within which the A/R activity has occurred. site by site</td></tr>
<tr><td>Measuring/ Reading/ Recording frequency.</td><td>Each Verification: minimum every 2 years, maximum 5 years</td></tr>
<tr><td>Methods and procedures applied</td><td>Differentiation of spectral response according to biomass content.</td></tr>
<tr><td>Indicate what the data is used for:</td><td>Project: Estimation of biomass content at Strata level. Project</td></tr>
<tr><td>QA/QC procedures applied</td><td>Prescribed quality control/quality assurance (QA/QC) procedures on the national forest inventory are applied.

Monitoring Plan</td></tr>
</table>

Data / Parameter	***n***
Data unit	ha
Description	Total area of sampling plots in Strata i Total area of sampling plots in Strata i
Measured/Calculated/Default:	Calculated.
Source of data used	Field measurement Assessed: GIS File /3/ and on-site visit.

Monitored parameter value(s)	Number of plots per stratum: **ESTRATA** / **n** **Low** 35 **Steady** 22 **Middle** 37 **High** 23 **Total** 117 Assessed: GIS File /3/; Forestry inventory /6.3; 6.4; 6.6/ and on-site visit.
Monitoring equipment	NA
Measuring/ Reading/ Recording frequency.	Each Verification: minimum every 2 years, maximum 5 years
Methods and procedures applied	The sample size is determined by equating.
Indicate what the data is used for	Project: Determine adjustments to biomass estimates at the Strata level.
QA/QC procedures applied	In each verification process, new measuring tapes will be available to guarantee correct operation and accuracy of measurements. The sampling protocol was applied, and training of field personnel was developed. The developed procedure and the information obtained are then evaluated. Development of error control according to PDD. (Monitoring Plan)

Data / Parameter	$B_{TREE,l,jp,i}$
Data unit	kg tree^{-1}
Description	Biomass of tree l of species j in sample plot p of stratum i;
Measured/Calculated/Default:	Field measurement
Source of data used	Field measurement Assessed: Forestry Inventory / /and on-site visit.
Monitored parameter value(s)	Assessed: File Calculations /6.1;6.3;6.6/; Forestry inventory /6.4/ and on-site visit.
Monitoring equipment	

Measuring/ Reading/ Recording frequency.	Each Verification: minimum every 2 years, maximum 5 years
Methods and procedures applied	na
Indicate what the data is used for	Project: Applied in the biomass by tree, where the number of samplings with diameter below the range of diameter applicable to the allometric or volume equations is high.
QA/QC procedures applied	The sample size should be sufficient to reduce the statistical variability of sampling. The samples are harvested and properly weighed in a weighing scale. Regarding the Weighing scale, it is recommended to use new scales in each verification to reduce precision errors (Monitoring Plan)

Data / Parameter	**DAP**
Data unit	cm or any length unit as specified
Description	Diameter at the breast height of a tree. To determine it, equations (1) and (2) are proposed, DBH could be any diameter or dimension measurement (for example, basal diameter, root neck diameter, basal area, etc.) used as a data source for the model.
Measured/Calculated/Default:	Measured
Source of data used	Field measurement in sampling plots
Monitored parameter value(s)	Assessed: Forestry inventory /6.4/ and on-site visit.
Monitoring equipment	Diametric tape. (-+ 1mm error)
Measuring/ Reading/ Recording frequency.	Each Verification: minimum every 2 years, maximum 5 years
Methods and procedures applied	direct measurement.
Indicate what the data is used for	Project: Applied in allometric or volume equations, for each species.

QA/QC procedures applied	Project Holder describe following steps: • Data cross-checking was done on sampling plots. • New diameter tapes were used for the inventory. • Staff received training on proper measurement techniques and equipment use. • An audit process corroborated data in over 10% of the plots. • Metallic diametral tapes, which are more precise, were used. • A calibration tape is kept in perfect condition at headquarters and is not used in the field. • Tapes with calibration issues are replaced with new metallic tapes. The information is described in the Monitoring Plan. During on-site visit the audit team confirmed the procedures.

Data / Parameter	***H***
Data unit	Meters (m)
Description	Tree height
Measured/Calculated/Default:	Measured
Source of data used	Field measurement in sampling plots
Monitored parameter value(s)	Assessed: Forestry inventory /6.4/ and on-site visit.
Monitoring equipment	Forestry laser II During the on-site was verified the calibration equipment
Measuring/ Reading/ Recording frequency.	Each Verification: minimum every 2 years, maximum 5 years
Methods and procedures applied	na
Indicate what the data is used for	Project: Applied in allometric or volume equations, for each species.

QA/QC procedures applied	Project Holder describe following steps: • Random sampling was conducted in over 10% of the plots to verify height measurements. • Trees under 5 meters are measured with a tape measure. • A calibration tape is kept in perfect condition at headquarters and is not used in the field. • Tapes with calibration issues are replaced with new metallic tapes. • Trees over 5 meters are measured with digital hypsometers, which are calibrated before fieldwork. The information is described in the Monitoring Plan. During on-site visit the audit team confirmed the procedures.

Data / Parameter	***T***
Data unit	Year
Description	The period between successive carbon storage estimates.
Measured/Calculated/Default:	Calculated
Source of data used	Recorded Time
Monitored parameter value(s)	4.14 year. Assessed: Monitoring Report Monitoring Period: 02/12/2019 to 04/30/2023
Monitoring equipment	N.A.
Measuring/ Reading/ Recording frequency.	Each Monitoring
Methods and procedures applied	
Indicate what the data is used for	Project: Estimate reduced emissions for the verification period.
QA/QC procedures applied	The QA/QC for the activities of the Project are described in the Monitoring Report.

Regarding quality control in the monitoring procedures, the verification team confirmed that the project created a management structure that enables the visual representation of a command and responsibility hierarchy to ensure control over the information quality. As AENOR was able to replicate the calculations and come up with identical results, it considers that the provided spreadsheets accurately and clearly depict the results. The methodology, default values, and formulas employed are appropriate and align with the

monitoring plan and the MR document. Therefore, the net amount of GHG emission removals estimated ex post are considered accurate and realistic. Likewise, the project holder has complied with the application of the BCR tool "Monitoring, Reporting and Verification (MRV)"

6.1.2.2 Sustainable development safeguards (SDSs)

The PP has demonstrated that the project has permits established by the regional environmental authority Corporinoquia (CORPORINOQUIA). The document (Resolution 600.36.21.0032) allows the environmental authority to monitor the project regarding use and care of the resources through the Environmental Management Plan /8/. The Project Holder has provided information about environmental aspects in Section 8 of the MR, which was cross-checked during the interviews with the local government, Corporinoquia, and the visit in the project area.

Likewise, in Section 9, the PP has presented the official information about the social aspects, and the benefits are included in the Annexes /7/. The audit team corroborated the information through the project's personnel.

Following a review of the documents as well as the information and documentation gathered by the audit team during the visit, it was determined that the information provided is reliable and the PP determined through the ***SDSs Tool*** /12.1/ the potential impacts, which the assessment is detailed in the following table:

Resource	**Could the project/initiative activities potentially entail or result in:**	**Response**	**Mitigation or preventive action**	**Assessment**
Land use: Resource Efficiency and Pollution Prevention and Management:	Inadequate recycling and reuse of project-related resources, leading to unnecessary waste and environmental impact?	Potentially	The Project complies with the measures of adequate management of the resulting wastes in forestry activities, within the framework of environmental regulation established by the corporation.	- Environmental commitments compliance /8/. - Assessment of implementation activities. - Visit on-site by the audit team. - Interview with Representatives Corporinoquia.

Resource	Could the project/initiative activities potentially entail or result in:	Response	Mitigation or preventive action	Assessment
Land use: Resource Efficiency and Pollution Prevention and Management:	Land degradation or soil erosion, leading to the loss of productive land?	PP has no identified risks: The project is developed on degraded soils with a history of pressure from extensive livestock farming.	NA	- Environmental commitments compliance /8/. - Assessment of implementation activities. - Visit on-site by the audit team. - Interview with Representatives Corporinoquia. - Assessment Supplementary and Secondary Information /22/.
	Contaminating soils and aquifers with pollutants, chemicals, or hazardous materials?	PP has no identified risks: The forest plantations and their establishment plan include proper management of water resources in accordance with the regulations and permits issued by Corporinoquia.	NA	- Environmental commitments compliance /8/. - Assessment of implementation activities /4;6/.

Resource	Could the project/initiative activities potentially entail or result in:	Response	Mitigation or preventive action	Assessment
	Air and water pollution resulting from project-related emissions, discharges, or improper waste disposal practices?	PP has no identified risks: The disposal of materials into water sources or burns that could affect air quality is not considered.	NA	- Environmental commitments compliance /8/. - Assessment of implementation activities /4;6/. - Visit on-site by the audit team (Annex 5 of this report).
	Detrimental excess of nutrients caused by the use of fertilizers and/or pesticides?	PP has no identified risks: The plantations of Pinus caribaea, Eucalyptus pellita, and other forest species established in the project do not require high doses of fertilizers or pesticides due to their adaptability and resistance to local conditions. The plantations are over	NA	- Environmental commitments compliance /8/. - Assessment of implementation activities. /4;6/ - Visit on-site by the audit team (Annex 4 of this report).

Resource	Could the project/initiative activities potentially entail or result in:	Response	Mitigation or preventive action	Assessment
		eight years old; therefore, fertilization or weed control through chemical means is not carried out.		
	Inadequate waste management practices, leading to the improper disposal of project-related waste and potential environmental harm?	PP has no identified risks: All waste generated from project activities (nurseries, soil preparation, use of oils and other chemicals) is properly disposed of in accordance with the environmental management guidelines established by Corporinoquia.	NA	- Environmental commitments compliance /8/. - Assessment of implementation activities /4;6/. - Visit on-site by the audit team (Annex 4 of this report).

Resource	Could the project/initiative activities potentially entail or result in:	Response	Mitigation or preventive action	Assessment
	Inefficient resource use, including energy, water, and raw materials, leading to increased environmental footprint?	PP has no identified risks: the project does not use direct irrigation in the plantations or energy for their establishment and management. As a result, the environmental footprint is minimal, contributing to carbon footprint mitigation in other productive sectors.	NA	- Environmental commitments compliance /8/. - Assessment of implementation activities /4;6/. - Visit on-site by the audit team (Annexes 4 and 5 of this report).
	Losing productive agricultural land to urban expansion, impacting local food production, rural livelihoods, and overall food security?	PP has no identified risks: The project is being developed in a region with a low population density.	NA	- Visit on-site by the audit team. - Assessment of implementation activities. - Visit on-site by the audit team (Annex 4 of this report).

Resource	Could the project/initiative activities potentially entail or result in:	Response	Mitigation or preventive action	Assessment
	Urbanization, leading to the urban heat island effect, impacting local climates and potentially contributing to higher energy consumption for cooling?	PP has no identified risks: Not applicable to the project, as it is carried out in rural areas far from urban zones.	NA	- Visit on-site by the audit team (Annexes 4 and 5 of this report).
	Disrupting natural drainage systems, leading to increased vulnerability to floods, soil erosion, or other hydrological issues?	PP has no identified risks: Natural watercourses are not modified, and irrigation is not carried out through flooding.	NA	- Environmental commitments compliance /8/. - Assessment of implementation activities /6/. - Visit on-site by the audit team (Annexes 4 and 5 of this report).
	Deforestation or degradation of forested areas impacting carbon sequestration, biodiversity, and ecosystem services?	PP has no identified risks: The main objective of the project is to change land use from degraded pastures to commercial forest plantations and natural forest cover, increasing	NA	

Resource	Could the project/initiative activities potentially entail or result in:	Response	Mitigation or preventive action	Assessment
		atmospheric carbon sequestration and storing it long-term in plant tissues.		
	Changes in agricultural practices, such as intensive monoculture, leading to soil degradation, loss of biodiversity, and increased vulnerability to pests?	PP has no identified risks: Agricultural practices that negatively affect soil conditions are not promoted. No nutrient- and pesticide-intensive crops are established.	NA	- Environmental commitments compliance /8/. - Assessment of implementation activities /4; 11/. - Visit on-site by the audit team (Annex 4 of this report).
	Urbanization or infrastructure development leading to changes in land use patterns and potential habitat fragmentation?	PP has no identified risks: the project does not involve urbanization processes or the development of infrastructure that would cause significant	NA	- Environmental commitments compliance /8/. - Visit on-site by the audit team.

Resource	Could the project/initiative activities potentially entail or result in:	Response	Mitigation or preventive action	Assessment
		changes in land use, landscape, or any other dimension.		
Water	Exacerbating water scarcity or depleting water resources?	Potentially	The Project requests permission to use the water resource from the environmental corporation. These permits rest as evidence in the environmental permit portfolio and in the project's environmental management measures plan.	- Environmental commitments compliance /8/. - Visit on-site by the audit team. - Interview with Representatives Corporinoquia (Annex 4 of this report).
	Water pollution, including contamination of rivers, lakes, oceans, or aquifers as a result of project-related activities such as emissions, spills, or waste disposal?	Potentially	The containers and disposable materials shall be properly disposed of in accordance with the regulations established by Corporinoquia. Hazardous or environmentally harmful materials will be taken to designated facilities where they shall be properly destroyed.	

Resource	Could the project/initiative activities potentially entail or result in:	Response	Mitigation or preventive action	Assessment
	Disrupting aquatic ecosystems, including marine life, river ecosystems, or wetlands, due to changes in water quality, temperature, or flow patterns?	PP has no identified risks: The monitoring of these actions is carried out by the project's technical team and supervised by Corporación Corporinoquia.	NA	- Environmental commitments compliance /8/. - Visit on-site by the audit team. Interview with Representatives Corporinoquia
	Altering coastal dynamics, including erosion, sedimentation, or changes in sea levels?	PP has no identified risks: Not applicable. These conditions are not present in the project region	NA	
	Displacing or negatively impacting wetland habitats, affecting the unique biodiversity and ecosystem services provided by wetlands?	PP has no identified risks: No flood-prone areas or zones will be intervened.	NA	- PD - Assessment Supplementary and Secondary Information /22/. - GIS Data /3/

Resource	Could the project/initiative activities potentially entail or result in:	Response	Mitigation or preventive action	Assessment
	Altering river flow patterns, potentially leading to downstream impacts on water availability, sediment transport, and ecosystems?	PP has no identified risk: There are no alterations in the flow of water currents due to project activities, either within or outside the project area. There is no occupation of riverbeds, flood zones, or diversions that could increase sediment flow	NA	
	Depleting aquifers and groundwater resources as a result of the project's activities, impacting local water supplies and ecosystem sustainability?	PP has no identified risks: The forest plantations rely on rainwater, so no water will be taken from aquifers or natural watercourses for their	NA	- Environmental commitments compliance /8/. - Interview with Representatives Corporinoquia

Resource	Could the project/initiative activities potentially entail or result in:	Response	Mitigation or preventive action	Assessment
		establishment, management, or maintenance		
	Mountainous terrains, including changes in snowmelt patterns, glacier dynamics, or alterations in water runoff?	PP has no identified risk: Not applicable. These conditions are not present in the project region	NA	- GIS Data /3/
	Disrupting lake ecosystems, including changes in water quality, nutrient levels, or habitat disturbance?			- PD - Assessment Supplementary and Secondary Information /22/.
	Contributing to ocean acidification, with potential consequences for marine life and coral reef ecosystems?			
Biodiversity and ecosystems	Inadequate monitoring and assessment of biodiversity within the project area, making it Challenging to identify and	Potentially	A process of monitoring changes in biodiversity around the project to be implemented. Noting that new	- Environmental commitments compliance /8/. - Interview with Representatives Corporinoquia

Resource	Could the project/initiative activities potentially entail or result in:	Response	Mitigation or preventive action	Assessment
	address changes over time?		forests are promoting the connectivity of patches of natural forests and new wildlife refuges. These actions are within the environmental management measures of the project.	- Biodiversity Inventory /12.3/
	Habitat destruction or fragmentation, impacting biodiversity by reducing available habitats for various species?	PP has no identified risks: It is not affected. The project contributes to improving habitat conditions for wildlife	NA	- Environmental commitments compliance /8/. - Interview with Representatives Corporinoquia Biodiversity Inventory /12.3/
	Introducing invasive species, which could negatively affect native flora and fauna and disrupt local ecosystems?	Potentially	Although the commercial forest species established in the project are considered non-native, they do not negatively impact fauna or flora since they are NOT classified as invasive. (CONIF, 1998). The project provided plots located in natural	

Resource	Could the project/initiative activities potentially entail or result in:	Response	Mitigation or preventive action	Assessment
			ecosystems, where the absence of introduced species is evident, and all the species found are native to the region.	
	Altering ecosystem dynamics, including changes in species composition, trophic interactions, or nutrient cycles on the environment?	Potentially	The forest cover brings and promotes positive benefits by improving nutrient flows, creating new habitats for wildlife, and enhancing connectivity between forest remnants	- Environmental commitments compliance /8/. - Interview with Representatives Corporinoquia Biodiversity Inventory /12.3/
	Disrupting migration patterns for wildlife species, such as birds, mammals, or aquatic organisms?	PP has no identified risks: The project aims to improve habitat conditions through new forest cover and facilitate the connectivity of ecosystems and gallery forests in the region	NA	- Environmental commitments compliance /8/. - Interview with Representatives Corporinoquia Biodiversity Inventory /12.3/

Resource	Could the project/initiative activities potentially entail or result in:	Response	Mitigation or preventive action	Assessment
	Chemical contamination or pollution negatively impacting biodiversity in soil, water, or air?	Potentially	The project complies whith the regulations of the Environmental Authority (Corporinoquia)	- Environmental commitments compliance /8/. - Interview with Representatives Corporinoquia
	Overexploiting natural resources, such as timber, water, or other materials, leading to declines in biodiversity and ecological balance?	PP has no identified risks: The project aims to generate raw materials derived from timber plantations and does not utilize or exploit native fauna or flora species.	NA	
	Overharvesting species at rates faster than they can actually sustain themselves in the wild?		NA	
	Climate change-induced impacts on biodiversity, including shifts in species distributions, changes in phenology, or increased vulnerability to extreme weather events?	PP has no identified risks: The project was developed as an initiative to mitigate climate change through atmospheric carbon sequestration		

Resource	Could the project/initiative activities potentially entail or result in:	Response	Mitigation or preventive action	Assessment
	Negatively impacting endangered or threatened species within the project area, either directly or indirectly through habitat changes or other disturbances?	PP has no identified risks: The purpose of the project is to conserve the forest remnants within the project area, expand these coverages by avoiding interventio n in buffer zones as established by Corporinoq uia regulations	NA	- Environmental commitments compliance /8/. - Interview with Representatives Corporinoquia - Visit on-seite. Checkpoints the native forest.
	Reducing genetic diversity within populations, potentially leading to decreased resilience and adaptability of species in the face of environmental changes?	PP has no identified risks: The purpose of the project is to conserve the forest remnants within the project area and create new commercial and natural forests without	NA	- Environmental commitments compliance /8/. - Interview with Representatives Corporinoquia. - Biodiversity Inventory /12.3/

Resource	Could the project/initiative activities potentially entail or result in:	Response	Mitigation or preventive action	Assessment
		affecting the biological diversity of the region's natural spaces.		
	Pressure on vulnerable ecosystems?	PP has no identified risks: The creation of new commercial forests reduces the demand for wood from natural forests and helps protect habitats.		- Environmental commitments compliance /8/. - Interview with Representatives Corporinoquia - Visit on-site. Checkpoints the native forest.
Climate Change	PP has no identified risks in this resource.	The project promotes climate change mitigation by capturing atmospheric carbon in the AFOLU sector through A/R activities.		The project's objectives, along with interviews with stakeholders and other entities, confirmed the benefits for climate change mitigation.
Labor and Working Conditions	Unsafe working conditions, exposing project stakeholders to potential hazards or accidents before, during and after the	Potentially	Forestry activities involve certain risks to worker safety. However, mitigation measures include strict adherence to occupational safety regulations,	Interviews with stakeholders. the PP conducts a periodic training program /4/.

Resource	Could the project/initiative activities potentially entail or result in:	Response	Mitigation or preventive action	Assessment
	implementation of the activities		enrolling workers in occupational risk insurance programs, providing personal protective equipment, and conducting regular training and monitoring. The project is periodically supervised by third parties, such as Occupational Risk Administrators (ARL), to ensure compliance with safety protocols.	
	PP has no identified risks in in following resources: - Forced labor, or human trafficked labor, -Child labor or forced labor practices during the project - Exploitative labor practices, such as inadequate wages, excessive working hours, or poor working conditions for the	The Project complies with national labor regulations, including employment contracts with all benefits and entitlements, as well as measures for the prevention and mitigation of occupational risks.		Interviews with stakeholders and local government, along with the confirmation of labor regulations, verified that there are no risks in labor and working conditions /11/. Likewise, the PP conducts a periodic training program /4/.

Resource	Could the project/initiative activities potentially entail or result in:	Response	Mitigation or preventive action	Assessment
	personnel engaged during the project activities. - Discrimination in employment, including unequal opportunities, biased hiring practices, or unfair treatment based on factors such as gender, ethnicity, or other characteristics. -Violating workers' rights, including issues related to freedom of association, collective bargaining, or other fundamental labor rights during the project's activities. - Unfair treatment, exploitation, or inadequate protections for contractual workers or migrant laborers. - Inadequate grievance mechanisms, making it challenging for workers to address concerns, report			

Resource	Could the project/initiative activities potentially entail or result in:	Response	Mitigation or preventive action	Assessment
	issues, or seek resolution for labor- related problems. - Insufficient social welfare support, such as healthcare, insurance, or other benefits for workers engaged in project activities. - Displacement or negative impacts on local communities due to labor-related issues, including challenges related to employment opportunities and livelihoods. - Lack of training			
Gender equality and women empowerment	PP has no identified risks in this resource.	Both men and women have equal employment opportunities.		Interviews with stakeholders verified that there are no risks about the gender equality.
Land acquisition, Restrictions on Land Use, Displacement, and Involuntary Resettlement	PP has no identified risks in this resource.	These are land titles that belong to the project and the relevant land uses, for which local government permits are sought.		Assessment of the land tenure /9/ and interviews with the local government (La Primavera).

Resource	Could the project/initiative activities potentially entail or result in:	Response	Mitigation or preventive action	Assessment
Indigenous Peoples and Cultural Heritage	PP has no identified risks in this resource.	This does not apply to the project area since the properties were not inhabited by ethnic communities.		Certification from the Ministry of the Interior confirming the absence of communities in this territory or its use for spiritual and cultural activities /9.7/ Assessment of the land tenure /9/ and interviews with the local government (La Primavera).
Community and Health and safety	PP has identified risk, only in the following resource: - Traffic accidents or road safety hazards associated with increased traffic flow or transportation activities related to the project. - Workers exposure to hazardous conditions, physical attacks, or inadequate safety measures - Inadequate health infrastructure and services in the project area,	Potentially	The mi preventive activities are following: -All transportation activities involve a risk of accidents, which is mitigated through measures such as setting a maximum speed limit, maintaining critical road sections, and providing staff training on best practices and traffic regulations. - Forestry activities involve certain risks to worker safety. However, mitigation measures include	Interviews with stakeholders. The PP conducts a periodic training program /4/.

Resource	Could the project/initiative activities potentially entail or result in:	Response	Mitigation or preventive action	Assessment
	leading to challenges in addressing community health needs and emergencies		strict adherence to occupational safety regulations, enrolling workers in occupational risk insurance programs, providing personal protective equipment, and conducting regular training and monitoring. - An annual health brigade is conducted for all workers to promote preventive healthcare and minimize medical emergencies whenever possible.	
Corruption	PP has no identified risks in this resource.	The project is a private initiative, ensuring detailed monitoring of resources through financial audits, financial statement reporting, tax payments and declarations, and controls that prevent misappropriation or diversion of funds into unjustifiable or illegal activities.		During the interviews with stakeholders belongs to entities, and the on-site visit, the audit team had not found any evidence of corruption actions. The PP provide the Statement of "Legitimate Source of Founds and Licit Activities" /12.2/

Resource	Could the project/initiative activities potentially entail or result in:	Response	Mitigation or preventive action	Assessment
Economic Impact	PP has no identified risks in this resource.	The presence of the project has led to an increase in formal and permanent employment opportunities in the region.		During the interviews with the stakeholders the people indicated positive impacts, for the employe generation. and forestry training.
Governance compliance	PP has no identified risks in this resource.	The project is a private initiative.		The project has demonstrated compliance with national and local regulations /8; 18; 20/.

Table adapted to the SDs tool of the project /12.1/

Both environmental and social aspects were provided under reliable supports and official documents; these sources and references were corroborated and included in the document review (see Annex 3 of this report). Similarly, the PP has utilized the Sustainable Development Safeguards (SDS) tool V1.0, presenting reliable arguments and corresponding evidence, all of which were thoroughly evaluated by the audit team. As a result, AENOR draws the conclusion that the pertinent data and underlying assumptions are consistent, trustworthy, reasonable, and appropriate for the project area.

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

The PP contained procedures to information management both the GHG reduction and the monitoring activities, these procedures are included in the Monitoring Report and Annexes of Protocols and Guidelines /11/. The PP has staff in the area to verify each activity of the monitoring plan and follow up on the indicators frequently.

The frequency, responsibility, and authority for recording, monitoring, measuring, and reporting on project activities have been through in Section 15 - Quality assurance and control in monitoring procedures. This procedure was evaluated during the reviewing of documents and the field visit. Main activities to ensure transparent and accurate estimates of GHG removals provided by the project are the following:

- Reliability in field measurements.

- Verification of input data and analysis.

- Safeguarding of information.

- Data and parameters to quantify emissions reduction.

The audit team verified that the data related to GHG emissions and removals monitoring activities includes appropriate quality and control procedures, as well as compliance procedures in accordance with the methodology and monitoring plan (including frequency, measures, and other relevant aspects). The procedures established by the project holder considered the reliable sources /22/, data and parameters /6.9/, uncertainty management, and QA/QC procedures (including in the Monitoring Plan, Section 15 of the MR).

Therefore, the audit team considers that the PP compliance procedures related to the management of quality control for monitoring activities and the results of reductions in GHG are credible and transparent methods. AENOR verified the protocol for taking and storing information and considered that the procedure is appropriate and consistent with the monitoring plan and the BCR Standard requirements, Similarly, through the interviews conducted during the on-site visit, the audit team was able to confirm that the project staff has carried out the implementation activities under quality control.

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

The audit team assessed compliance with methods for the periodic calculation of GHG removals and leakage data according to the methodology BCR001 and respective tools. For this assessment, the audit team reproduced the calculations of selected samples to ensure the accuracy of the results. Similar to this, the appropriate source was consulted for references pertaining to analytical procedures or default values. The data and parameters for project control and GHG removal accounting are to be monitored, according to the monitoring plan. Following find the assessment developed by the audit team:

- Boundaries verification: During the on-site visit, the audit team checked the GIS file /3/ and took checkpoints to confirm the project area's boundaries and strata. The procedures ensured that the data collected were accurate and reliable, allowing for a thorough assessment of the project's boundaries and characteristics. Moreover, the data was cross-check with the calculation files /6/ and Monitoring Report /1/.
- Source parameters and activity data: The audit team verified that the sources used to calculate GHG removals /6.9; 22/ were reliable and aligned with the validated parameters and BCR requirements.
- Monitoring net removals: During the on-site visit, the audit team confirmed the procedure for monitoring net removal (Section 15 of the MR) through re-measurement plots using random sampling by stratum.

- Estimation of carbon content over time: The audit team reviewed the calculation file /6.9/ and, through cross-checking, confirmed that the procedure was accurately followed.

According to the above, AENOR confirms that the methods defined by the Project Holder for the periodic calculation of GHG reductions or removals and leakage are adequate, consistent, and aligned with the methodology applied and the BCR Standard.

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

The steps to guarantee and regulate data quality as well as the processes to determine the removals findings were outlined in the Field Measurement Protocol /11.1/. The roles establish the assessment of each activity of the monitoring:

QC activity	Procedures
Check those assumptions and criterion for the selection of activity data, emission factors and other estimation parameters are documented	• Cross-check descriptions of activity data, emission factors and other estimation parameters with information on source and sink categories and ensure that these are properly recorded and archived.
Check for transcription errors in data input and reference.	• Confirm that bibliographical data references are properly cited in the internal documentation • Cross-check a sample of input data from each source category (either measurements or parameters used in calculations) for transcription errors.
Check that emissions and removals are calculated correctly.	• Reproduce a representative sample of emission or removal calculations. • Selectively mimic complex model calculations with abbreviated calculations to judge relative accuracy.
Check that parameter and units are correctly recorded and that appropriate conversion factors are used.	• Check that units are properly labeled in calculation sheets. • Check that units are correctly carried through from beginning to end of calculations. • Check that conversion factors are correct. • Check that temporal and spatial adjustment factors are used correctly.

QC activity	Procedures
Check the integrity of database files.	• Confirm that the appropriate data processing steps are correctly represented in the database. • Confirm that data relationships are correctly represented in the database. • Ensure that data fields are properly labeled and have the correct design specifications. • Ensure that adequate documentation of database and model structure and operation are archived.
Check for consistency in data between categories.	• Identify parameters (e.g., activity data, and constants) that are common to multiple categories of sources and sinks, and confirm that there is consistency in the values used for these parameters in the emissions calculations.
Check that the movement of inventory data among processing steps is correct	• Check that emission and removal data are correctly aggregated from lower reporting levels to higher reporting levels when preparing summaries. • Check that emission and removal data are correctly transcribed between different intermediate products.
Check that uncertainties in emissions and removals are estimated or calculated correctly.	• Check that qualifications of individuals providing expert judgment for uncertainty estimates are appropriate. • Check that qualifications, assumptions and expert judgments are recorded. Check that calculated uncertainties are complete and calculated correctly. • If necessary, duplicate error calculations on a small sample of the probability distributions used by Monte Carlo analyses.
Undertake review of internal documentation	• Check that there is detailed internal documentation to support the estimates and enable reproduction of the emission and removal and uncertainty estimates. • Check that inventory data, supporting data, and inventory records are archived and stored to facilitate detailed review. • Check integrity of any data archiving arrangements of outside organizations involved in inventory preparation.
Check time series consistency.	• Check for temporal consistency in time series input data for each category of sources and sinks. • Check for consistency in the algorithm/method used for calculations throughout the time series.
Undertake completeness	• Confirm that estimates are reported for all categories

QC activity	Procedures
checks	of sources and sinks and for all years. • Check that known data gaps that may result in incomplete emissions estimates are documented and treated in a conservative way.
Compare estimates to previous estimates.	• For each category, current inventory estimates should be compared to previous estimates, if available. If there are significant changes or departures from expected trends, re-check estimates and explain the difference.

Source: Field Measurement Protocol /11.1/[5].

AENOR considers that the roles, responsibilities and procedures determined by the project holder has been aligned with the BCR requirements.

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

To evaluate the contribution of the Sustainable Development Goals, the Project Holder provided the compliance through the SGD tool, and the evidence by each SGD determined by the project.

Following is described the ways to evaluate each result of the SDGs provided by the Project Holder:

Table 9. SDG applied.

SDG	Indicator	Project Activity	Activities contributing	Assessment
12. Responsible Consumption and Production	12.1.1. Number of countries developing, adopting, or implementing policy instruments to support the transition to sustainable consumption and production patterns	Sustainable production of commercial timber.	A project that contributes to the generation of raw wood for industry and power generation.	The project demonstrates the contribution through commercial plantation cover adapted to the region. The results are evidenced in GIS file /3/, training and hiring workers /4;7/ and

[5] The procedures are based in Methodology AR-AM0004/Version 04 to ensure quality and quality control in the information taken and its handling.

SDG	Indicator	Project Activity	Activities contributing	Assessment
13. Climate Action	13.1.1. Number of dead, missing and directly affected persons attributed to disasters per 100,000 people	Reduction of burning pastures and savannas in the Colombian Orinoquia.	Establish new commercial and natural forests, which mitigate the risk of disaster from burning.	compliance to environmental commitments /8/. The on-site visit and interviews with the stakeholders supplemented the assessment.
	13.1.2. 13.1.2 Number of countries adopting and implementing national disaster risk reduction strategies in line with the Sendai Framework for Disaster Risk Reduction 2015-2030		Change in land use, pastures and savannas that are subject to annual burning, to have commercial and natural forests.	Project has reduced in GHG emissions. The results were evaluated through the calculations ex post /6.5/, Satellite Images /2/ GIS information /3/ and Monitoring Report /1/. The on-site visit and interviews with the stakeholders supplemented the assessment.
	13.2.2. Total annual greenhouse gas emissions	Land use change in AFOLU sector (A/R)	New forests planted in areas that were historically subject to burning.	
15. Life on Land	15.1.1 Forest area as a proportion of total land area	Land use change in AFOLU sector (A/R)	New commercial and natural forests in areas of regular burning.	
	15.1.2 Proportion of sites important for terrestrial and freshwater biodiversity that are part of protected areas, by type of ecosystem.	Increase water protection zones.	Increase in the protection bands (443,66) which are not taken into account for project activities and are embedded in the protection of water sources and contribution to passive natural restoration of 114.68 ha, in eligible areas.	
	15.2.1 Progress in sustainable forest management	Promote new forest coverages that provide goods and services to the community in harmony with the protection of other	Hectares of forested forests that contribute to the generation of employment, under environmental responsibility and protection of strategic regional ecosystems.	The project demonstrates the contribution through commercial plantation cover adapted to the region. The on-site visit and interviews with the stakeholders supplemented the assessment.

SDG	Indicator	Project Activity	Activities contributing	Assessment
		regional forest ecosystems.		
	15.3.1 Proportion of degraded land in relation to total area	Reforestation of areas that were subject to periodic burning, degrading the soil.	Hectares of new natural and commercial forests.	

Table adapted by the SGD Tool of the project /5/

Based on the above, AENOR verified compliance with the contribution to the Sustainable Development Goals (SDGs) of the project with the SDG Tool v1.0 /5/ provided by the Project Holder. The project proponent identified the goals, targets, and activities related to the SDGs. The annex provided by the project holder includes, for each monitoring activity, project activity, contribution of the activity, type of activity, unit of measurement (activity indicator), and the respective documentation for each monitoring period. Similarly, the audit team confirmed that the supporting documentation had been correctly linked by the project holder.

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

This section is not applicable for the project.

6.2 Quantification of GHG emission reductions and removals

The audit team performed a review of all input data, parameters, formulae, calculations, conversions, resulting uncertainties and output data to ensure consistency with the criteria set out in Section 2 of this report, the calculation methodologies employed.

The steps taken to assess the consistency of the GHG emission removals quantification, in accordance with the applicable requirements in the applied methodology and the VVM were applied according to the information provide in the MR, Section "16 Quantification of GHG emission reduction / removals", as follows:

- Identification of appropriate methods and equations according activity data and project type, tree carbon stocks, above-ground, and below-ground biomass, volume of trees.
- Verification of information provided in GIS.
- Verification of values and source of data when they are provided from secondary information.

- Verification of data units.
- Verification of complete and adequate implementation of methods and equations in spreadsheet.
- The verification team reproduced the calculations of selected samples to ensure the accuracy of the results. Where appropriate, references for analytical methods or default values were verified with the relevant source (See table 6).

6.2.1 Methodology deviations (if applicable)

The Project Holder continue with the methodology applied (CDM - AR-ACM0003. CDM Afforestation and reforestation of lands except wetlands), however, based in the conservative approach, and uncertainty criteria, the project has calculated the uncertainty according to Section 15 and 15.1 of the BCR001 Methodology, which it is based on AR-TOOL14 Methodological tool: Estimation of carbon stocks and change in carbon stocks of trees and shrubs in A/R CDM project activities Version 04.2.

6.2.2 Baseline or reference scenario

For this verification (No. 2), no has been changed, nor has the reassessment of the baseline or reference scenario. Therefore, reference emissions are considered zero, according to the methodology applied.

6.2.3 Additionality

The additionality conditions were no change in current verification. The emission removals do not correspond to emission reductions attributable to the implementation of legally required actions; this information was corroborated through the interviews with the environmental authority entity (Corporinoquia) and the local government (La Primavera Municipality).

6.2.4 Conservative approach and uncertainty management

The PP has applied the Tool for carbon removals in projects AR, BCR0001 to calculate the uncertainty:

$$\Delta C_{ARB} = C_{ARB,t2} - C_{ARB,t1} \qquad \textit{Eq. 1 of tool.}$$

$$\mu_{\Delta C} = \frac{\sqrt{(\mu_1 x C_{ARB,t1})^2 + (\mu_2 x C_{ARB,t2})^2}}{|\Delta C_{ARB}|} \qquad \textit{Eq. 2 of tool.}$$

Where:

ΔC_{ARB}: Change between two points in time t1 and t2 in tree carbon stocks. tCO_{2e}

$C_{ARB,t1}$ Tree carbon stock in time t_1, tCO_{2e}

$C_{ARB,t2}$ Tree carbon stock in time t_2, tCO_{2e}

$\mu_{\Delta C}$ Uncertainty in ΔC_{ARB}

$\mu_1, \mu_2,$ Uncertainty in $C_{ARB,t1}, C_{ARB,t2}$ respectively.

The values of the above variables are following:

ΔC_{ARB}:	$C_{ARB,t1}$	μ_1	$C_{ARB,t1}$	μ_2	$\mu_{\Delta C}$
179,175	198,799	0.07*	378,567	0.055	**11,69%**

*μ_1 was obtained of spreadsheet of the first verification /6.9/.

The above variables were identified in the sheet "Balance_Final_Proyecto" in the calculator ex-post /6.5/.

According to Uncertainty in ΔC_{ARB} result, the PP has applied the percentage defined in the table 4, of the BCR 001[6], corresponds to 25%. The PP has applied correctly the uncertainty each stratum.

Aerial and underground carbon (tCO_2 ha^{-1})		**Discount for uncertainty**
Low	**21,90**	**20,79**
Steady	**88,42**	**86,64**
Middle	**174,75**	**173,29**
High	**269,89**	**265,89**

Source: Spreadsheet calculator ex-post /6.5/.

Therefore, AENOR concludes that the PP has applied the uncertainty management aligned by the methodology BCR0001 and contains the conservative approach.

[6] *Uncertainty= 10 < μ≤ 15, discount (%) = 25%*

6.2.5 Leakage and non- permanence

Regarding the assessment of non-permanence risk, the audit team verified the project proponent's compliance with the BCR Tool, "Permanence and Risk Management." The audit demonstrated that the tool effectively addresses non-permanence risks by considering various factors categorized as high, medium, and low. High-risk factors include pests and diseases, while medium-risk factors encompass potential fires. Other risks, deemed less likely to occur, include floods, mass movements, cash flow issues, market fluctuations, political instability, technical capacity, contractual agreements, project lifetime, opportunity costs, and land tenure.

The project proponent has identified mitigation actions for these risks, which were corroborated through risk management documentation.

The activities include an early warning system for fires, based on IDEAM reports. Additionally, the project has established fire corridors approximately 5 to 10 meters wide, separating the lots from the sown areas, as corroborated during the on-site visit. The project holders have also developed fire protocols /11.7/ and have qualified staff and fire control equipment available. No fires affecting forest stands were detected or reported during the monitoring period. Regarding pests and diseases, the project holder has implemented control protocols and health contingency response plans /11.3/. During the on-site visit and interviews with the staff and environmental entities, the audit team able to confirm that these measures ensure that the ecosystem around and the plantations cover remain healthy and resilient against potential threats. Furthermore, regular training sessions for staff help maintain a high level of preparedness and response capability in the event of an emergency.

The project focuses on a model of land use change in areas dedicated to extensive livestock farming, with very low units of livestock per hectare, it does not anticipate the production of leaks due to displacement of activities.. The livestock activities are not expected to be replaced in the future in the project areas. According to the above information, the PP complies with BCR001 requirement 16.3 (a), which states that a) Animals are moved to existing grazing land and the total number of animals on the grazing land to which they are moved does not exceed the carrying capacity of the grazing land. Through interviews and the review of information, audit team was able to corroborate the above.

6.2.6 Mitigation results

AENOR reviewed the documentation included in the Monitoring Report /1/ and the supporting documentation corresponding to the validated monitoring plan (PD[7]), GIS File /3/ and calculation files /6/. Additionally, the reported parameters and data, including their sources /22/, monitoring frequency, and review criteria as indicated in the Monitoring Report, were verified to be correct and aligned with the validated monitoring plan. Consequently, the audit team determined that the GHG emission removals reported by the Project Holder during the implementation period adhered to the guidelines of the BCR Standard and the requirements of the applied methodology. Furthermore, the audit team deemed the knowledge of staff involved in project monitoring activities to be satisfactory.

The verification team performed a review of all input data, parameters, formulas, calculations, resulting uncertainties and output data to ensure consistency with the criteria set out in Section 2 of this report, the calculation methodology used and the validated PD. The verification team reproduced the calculations to ensure accuracy of results. Where applicable, the references for analytical methods or default values were checked against the appropriate source; tables including in Section 6.1.2.1. of this report details the assessment conducted of the project parameters and data.

According to the assessment conducted and described in Section 6.1.1 by the current verification, the Project Holder has monitored 1,303.72 hectares following distributed. The audit team identified the project area through the GIS file /3/, and confirmed the information in the on-site visit.

The PP developed the stratification of the plantations according to the carbon content, as explained in Sections 15 and 16.2.2 of the Monitoring Report. This stratification procedure is developed through the analysis of satellite images; the SIG professional detailed the process during the interview and provided it into the annexes of the project /3.8;3.11;3.14-3.16;6.4/. In addition, during the on-site visit, the audit team visited all strata through the sample detailed in Sections 3.4 and 4.4 of this verification report. The stratification results are indicated following:

Strata	Area (Ha)
Low	79.23
Steady	145.54

[7] *https://globalcarbontrace.io/projects/18*

Strata	Area (Ha)
Middle	372.86
High	706.09
Total	1,303.7

Regarding the forestry inventory, the project holder made a sample size distribution based on the stratification result. The development of the inventory was established according to UNFCCC methodological recommendations for a CDM reforestation project. The PP detailed the results in Tables 17 and 18 of the MR.

During the verification process, the forestry inventory was assessed by the audit team through selection plots in a random way and checked points based on the strata established in the project area to confirm the information and throw away any discrepancies in the data. The team meticulously documented their findings, highlighting any inconsistencies that arose during the checks. This thorough review not only reinforced the integrity of the inventory but also ensured compliance with the established forestry management procedures.

The PP used the equations by investigations available to estimate accumulated carbon per hectare, according to the species and variety of trees considered in the plantation and followed the default values and procedures established by the IPCC (2003, 2006) when was applicable. The audit team verified the values in the spreadsheet provided by the project holder in in file Ex-post quantification /6.5/. The project utilized established equations from reliable sources to calculate the estimated accumulation of carbon per hectare as described following:

Specie	**Tree Stage**	**Equation/Source**	**Assessment**
Pinus caribaea	Seedlings or trees less than 2 cm DBH or without DBH.	A value of 0.1125 kg of biomass per tree is applied. This value was obtained through destructive sampling in the same plantations.	The audit team confirmed the sources. AENOR considers that the information is correct and adequate, given that, the values are conservatives and complies with the
	Trees from 0.6 cm to 56 cm DBH.	**BA=0.887+[(10486*DAP^2.84)/(DAP^2.84) +376907)]** Equation cited by IPCC 2003.	
Eucalyptus pellita	For all diameters.	**BA=1.22*(DAP^2) *H*0.01**	

Specie	Tree Stage	Equation/Source	Assessment
		Equation cited by IPCC 2003.	BCR 001 Methodology. The equations are applied in calculator spreadsheet /6.5/.

The carbon content in the belowground biomass component was estimated by the project holder following the methodological recommendations of the IPCC 2003, which determines different factors to be applied according to the biomass contents per hectare and for each species. The PP specified the values in table 20 of the MR and applied them in the calculator spreadsheet /6.5/.

Underground biomass conversion		***P. caribaea***	***E. pellita***	
Factors	*Biomass <50tha-1*	*0,46*	*0,45*	*Source: IPCC 2003*
	50-150 tha-1	*0,32*	*0,35*	
	>150	*0,23*	*0,2*	

Obtained of sheet "Biomasa_aérea_kg_tha-1"- Calculation file /6.5/

This approach ensured that the calculations were grounded in scientifically validated methods, enhancing the credibility of the findings. By relying on established equations, the project aimed to provide accurate and consistent estimates of carbon accumulation. Therefore, the ex-post estimated net GHG emission removal amount is considered accurate. The spreadsheet contains the default data and parameters, which allows recalculation and following the equations developed by the project holder, the information is clear as there spreadsheet as in the MR.

For estimation of sample quantity, the PP applied Winrock's CDM A/R Sample Plot Calculator Spreadsheet Tool, Through that, the PP presented in the MR the list of sampling plots established in the project, the sheet "*Estadísticos_CO2tree.p.I*" of the calculation file /6.5/ has included the statistical and determined an error level minor to 10% and a confidence level of 90% as a minimum. PP selected 117 rectangular plots were set up, each with an area of 500 m2 in the areas where the commercial stand model or forest plantations have been established. The PP did not quantify the passive natural

regeneration stand model in this monitoring and verification period due to the low development that has been identified through satellite images, assuming for this stratum and this verification a conservative position regarding carbon removal derived from this strata model. Therefore, the plots of the low, steady, and middle strata that dominated the plantations of the Redentoristas project were considered by the project holder. AENOR considers that the premises and decisions taken for the quantification are conservative and adequate.

The PP estimated the uncertainty of the calculations, according to section 3, paragraph 6 of the procedure of the methodological tool AR-TOOL14 V04.2 "Estimation of carbon stocks and change in carbon stocks of trees and shrubs in A/R CDM project activities". The result of carbon estimated by plot and strata was described in the table 22 of the MR and confirmed in the calculation file /6.5/.

The project holder applied the "Tool for estimation of change in soil organic carbon stocks due to the implementation of A/R CDM project activities" to estimate the soil organic carbon. The "ARWG30_SOC_Tool_Multizones.xls" file Excel was established procedures mentioned in the "Tool for estimation of change in soil organic carbon stocks due to the implementation of A/R CDM project activities." The estimation accumulated was described in Table 23 of the MR /1/; the procedure of the calculators is provided by the PP /6.5; 6.8/.

According to the equation 8 of the tool, the change in SOC stock for all the strata of the areas of land, in year t, is calculated as:

$$\Delta SOC = \frac{44}{12} \sum A_i * dSOC_{t,i} * 1year$$

ΔSOC: Change in soil organic carbon contents t C ha-1yr-1.

Ai: The area of stratum i of the areas of land; ha

dSOC: The rate of change in SOC in stratum i of the areas of land; t C ha^{-1} yr^{-1}

i: Strata

Then,

Pre-project conditions[8].		
Climatic Region	Tropical humid	dSOCt,i
Type of soil	Low activity and acidic	
Use of land	Grasslands - livestock	
Handling	Severely degraded	
Fertilizer income	Low	
Soil disturbance percentage	0,74%	0,8

The project holder has estimated other sinks, which were assessed by the audit team:

- Shrubs: The PP uses values default established by the methodological tools.

$$C_{SHURB,t} = \frac{44}{12} \times CF_S \times (1 + R_S) \times \sum_i A_{SHRUB,i} \times b_{SHRUB,i}$$

Where,

$C_{SHRUB,t}$= Carbon stock shrub within the project boundary at a given point of time in year

CF_s = Carbon fraction of shrub biomass; t C (t.d.m.)-1; IPCC default value of 0.47 C (t.d.m.)$^{-1}$ is used

R_S= Root-shoot ratio for shrubs; dimensionless

$A_{SHRUB,\ i,t}$= Area of shrub biomass stratum i at a given point of time in year t; ha

$b_{SHRUB,\ i,t}$= Shrub biomass per hectare in shrub biomass stratum *i* at a given point of time in year *t*; t d.m. ha^{-1}

i= 1, 2, 3, … shrub biomass strata delineated on the basis of shrub crown cover

t= 1, 2, 3, … years counted from the start of the A/R CDM project activity

$$b_{SHRUB,i} = BDR_{SF} \times b_{FOREST} \times CC_{SHRUB,i}$$

[8] CDM A/R SOC tool which is itself based on the IPCC Tier 1 methodology. IPCC 2006

Where,

BDR_{SF}= Ratio of shrub biomass per hectare in land having a shrub crown cover of 1.0 and default above-ground biomass content per hectare in forest in the region/country where the A/R CDM project is located; dimensionless

B_{FOREST}= Default above-ground biomass content in forest in the region/country where the A/R CDM project is located; t d.m. ha^{-1}

$CC_{SHRUB,\ i,}$= Crown cover of shrubs in shrub biomass stratum i at a given point of time in year t expressed as a fraction (e.g. 10% crown cover implies $CC_{SHRUB,i,t}$ = 0.10); dimensionless

AENOR confirmed the values default were used by the Project Holder:

Parameter	Value	Source
C_{FS}	0,47	Shrub Tool Defaults (t.d.m ha^{-1})
R_S	0,4	
BDR_{SF}	0,1	
b_{FOREST}	231,7	
44/12	3,67	
$CC_{SHRUB.i}$	0,5	Phillips, J.F Duque. IDEAM/12/

Adapted of the Calculations File /6.5/

Table 24 of the MR has indicated the results and is confirmed in the calculator spreadsheet.

- Leaf litter: The estimates are assumed from the results of the carbon content of the trees present in each Strata (Ctree,i,t), multiplied by a conversion factor, DFLI, which expresses the carbon content present in the leaf litter as a percentage. of the content identified in the biomass of the trees. Although the methodological tool recommends a general factor, it suggests applying other values when these are based on analyses carried out specifically for the project species under similar conditions. For the litter, the factor of 10% was assumed, which is the result of the average values identified in other studies for the species of Pinus, sp in the tropical region. This option is considered with conservative approach.

- Deadwood: It is estimated from default values recommended by the methodological tool: factor of 6%.

AENOR considers that the default values for litter and dead wood are adequate, given that the use is conservative and aligns with the standard.

Notice that the accumulated carbon for the monitoring period is determined according to equation 1 [9] the change in carbon stock and the associated uncertainty are estimated follows.

$$\Delta C_{TREE} = C_{TREE,t1} - C_{TREE,t2}$$

Where,

$$\mu_{\Delta C} = \frac{\sqrt{(\mu_1 x C_{ARB,t1})^2 + (\mu_2 x C_{ARB,t2})^2}}{|\Delta C_{ARB}|}$$

Where:

ΔC_{TREE}: tCO_{2e} — *Change between two points in time t1 and t2 in tree carbon stocks.*

$C_{TREE,t1}$ — *Tree carbon stock in time t_1, tCO_{2e}*

$C_{TREE,t2}$ — *Tree carbon stock in time t_2, tCO_{2e}*

$\mu_{\Delta C}$ — *Uncertainty in ΔC_{TREE}*

$\mu_1, \mu_2,$ — *Uncertainty in $C_{TREE,t1}, C_{TREE,t2}$ respectively.*

Balance t1 Redentoristas 2011-2019 (s1)							
STRATA	**AREA (ha)**	**tCO2 Aboveground + Belowground und biomass (tCO2)**	**SHRUBS (tCO2)**	**CDW (tCO2)**	**CLI (tCO2)**	**COS (tCO2)**	**Total (tCO2)**
Low	64.6	417	21,497	25	42		**198,799**

[9] BCR0001. Methodological document AR. Based on AR-TOOL14 Methodological tool: Estimation of carbon stocks and change in carbon stocks of trees and shrubs in A/R CDM project activities Version 04.2

Balance t1 Redentoristas 2011-2019 (s1)							
STRATA	**AREA (ha)**	**tCO2 Aboveground + Belowground und biomass (tCO2)**	**SHRUBS (tCO2)**	**CDW (tCO2)**	**CLI (tCO2)**	**COS (tCO2)**	**Total (tCO2)**
Steady	545.0	26,409		1,585	2,641	25,883.1	
Middle	486.4	62,418		3,745	6,242		
High	207.7	41,289		2,477	4,129		
Total	1,303.7	130,533	21,497	7,831.98	13,053.30	25,883.1	**198,799**

Then, the Balance t2 2019 – 2023 is:

STRATA	**AREA (ha)**	**tCO2 *Aboveground + Belowground und biomass* (tCO2)**	**CSHRUBS (tCO2)**	**CDW (tCO2)**	**CLI (tCO2)**	**COS (tCO2)**	**Total (tCO2)**
Bajo	79.23	1,647	24,814	104	174	40,175	
Regular	145.54	12,611		772	1,287		
Medio	372.86	64,613		3,909	6,516		
Alto	706.09	187,744		11,434	19,056		
Total	**1,303.7**	**266,615**	**24,814**	**16,220**	**27,033**	**40,175**	***374,856***

Consequently, the results according to equation 1:

ΔC_{TREE}:	$C_{TREE,t1}$	μ_1	$C_{TREE,t1}$	μ_2	$\mu_{\Delta C}$
179,175	*198,799*	*0.07*	*378,567*	*0.055*	***11,56%***

$$\Delta C_{TREE} = 374{,}856 - 198{,}799$$

$$\Delta C_{TREE\ (2020-2023)} = \mathbf{176{,}057\ tCO_2}$$

The PP has applied the results considering the Table 4 of the BCR001 Methodology: 10< μ ≤ 15, where the discount corresponds to 25%.

In accordance with the procedure of quantification of emission removals of the project, AENOR considers that the methodology applied and the tools related, are calculated correctly, and there are no discrepancies. Hence, the parameters and equations evaluated for the monitoring period from 02/12/2019 to 04/30/2023 correspond to the following emissions removal results:

Year	Total
2019 (1-12 December)	0
2020	52,817
2021	52,817
2022	52,817
2023	17,606
Total	**176,057**

The value of the current verification of the emission has differences in front of estimations validated:

	Estimated GHG emission reductions or removals (Tco2e)	*Net GHG emission reductions or removals (Tco2e)*
Emission reductions / removals (Tco2)	184,272	176,057

According to the PP and confirmation in reviewing documentation and interviews conducted, the results are coherent, taking into account that there are conditions for slower development of the stands due to the quality of the sites, soil quality, and adaptability of some species, such as Eucalyptus sp. and *A. mangium*, to the prevailing conditions. In addition, as explained in this section, the Natural Regeneration stand model is not yet counted for the current monitoring period due to its very low development. This could also be contributing to the values being less than the projections.

In accordance with the parameters evaluated, AENOR confirms that for the monitoring period from 02-12-2019 to 30-04-2023 the following removals are present for the Project.

AENOR reproduced the ex-post calculations /6.5/ and cross-checked that the data, parameters, and equations used were consistent with the parameters described in the PD and the MR. The audit team also checked for any errors that would affect the results.

Therefore, the ex-post estimated net GHG emission removal amount is considered accurate. The spreadsheet contains the default data and parameters, which allows recalculation and following the equations developed by the project holder, the information is clear as there spreadsheet as in the MR.

6.3 Sustainable development safeguards (SDSs)

According to the Sustainable Development Safeguards SDSs tool V1.0, the Project holder determined through the SDSs ***Tool*** /12.1/ the potential impacts and the respective mitigation activities. The information and argumentation provided by the PP have been assessed based in the several pieces of evidence /3; 4; 6; 8; 9; 9.7; 11; 12.3; 18; 20; 22/ and corroborated during the on-site visit and the interviews conducted with the relevant stakeholders.

During the interviews conducted with the stakeholder, it was found that the use of the resource is mitigated through the measures included in the Plan Management approved by the Corporinoquia, therefore there are no impacts over the climate change component; likewise, the interviews with the field workers could identify that there is no negative impact over the workers, and the conditions are aligned with the national legal labor. The land acquisition has no present conflicts; the assessment of this component is detailed in Section 6.8 of this report. Finally, according to the official information, there is no presence of indigenous reserves or other ethnic populations. In addition, the PP demonstrated compliance with national and local regulations. The PP also implemented a biodiversity inventory to assess the impacts on the project area and surrounding native areas.

Taking into above the audit team has confirmed following:

- The project respect and complies the regulations since the international, national, and local level /8; 18/.
- The PP identifies the potential environmental and socio-economic impacts resulting from the implementation of the project/initiative activities; based on the use of Annex A: Sustainable Development Safeguards (SDS) Assessment Questionnaire /3; 4; 6; 8; 9; 9.7; 11; 12.3; 18; 20; 22/.
- The PP identified risks and has been addressed through preventive and mitigation measures.
- The PP has a management system which is updated each calendar year or monitoring time. This procedure corresponds to the matrix regulations and described in Section 5 of the MR, likewise, this regulations is following by the different entities as Corporinoquia ICA and Finagro.

Having in mind the aforementioned information, AENOR considers that project activities do not cause negative impact on the environment and communities; instead, the project holder demonstrated the benefits socioeconomic and environmental in the project area.

Furthermore, the project holder appropriately addressed the applicability of the "Sustainable Development Safeguards SDSs tool V1.0."

6.4 Project contribution whit the Sustainable Development Goals (SDGs)

Section 6.1.2.6 of this report indicate the evaluation of the project contribution with the sustainable development goals. The project demonstrated compliance with the targets set for this monitoring. The SGD´s identified were:

- 12. Responsible Consumption and Production: Promote the commercial timber production in sustainable models. The project presents in the tool *Sustainable Development Goals (SDG)* as support the verification reports, for this monitoring period, corresponds to 2 verifications /5/. The project demonstrates the contribution through commercial plantation cover adapted to the region.

- 13. Climate Action: Reduction of pasture and savannah burning in the Colombian Orinoquia / Reduction of pasture and savannah burning in the Colombian Orinoquia / Land use change in the AFOLU sector (A/R). The project indicated the cover and management of fire (Protocol) has avoid negative effects in the population near de project, likewise, the removals for land use change presents as results: 176,057-ton CO2eq, which is supporting in the calculations ex-post.

- Life on Land: The project incremented the forestry cover whit the commercial plantation. For this monitoring period, the PP has included 1,307.7 hectares.

The identified Sustainable Development Goals (SDGs) align with the BCR tool and are according to the project activities according to the applied methodology. To evaluate compliance, the audit team reviewed the documentation supported, the development of the tool Sustainable Development Goals (SDG) /5/, and finally, confirmation through interviews with the stakeholders and verification of the activities related to the Monitoring Report.

6.5 Co-benefits (if applicable)

Not applicable.

6.6 Double counting avoidance

AENOR found no evidence of double counting or that the project has or will participate in another GHG program or that the GHG emission reductions or removals generated by the project are included in an emissions trading program or any other mechanism that includes GHG emissions trading. The audit team conducted a search for other initiatives in the project area on standard platforms including the BioCarbon Standard, Verra, CERCARBONO, Plan Vivo Foundation, Gold Standard, and Climate Action Reserve. And confirmed the information provided by the PP which include an analysis of nearby projects

was developed to assess if there were any overlaps and to avoid double counting. The assessment is described in detail in Section 5.1.3 of this report, and the polygons available for the standard are included in the Annex 3 /14/.

Likewise, in response to the PP's request for project status on the RENARE platform, the Environmental Entity confirmed via email on October 4, 2024, that the project is approved and currently in the formulation phase /13/.

AENOR verified the database developed by the project manager and confirmed that it allows tracking of forestry areas and activities, as well as reductions that are allocated and/or traded in a way that ensures that there is no double counting of removals or overestimation of removals by the project's mitigation actions. According to the "Avoiding Double Counting (ADC) tool.

According with Section 8.1 of the Avoiding Double Counting (ADC)" v2.0 tool, AENOR considers following items:

- Ex-post credits issuance: The current document corresponds to second verification, and the project has been registered only in the BCR Registry.

- Conditions and procedures for GHG projects migration to BIOCARBON: The project is not seeking certification, nor has it been or is it registered under any other standard, therefore, the conditions mentioned in section 8.1.2 of the BCR ADC Tool are not applicable.

- Double-check in GHG registries systems: The audit team conducted a search for other initiatives in the project area on standard platforms including the BioCarbon Standard, Verra, CERCARBONO, Plan Vivo Foundation, Gold Standard, and Climate Action Reserve. And confirmed the information indicated by the PP as described in section 5.1.3 of this report.

- Host Country Authorization for CORSIA eligible VCC: The PP had included the Host Country Authorization of the project /24/.

According to above, AENOR found no evidence of double counting or that the project has or will participate in another GHG program or that the GHG emission reductions or removals generated by the project are included in an emissions trading program or any other mechanism that includes GHG emissions trading.

6.7 Compliance with Laws, Statutes and Other Regulatory Frameworks

The PP identified the national and local regulation applicable to project, this information is adequate, given that includes all relevant rules and regulations since environmental area and territorial level.

Table 10 Compliance with Laws, Statutes and Other Regulatory Frameworks

Normativity / Legal requirement	**Characteristics**	**Compliance**
Decree 1449 of 1977. Article 3. /18.4/	Relates actions aimed at protecting water resources. Therefore, it defines measures for the withdrawal and protection areas. Establishing minimum margins of protection which are ratified by corporations in subsequent decrees.	The project defines the retirement areas by following the regional standards of the Corporinoquia corporation. Likewise, for the Forest carbon component of the eligibility analyses, the areas that are within the protection and withdrawal strip were considered NOT eligible, even if these areas did not historically present forest cover. **Assessment:** The OEC ensured this information through the GIS /3/ to confirm the eligible area, during on-site visit in the project area, and interviews with Corporinoquia representatives.
Decree 1791-1996 /18.5/	The person who needs to take advantage of the natural resources of the Forests to satisfy basic needs, market their products, carry out scientific research, or for the construction of works, must request the respective permit from the Corporation, following the required requirements.	Chapter CIF, see_Annexes) has served Resolution 0687 of 1997 adopts this decree, which determines the actions by which the forest resource administration regime of the regional autonomous corporation of Orinoquia-Corporinoquia is issued. **Assessment:** The OEC evaluated the applicability of this decree in

Normativity / Legal requirement	Characteristics	Compliance
		correspondence to the project, and it is conforming to the argument provided by the PP.
RESOLUTION Nº 0687 OF DECEMBER 22, 1997. /18.6/	By which the forest resource administration regime of the regional autonomous corporation of Orinoquia - Corporinoquia is issued.	The project complies with Chapter VIII related to the conditions of commercial forests and plantations and has had the required documents (e.g. establishment and management plan), for the start of activities adjusted to regional standards. **Assessment:** The OEC evaluated the applicability of this resolution in correspondence to the project, and it is conforming to the argument provided by the PP.
DECREE NUMBER 4296 OF 2004. /18.7/	Regulations for controlled open burning in rural areas.	The project complies with national and regional regulations and does not include in its management practices the burning of waste in soil preparation activities, or the burning of waste derived from maintenance. **Assessment:** Through the annexes of the compliance with the environmental commitments compliance /8, the on-site visit in the project area, and interviews with Corporinoquia representatives, AENOR confirmed the compliance with this regulation.

Normativity / Legal requirement	Characteristics	Compliance
Resolution 200.41-11-1130 of June 22, 2011. Update of 0687 of December 22, 1997. And Resolution 50041131571 of November 6, 2013. /8/	By which the forest resource administration regime of the regional autonomous corporation of Orinoquia - Corporinoquia is issued. Corporinoquia, to guide regional productive development, adopts a tool that requires environmental management and technical procedures to develop sustainably the activities that are immersed within agricultural, forestry, and agro-industrial productive projects.	The Redentorista project has implemented the recommendations of the resolution and its updates, protecting water sources and remaining forests. The project has a registration file (File 800.44.2.12.004) and monitoring in the Corporation where the monitoring of compliance is detailed. The environmental management policies are adopted and presented to the corporation periodically and their monitoring and follow-ups are recorded and included in the project file folder that resides in the Corporation (see annex 8_environmental commitments). **Assessment:** Through the annexes of the compliance with the environmental commitments compliance /8/, the on-site visit in the project area, and interviews with Corporinoquia representatives, AENOR confirmed the compliance with this regulation.

Normativity / Legal requirement	Characteristics	Compliance
Decree 3930 of 2010. /18.8/	Using which Title I of Law 9 of 1979 is partially regulated, as well as Chapter 11 of Title VI-Part 11I- Book 11 of Decree-Law 2811 of 1974 regarding the uses of water and liquid waste and other provisions are dictated.	The project has the respective requests and approvals for the management of water resources and the potential polluting discharges that are generated. Complies with the due withdrawals for the protection of water sources established in article 40 of said decree (see previous paragraphs). The documents related to said decree rest in file Number 800.44.2.12.004 of the Corporation related to the forestry project. Environmental management plans have been implemented. **See annex 8_Environmental_Commitments** **Assessment:** Through the annexes of the compliance with the environmental commitments compliance /8, the on-site visit in the project area, and interviews with Corporinoquia representatives, AENOR confirmed the compliance with this regulation.
LAW 139 OF 1994. /18.9/	By which the Forest Incentive Certificate is created, and other provisions are dictated.	The project complies with the conditions established by said law, meets the requirements, and presents the documentation to access the CIF, having positive approval. **Assessment:** Through the annexes of the legal documents /9/, the on-site visit in the project area, and interviews with stakeholders,

Normativity / Legal requirement	Characteristics	Compliance
		AENOR confirmed the compliance with this regulation.
Document National Council of Economic and Social Policy (Conpes) 3827 of 2015. /18.1/	Distribution of resources for the forestry incentive certificate for commercial purposes (CIF for reforestation) - validity 2015.	The project proposal, in compliance with Conpes 3827, demonstrates the suitability of the territory for the distribution of resources Validity 2012, for projects that begin this year, with prior approval of the compliance suitability. Furthermore, the selected species are within those required in Section III, related to suitable forest species Forest species that have technical supports that demonstrate export potential, among others such as Acacia (Acacia mangium), Melina (Gmelina arbórea), **pine** (patula, **caribbean**, tecunumanii, oocarpa, maximinoii), **Eucalyptus** (E. **pellita**, tereticornis) and Teak (Tectona grandis), Rubber (Hevea brasiliensis) and Guadua (Guadua angustifolia). **Assessment:** Through the annexes of the legal documents /9/, the on-site visit in the project area, and interviews with stakeholders, AENOR confirmed the compliance with this regulation.
Decree 2448 of 2012. /18.2/	Partial modification of decree 1824 of 1994. Definition of forest species, native forest species, introduced forest species,	The project is accepted at the time of approval and granting of the disbursements established by said decree, being consistent with Document Conpes 3724 which

Normativity / Legal requirement	Characteristics	Compliance
	protective-producing forest plantation, forest establishment, and management plan, eligibility, granting, payment, new plantation and forestry project.	allocated the resources under the procedures described and defined before decree 2448 of 2012. **Assessment:** The OEC evaluated the applicability of this decree in correspondence to the project, and it is conforming to the argument provided by the PP.
Resolution 1447 of 2018. RENARE. /18.3//18.3/	By which the monitoring, reporting, and verification system of mitigation actions at the national level referred to in Article 175 of Law 1753 of 2015 is regulated, and other provisions are dictated.	This resolution establishes the registration times for initiatives before RENARE. In compliance, the project initiative submitted formal registration to the Ministry of Environment and Sustainable Development in 2019. See the letter delivered for registration (Annex C. National Standards C.3. RENARE). Currently, after the platform is fully functional, the project is registered in the Feasibility Phase (see RENARE platform[10]) For the year 2021, the project achieved registration in RENARE with ID: 1721 Today the platform is inactive.

[10] http://renare.siac.gov.co/GPY-web/#/gpy/datbasreg/13/1721

Normativity / Legal requirement	Characteristics	Compliance
		Assessment: The OEC evaluated the applicability of this resolution in correspondence to the project, and it is conforming to the argument provided by the PP.

Through the compliance with Environmental Management Plan /8/, the PP follows the national and regional regulations, and it is updated annually. AENOR confirmed the information during the document reviewing, and interviews with the stakeholders.

Additionally, the project proponent provides sufficient support in the Annex of legal documents /9/ and incorporates the relevant land tenure in Section 7.2 of the MR. In addition, the Project Holder has proved that information pertaining to HSE, Environmental, and Legal aspects is encompassed within the Information Control and Quality Assurance Procedure /10; 11.2; 11.5/. The AENOR audit team comes to the conclusion that the project conforms with the laws and rules that are in effect in Colombia for the execution of projects of this kind.

6.8 Carbon ownership and rights

The Fundacion Obra Social Redentorista is the direct beneficiary of the income from forestry activity and the sale of the carbon capture service. The project holder provided the registries of the public instruments of the Municipality of Puerto Carreño. Likewise, the PP has supported the CIF document /9/, which supports the proposal to develop commercial forestry activities on the project properties and the benefits from the sale of the environmental service of carbon capture by the new forests, in addition to what was recorded in the registry of the Colombian Institute of Agriculture (ICA) /9/.

Section 9.6 of the MR described the steps to identify the presence of ethnic communities and demonstrated that they do not overlap with indigenous reservation areas or afro-descendant communities; the information provided was confirmed in an independent way by the audit team through the SIAC (official website); likewise, the PP included the certificate that indicates that there is no presence of black or indigenous communities in the area of direct influence of the project.

Therefore, AENOR considers that the information provided corroborates the legal quality of the land tenure and land use rights and the area within the project boundaries.

6.9 Risk management

The project holder included an analysis of risk management using the Risk and Permanence tool v1.0 /25/.

As per the PP, the analysis conducted indicated that the region's potential for fires is most at risk because of cultural and anthropogenic practices related to pasture burning, which have the potential to spiral out of control and have an impact on the plantations. As a mitigating measure, the project, however, has an action plan that was developed in response to early fire warnings, based on IDEAM reports, and in collaboration with the environmental entity. Additionally, there is qualified staff and fire control equipment available. No fires affecting forest stands were detected and reported during the monitoring period.

Through the documentation review and in-situ visit, AENOR was able to confirm that the risks were examined in a precise and consistent manner by the Project Holder, and that there were compliances with regulations and no discrepancies detected in the project during the review process. In addition, the interviews with the local government corroborate that the procedures described about the fire warmings are adequate.

6.10 Stakeholder engagement and consultation

Although there is only one owner of the project, the project holder has identified the key stakeholders with whom they are in direct contact and has reported on the project's activities. Governmental organizations like Corporinoquia, the municipal mayor's office, are in between these stakeholders.

The audit team conducted interviews with these stakeholders to corroborate the information provided them about the project. AENOR confirmed that the holder project is in frequent contact with these entities, and they have knowledge of the project development; also, the project holder has reported the environmental commitments.

6.10.1 Public Consultation

The project is being developed on private property in accordance with the legal tenure /9/. The PP provided support for consultation and socialization of the monitoring report with stakeholders as it mentioned in Section 6.10.

During the Stakeholder Consultation /7;8/ there were no comments or indications relevant information that changes the project description or monitoring report. The audit

team checked this information through the visit in the project area and corroborated it through the interviews with the main stakeholders.

The project was open for comments on the Registry Platform (https://globalcarbontrace.io/public-consultation-form/18) for 30 calendar days from 26/09/2024 to 26/10/2024.". During the public consultation period, no evidenced public comments.

The AENOR team considers that the PP's response to evidence was appropriate, and that the local stakeholder consultation process was properly carried out.

6.11 REDD+ safeguards (if applicable)

Not applicable, it is not a REDD+ project.

6.12 Climate change adaptation

The holder project considered the strategic lines under National Climate Change Policy, and it is demonstrated through the Action Plan of the National Climate Change Policy, the Forestry Project is in line with the Territorial Strategy for Low Carbon and Climate Resilient Rural Development.

The project holder provided actions to demonstrating the project contribution to climate change adaptation:

Adaptation action BCR	**Action to adapt the project**	**Assessment**
a) Considers one or more of the strategic lines proposed in the National Climate Change Policies and/or addresses aspects framed in the regulations of the country where the project is implemented;	Yes. Project activities fall under action lines 1, 3, 7 and 9 of the 2017 National Climate Change Policy.	According to National Climate Change, the goal is to "the forestry and agricultural sectors address both the causes of climate change due to the emissions they generate

Adaptation action BCR	Action to adapt the project	Assessment
		and the impacts of climate change."[11]
b) Improves conditions for the conservation of biodiversity and its ecosystem services in areas of influence beyond the project boundaries (e.g. natural cover in areas of special environmental interest, biological corridors, water management in watersheds, etc.);	Yes, the project excludes the water courses adjacent to the Caño El Doctor and Caño Bravo drains, thus contributing to the water management of the watersheds. This was demonstrated in the analysis of the project's eligible areas (see project document[12])	The audit team ensured this information through the GIS /3/ to confirm the eligible area, during on-site visit in the project area, and interviews with Corporinoquia representatives.
c) Implements activities that contribute to sustainable and low-carbon productive landscapes;	Reforestation with the commercial species Pinus caribaea, Eucallyptus pellita and Acacia mangium, have a positive impact on the sustainable productive landscape in the Orinoco region, as they have the technological packages approved by the national government, which are part of the zoning for forestry activities prepared by the	The audit team ensured this information through the GIS /3/ to confirm the eligible area and strata, during on-site visit in the project area, and interviews with La Primavera Municipality representatives.

[11] https://www.minambiente.gov.co/documento-entidad/politica-nacional-de-cambio-climatico.

[12] https://globalcarbontrace.io/storage/PCR-CO-630/initiatives/PCR-CO-630-142-001/Documento%20de%20proyecto.pdf

Adaptation action BCR	Action to adapt the project	Assessment
	Unidad de Planificación Rural UPRA.	
d) Suggests areas for restoration in areas of special environmental concern.	The buffer strips of areas established by CORPORINOQUIA for the protection and conservation of natural resources and the environment have been preserved. The project promotes restoration activities through passive regeneration actions in areas that were previously non forest.	The audit team ensured this information through the GIS /3/ to confirm the eligible area, buffer strips, during on-site visit in the project area, and interviews with Corporinoquia representatives.
e) Designs and implements adaptation strategies based on an ecosystem-based approach.	The project uses an ecosystem-based approach to preserve and restore key environmental areas, promote passive regeneration in degraded zones, and utilize locally adapted forest species to ensure ecological and productive stability.	The audit team ensured this information through the GIS /3/ to confirm the eligible area, buffer strips, during on-site visit in the project area, and interviews with Corporinoquia representatives. Likewise, the audit team visited protected buffer areas around the project area, as well as the passive regeneration areas (Annexes 4 and 5 of this report).
f) It strengthens the local capacities of institutions and/or communities to make informed decisions that enable them to anticipate negative effects resulting from climate change (recognition of	The project enhances local capacities by collaborating with various entities and residents to align reforestation and conservation efforts with national policies and community interests. It	

Adaptation action BCR	Action to adapt the project	Assessment
vulnerability conditions) and to seize opportunities arising from anticipated or observed changes.	provides training for workers and promotes sustainable forest management and soil and water conservation practices, fostering climate resilience. These actions help communities and authorities make informed decisions about land use and ecosystem protection.	

According the AFOLU Sector, the PP has demonstrated the activities in the climate change through the removals emission. Therefore, the project has demonstrated compliance with the requirements described in Section 10.8 of the BCR Standard; the evidence was assessed during the review documentary, visit the project area and interviews conducted with stakeholders, mainly the regional and local entities as described in the above table.

7 Internal quality control

To give a fair level of assurance of conformance against the specified audit criteria and materiality thresholds within the audit scope, the evaluation was carried out. A positive evaluation statement fairly guarantees that the project's GHG claims are accurate and fairly represent the GHG data and information, based on the audit findings.

Following the completion of the assessment process by the verification team, all documentation undergoes an internal quality control through a technical review before submission to BCR. The technical reviewer is a qualified member of AENOR, independent from the team that carried out the validation of the project activity. The technical reviewer or the team appointed for the technical review are qualified in the technical area(s) and sectoral scope(s) of the project activity.

As part of the verification process, AENOR plans the field visit in the project area to assess its implementation status, the quality of field data collection techniques, compliance with the monitoring plan, the views of stakeholders, and the management of the forest plantation. The verification process is carried out through a combination of initial meetings, desk assessments, and on-site inspections, and interviews are conducted with

the community and other stakeholders (local government, local environmental entities, and other institutions present in the production area).

AENOR carries out a meticulous review of the spreadsheets to verify the correct application of the methodology (formulas, equations, and spreadsheets) and checks that the necessary data for the calculation of GHG removals is provided properly. Based on the evaluation carried out, AENOR confirms with a reasonable level of safety that the emission reductions and removals claimed are free from errors, omissions, or material inaccuracies and generates the necessary findings for the proposer so that it responds adequately and meets the requirements of the standard and the methodology to give them corresponding closure.

8 Verification opinion

AENOR has verified that the "Proyecto Forestal Fundación Obra Social Redentoristas" complies with the BCR Standard v3.4. The project has been implemented in accordance with the Project Description. The findings of this report show that the project, as described in the project documentation, is in line with all applicable criteria for verification.

The verification consisted of the following three phases: i) desk review of the project design, monitoring plan and ex-post estimation of GHG removals; ii) on-site audit and stakeholder interviews; iii) resolution of outstanding issues and the issuance of the final verification report and opinion. During the verification process, clarifying and corrective actions were raised; all have been successfully closed as shown in the report annexed to this report.

AENOR has enough evidence to confirm compliance with the established criteria based on the review of the MR documentation and additional documents pertaining to the ex-post estimation and monitoring methodology, as well as on background research, follow-up interviews, and the review of comments.

The second verification assessment covered the monitoring period from 02, December 2019 to 30, April 2023 and verified that calculated emission removals were achieved during the monitoring period with a reasonable level of assurance.

AENOR can issue a positive verification opinion for verified GHG emission removals of 176,057 tCO2e for the monitoring period (02-12-2019 to 30-04-2023). AENOR has verified a reasonable level of assurance that these removals reductions have been achieved.

AENOR considers that the project manager carries out the monitoring and reporting of its GHG mitigation actions in accordance with the requirements of the BCR standard and the results of the quantification of emission reductions are verifiable in the framework of the ISO 14064-3:2020.

9 *Verification statement*

The objective of the verification audit was to carry out an independent assessment of the project in order to determine:

- That the project complies with all the requirements of the BCR Standard v3.4. June 28, 2024.
- That the Monitoring Report and supporting information comply with the requirements of ISO 14064-2:2019 and the Colombian Legal Framework.
- That the project complies with the rules and criteria of the Colombian carbon market.
- That the activities, methods, and procedures, including monitoring procedures, have been implemented in accordance with the PD; and follow the national regulations that apply to climate change mitigation initiatives.
- Verify compliance in the implementation of mitigation project activities, including those associated with the methodology selected for the project.
- Assess and verify compliance with the principles of the monitoring, verification, and reporting system necessary to comply with current legislation.

The following criteria were used to evaluate this project:

- Methodological Document. AR-ACM0003 Afforestation and reforestation of lands except wetlands. V2.0. (Validated Methodology)
- Methodological Document AFOLU Sector. BCR0001. V4.0.
- BCR Standard. Empowering sustainability, redefining standards. Version 3.4. June 28, 2024.
- Validation and Verification Manual Greenhouse Gas Projects. V2.4. March 23, 2024.
- Tools and guidelines:
    - Tool for the determination of contributions to meeting the Sustainable Development Goals (SDGs) of Greenhouse Gas (GHG) projects. v 1. July 13, 2023
    - Permanence and Risk Management. BCR Tool. V1.0. BCR project holder take actions to ensure the project benefits are maintained over time. V1.1. March 19, 2024.
    - Avoiding double counting (ADC). BCR Tool. v2.0. February 7, 2024.
    - Monitoring, Reporting and Verification Tool. v 1. February 13, 2023
    - Sustainable Development Safeguards. SDSs Tool. Version 1.1. July 4, 2024.
    - Tool. Sustainable Development Goals (SDG). Version 1.0. June 2023

- R-TOOL14 Methodological tool: Estimation of carbon stocks and change in carbon stocks of trees and shrubs in A/R CDM project activities Version 04.2.

The scope of the verification audit of the GHG mitigation project is the following:

1. Verify GHG emission removals, implementation of activities and their reported impact from 01 December 2019 to 30 April 2024.

In addition, the following documents were used as reference during the audit process:

- Good practice guide for land use, land use change and forestry. IPCC, 2003
- ISO 14064:2019
  - Part 2: Specification with guidance, at project level for the quantification, monitoring and reporting of emission reductions or enhancements in greenhouse gas removals.
  - Part 3: Specification with guidance for the verification and validation of greenhouse gas declarations (2019)
- ISO 14065:2013 (EN) Greenhouse gases - Requirements for bodies performing validation and verification of greenhouse gases, for use in accreditation or other forms of recognition.

The verification activities have been specifically designed to provide a high level of assurance in the data projected and information that supports this statement, although not absolute assurance. The level of assurance used in the audit was not less than 95 per cent and the maximum material discrepancy of the accepted data was 5 per cent. The audit was performed to provide a reasonable level of assurance in accordance with the criteria defined within the scope.

AENOR can issue a positive verification opinion for verified GHG emission removals of 176,057 tCO2e for the monitoring period (02-12-2019 to 30-04-2023). In addition, the project has demonstrated the contribution to SGD´s, specifically 12, 13 and 15.

AENOR considers that the project manager performs the monitoring and reporting of its GHG mitigation actions according to the results of the quantification of emission reductions are verifiable under ISO 14064-3:2020. The declaration that the GHG statement verification was conducted in accordance with ISO 14064-3:2020.

Madrid, March 27, 2025.

Team Leader Name
Claudia Polindara

Annexes

Annex 1. Competence of team members and technical reviewers

Claudia Polindara

Claudia Polindara is a Forestry Engineer from the District University Francisco José de Caldas, specialist in Environmental Law and master's in environmental law and management from the Universidad del Rosario. She has 14 years of experience in Environmental legislation and Forestry Management, and in the last 4 years she has been working as an auditor of projects for climate change mitigation activities under different carbon standards, such as: CERCARBONO, BCR Standard, VCS and CCB, CDM. Accredited in FCPF and ARTREES.

Pablo Moreno Cerero

Pablo Moreno is a Forest Engineer, and he has a master's degree in Forest engineering and management, both carried out in Polytechnic University of Madrid. Pablo has more than 3 years of experience in forestry and sustainability. He has worked since he stated his master´s studies close to the environment in different ways. The main branch of his career has been forest management, operations management, technical analysis, working with GIS and field work as well as quality assessment and R&D development in forestry production-related topics in search of efficiency and process optimization. The other path of his career has been focused to sustainability consultancy and research and climate change. He has worked in different countries: Spain, U.S.A. and Australia. In AENOR is working with international projects, mainly in Africa and South America. He is a native Spanish speaker proficient in English and holds a basic level of French.

Joao Barata

Joao Pedro Barata is an environmental engineer from the forestry school of the technical university of Madrid. He is a native Portuguese and Spanish speaker with a high English level who has worked in several projects from different standards such as VCS, CCB, GS and others. He has received trainings and participated in projects working with GIS and currently, he works at the Climate Change Unit in AENOR and is seeking to become a validator/verifier under the ISO-14000 family requirements.

Adrián Vidal de Prados

Adrián Vidal is a Forest Engineer, with a master's degree in Forest Engineering from the Technical University on Madrid, and a Postgraduate Diploma in Climate Change from the

National University of Quilmes and the National University of Jujuy. Adrián works at the Climate Change Unit in AENOR and has more than 7 years of professional experience in forestry and sustainability. Currently, he audits projects under several international programs such as VCS, CCB and Gold Standard, and under jurisdictional programs such as the FCPF Carbon Fund of the World Bank or REDD Early Movers. Prior to joining AENOR, he worked at the Basque Centre for Climate Change (BC3) carrying research in global governance, national policies, and modelling of Agriculture, Forestry and other Land Use (AFOLU) mitigation measures. He worked at the AFOLU Unit of the Transparency division of UNFCCC, providing support to the intergovernmental climate change process on issues related to land use, land use change and forestry (LULUCF).

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

Finding ID	1	***Type of finding***	***Corrective action***	***Date*** 07/11/2023
Section No. 4 of the BCR Standard				
General.				
Description of finding				
In accordance with Section 4 of the BCR Standard Version 3.0 (and 3.2), it should be noted that: "...it is considered important that the documentation contained in the public registry be submitted in English". Therefore, it is requested to update the relevant documentation according to BCR standard.				
Project holder response (27/05/2024)				
The monitoring report is presented in the Monitoring Report Template V1.1 format in English.				
Documentation provided by the project holder				

Update of the monitoring report. Monitoring_Report_Redentoristas_V02_20_05_2024_Format_MR_1.1
CAB assessment (28/08/2024)
The PP has updated the document. However, the current information (including the tools) must be improved. The finding remains open until NC 6 and NC 8 are closed. NC/CAR remains OPEN.
Project holder response (09/09/2024)
NC 6 and 8 were solved.
Documentation provided by the project holder
Monitoring report update
CAB assessment (19/09/2024)
Monitoring report was updated. NC/CAR is Closed.

Finding ID	2	***Type of finding***	***Corrective action***	***Date*** ***07/11/2023***
TOOLS Standard				
General.				
Description of finding				

The PP must confirm whether the MR should apply the tools in this verification, likewise, the PP must elaborate on the gap analysis between the methodology of the current standard and the methodology applied.
Project holder response (27/05/2024)
A matrix has been created in Excel. It contains the most important elements for the transition from NTC6208 to BCR V3.3.1. It should be noted that some of the elements required for the pre-validation and pre-registration phases cannot be implemented given the level of project progress, we are in the second review. However, many of the measures set out in the BCR v3.2 were already considered when the project was set up. In particular, the analysis of additionality and eligibility stands out. Specifically, the project's ODS tool was updated. In the monitoring report, especially the ODS component, the main elements of this analysis have been adapted. Analysis development is attached (ver CAR_02_BCR - NTC_Analisis_BCR_Vs_NTC).
Documentation provided by the project holder
Excel: CAR_02_BCR - NTC_Analisis_BCR_Vs_NTC. *Word: Monitoring_Report_Redentoristas_V02_20_05_2024_Format_MR_1.1*
CAB assessment (10/07/2024)
The PP has conducted an adequate gap analysis of the monitoring report. NC/CAR Closed.

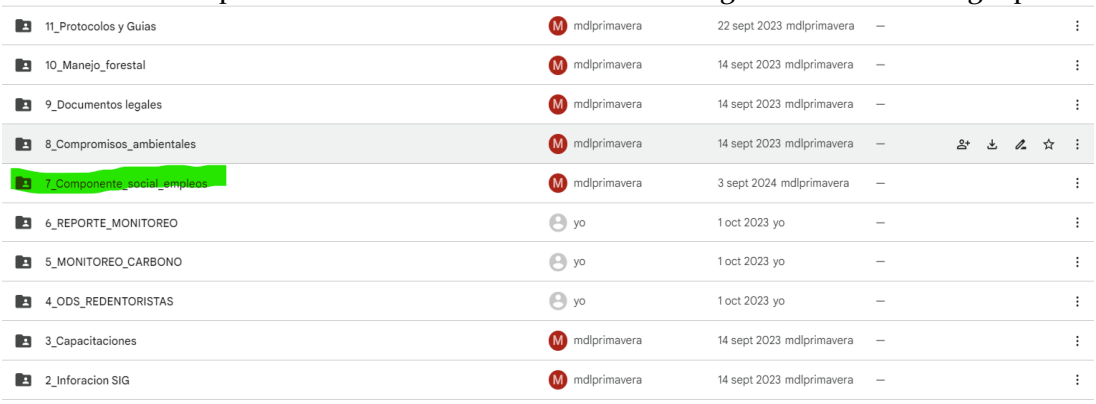
Finding ID	3	***Type of finding***	***Corrective action***	***Date*** 07/11/2023
Section No. 15 of the MR. Monitoring System				
Section 15 of the MR.				
Description of finding				

Plots that were not part of the eligibility area project were included in the PP, as confirmed by the site inspection and the forestry inventory method. The project's PP justified that the plots are in the same area and follow the same procedure as the other verified projects for the same proponent; nonetheless, the PP must confirm whether the program (BCR) approves of this procedure.
Project holder response (27/05/2024)
The second verification of the project is currently in progress, the same stratification of the stand has been applied and the same sampling units have been used to give the net removal results of the project. For the present verification, BioCarbon Registry approves this approach, as supported by a letter issued by them (Appendix_3).
Documentation provided by the project holder
Anexo_3_CAR_03_Oficio BCR_Redentorista_Parcelas
CAB assessment (10/07/2024)
According with the response by Standard BCR, this finding is closed. NC/CAR Closed.

Finding ID	4	***Type of finding***	***Clarification / Corrective/ Forward action***	***Date*** ***DD/MM/YY***
Sections No. 15, 17 of the BCR Standard				
Sections 4, 7 and 9 of the MR.				
Description of finding				

Information regarding socioeconomic factors is lacking. Information regarding the employees who worked during the monitoring period is not available in Annex 7.
Project holder response (27/05/2024)
The contracts of the people recruited during the monitoring period have been consolidated in an Excel file. It is attached to the CAR_04 folder, it contains a table 'RELACIÓN PERSONAL_RED.xlsx' consolidating the data of the recruitment, also attached are the 'SOPORTES' of salary payments or list of social security and parafiscal payments of the personnel recruited during this period.
Documentation provided by the project holder
• RELACIÓN PERSONAL_RED.xlsx • Anselmo Ruiz.pdf • Jose Avila.pdf • Jose Cornelio.pdf • William Sosa.pdf
CAB assessment (28/08/2024)
The information was supplemented by the PP. However, the folder of Social Aspects is Empty. NC/CAR remains open.
Project holder response (09/09/2024)

A folder has been shared in the project's drive. It contains the relevant documentation and lists of personnel who were hired during the monitoring period.



Documentation provided by the project holder

- Folder with staff information.
- Annex 7_Componente_Social_empleos

CAB assessment (19/09/2024)

The information was included according to required.

NC/CAR Closed.

Finding ID	5	***Type of finding***	***Corrective action***	***Date*** 28/08/2024

Section No. 25 of the BCR Standard

Section 3 of de MR.

Description of finding

Section 3 needs to be adjusted to include information from "Other Projects Around (Section 1.4)". Additionally, it's important to include the shapefiles of the identified projects to confirm that there is no overlap.

Project holder response (09/09/2024)
Section 3 is updated. It is demonstrated that there is no overlap with other nearby projects, thus avoiding double counting. Likewise, the project goes through its second review, and during the first, the project complied with the requirements established by Rule 1447 of 2018, registering the project before the RENARE platform, its registration was approved, demonstrating that the areas do not overlap with other initiatives.
Documentation provided by the project holder
- *Monitoring report update in section 3* - *Shape file with nearby project initiatives. See anexx SIG.*
CAB assessment (19/09/2024)
Section 3 was updated and annex provided is enough to verify the information required. NC/CAR is Closed.

Finding ID	6	***Type of finding***	***Corrective action***	***Date*** 28/08/2024
Section No. 17 of the BCR Standard				
Section 4 of the MR.				
Description of finding				
In Section 4 of the MR, the absence of results or values in the second table indicates non-compliance with the SDG Tool. Furthermore, the table referenced is not included in the Excel tool's spreadsheet (Annex 4), suggesting that PP did not utilize the most recent version. The PP refers to Annex 12, but it does not coincide with the provided Annexes.				

Project holder response (09/09/2024)
Section 4 of the monitoring report is updated according to the latest version of the SDG Tool. The tool is attached to the project supports.
Documentation provided by the project holder
- Monitoring report update in section 4 - Anexx 4_ODS_Redentoristas.
CAB assessment (19/09/2024)
The tool was updated, and the information was confirmed in the MR. NC/CAR is closed.

Finding ID	7	***Type of finding***	***Corrective action***	***Date*** 28/08/2024
Section No. 11.7 of the BCR Standard				
Section 5 of the MR				
Description of finding				
In Section 5 of the MR, the PP does not provide an explanation of the procedures for ensuring compliance with legislation or the mechanisms for verifying updates to legislation and regulations.				
Project holder response (09/09/2024)				
Section 5 is updated, explaining how the project files are updated in compliance with the regulations of local and national entities in relation to the compliance defined for environmental and sectorial issues.				

Documentation provided by the project holder
- *Monitoring report update in section 5.*
CAB assessment (19/09/2024)
Section 5 of the MR was updated. *NC/CAR is Closed.*

Finding ID	8	***Type of finding***	***Corrective action***	***Date*** 28/08/2024
Section No. 11.8 of the BCR Standard				
Section 6 of the MR				
Description of finding				
Section 6 necessitates the utilization of suitable criteria and indicators to demonstrate that the project is actively engaging in climate change adaptation activities sourced from the GHG project activities. Applicability is not optional. Proponents are required to substantiate compliance with Section 11.8 of the BCR Standard and to provide updates in the Monitoring Report.				
Project holder response (09/09/2024)				
Section 6 is updated, in compliance with the objectives of the country's climate change policy.				
Documentation provided by the project holder				
- *Monitoring report update in section 6.*				
CAB assessment (19/09/2024)				

Section 6 was of the MR was updated adequately. NC/CAR is Closed

Finding ID	9	***Type of finding***	***Corrective action***	***Date*** 28/08/2024
Section No. 12 of the BCR Standard				
Section 16.7 of the MR				
Description of finding				
Please note the discrepancy in the reported number of emissions reductions or removals achieved by the project. The cover page indicates 174,854 tCO2e, while in section 16.7, it states 176.057 tCO2e. Additionally, the calculation ex-post indicated 179,667. Please make the necessary adjustments.				
Project holder response (dd/mm/yyyy)				
These inconsistencies were adjusted for values within the report. The value is 176,057, as it is in the carbon balances.				
Documentation provided by the project holder				
- Monitoring report update				
CAB assessment (19/09/2024)				
The mistake was adjusted in the MR. NC/CAR closed.				

Finding ID	1	***Type of finding***	***Clarification***	***Date*** 28/08/2024
General				
Section 1.1. Project General Description.				
Description of finding				
Please explain the transition procedure of the standard in Section 1.				
Project holder response (09/09/2024)				
A brief explanation of the BCR transition process is provided in section 1.				
Documentation provided by the project holder				
Monitoring report update				
CAB assessment (19/09/2024)				
Section 1.1 was updated. CL is Closed.				

Annex 3. Documentation review

No.	Document/Title/Version	Author/ Organization	Document Provider (if applicable)
/1/	6_REPORTE_MONITOREO: Monitoring_Report_Redentoristas_V03_03092024 _Format_ MR_1.1_Control_Cambios	FOSRSM	PP
/2/	1_imagenes de 115radición: ndvi_LC09_20230403_DOR.sdat ndvi_LC09_20230403_DOR.prj LC09_20230403.tif ndvi_LC09_20230403_DOR.mgrd LC09_20230403.tif.ovr ndvi_LC09_20230403_DOR.sdat.ovr ndvi_LC09_20230403_DOR.sdat.aux.xml LC09_20230403.tfw ndvi_LC09_20230403_DOR.sgrd LC09_20230403.tif.aux.xml	FOSRSM	PP
/3/	2_Informacion SIG	FOSRSM	PP
/3.1/	kml 115radició_red.kmz villa_socorro_red.kmz san_ignacio_red.kmz		
/3.2/	Elegibilidad --SHP: 2007 – 2013 – 2001 --San_Ignacio --Villa_socorro --RESULTADOS_Redentoristas_V02.xlsx --BNB_SAN_IGNACIO.jpg --BNB_VILLA_SOCORRO.jpg --FRANJAS_SAN_IGNACIO.jpg --FRANJA_VILLA_SOCORRO.jpg		
/3.3/	Parcelas_shp		
/3.4/	Proyectos_cercanos		
/3.5/	Rodales		
/3.7/	Mapas		
/3.8/	Estratificacion_2023		
/3.9/	Mantenimientos		
/3.10/	Coordenadas_proyecto		
/3.11/	Proceso_SIG		
/3.12/	coordenadas_proyecto.xlsx		
/3.13/	PARCELAS_CF.xlsx		
/3.14/	area_especie_año.xlsx		
/3.15/	area_especie_estrato.xlsx		

No.	Document/Title/Version	Author/ Organization	Document Provider (if applicable)
/3.16/	area_estrato.xlsx		
/4/	3_Capacitaciones: 1)Capacitación parcelas.pdf 2)videos_cap 3)GUIAS TECNICAS PARA CAPACITACIONES: --MANEJO PREVENTIVO DERRAMES COMBUSTIBLES ESTACION DE CANTIDAD.docx --MANEJO PREVENTIVO DE QUEMAS.docx	FOSRSM	PP
/5/	4_ODS_REDENTORISTAS: BCR_Herramienta-ODS_Redentoristas_09_2024.xlsx		
/6/	5_MONITOREO_CARBONO		
/6.1/	PARCELAS_CF		
/6.2/	parcelas_shp		
/6.3/	Estadisticos		
/6.4/	Estratificacion_2023		
/6.5/	Balances de carbono_2019-2023_Redentorisats_03_09_2024.xlsx		
/6.6/	Tamaño_Muestra_RED_2023.xlsx		
/6.7/	Proyecciones_exante_V05_ene_04_2021_RED.xlsx		
/6.8/	COSARWG30_SOC_Tool_Multizones_RED_Expost_2011-2023_AS.xlsx		
/6.9/	Balances de carbono_2012-2019_feb_04_2021_RED_Verificación_1		
/7/	7_Componente_social_empleos: 1) Soportes: Jose Cornelio.pdf Anselmo Ruiz.pdf Jose Avila.pdf William Sosa.pdf 2) RELACIÓN PERSONAL_RED.xlsx		
/8/	8_Compromisos_ambientales: 32. Resolucion 600.36.21.0032_red.pdf C_MMA_FO_01_ICA_RED_2022_vf.docx		

No.	Document/Title/Version	Author/ Organization	Document Provider (if applicable)
/9/	9_Documentos legales: 1) ICA 2) CIF -- 070-12.pdf -- 058-13.pdf -- 211-12.pdf -- Otrosi 034-13.pdf -- 016-2012.pdf 3) certificados Tradición y libertad -- SAN IGNACIO.pdf -- VILLA SOCORRO.pdf 4) Uso Potencial.jpeg 5) CAMARA DE COMERCIO 2021.pdf 6) certificado_uso_suelo_VS.pdf 7) REPUBLICA DE COLOMBIA_NO_Presencia Comunidades.pdf	FOSRSM	PP
/10/	10_Manejo_forestal: Shape: mantenimientos_red_final.sbn mantenimientos_red_final.sbx mantenimientos_red_final.cpg mantenimientos_red_final.shp.SIG.5064.4944.sr.lock mantenimientos_red_final.prj mantenimientos_red_final.dbf mantenimientos_red_final.shp mantenimientos_red_final.shx EXCEL_MANTENIMIENTOS.xlsx EXCEL_MANTENIMIENTOS_RED.xlsx		
/11/	11_Protocolos y Guias		
/11.1/	Protocolo_medicion_campo		
/11.2/	PEMF		
/11.3/	Plan de manejo plagas y enfermedades		
/11.4/	Protocolo establecimiento manejo de viveros		
/11.5/	Calidad		
/11.6/	Equipos		
/11.7/	Protocolo_Prevención_Manejo_Incendios		
/11.8/	Protocolo_manejo_residuos		

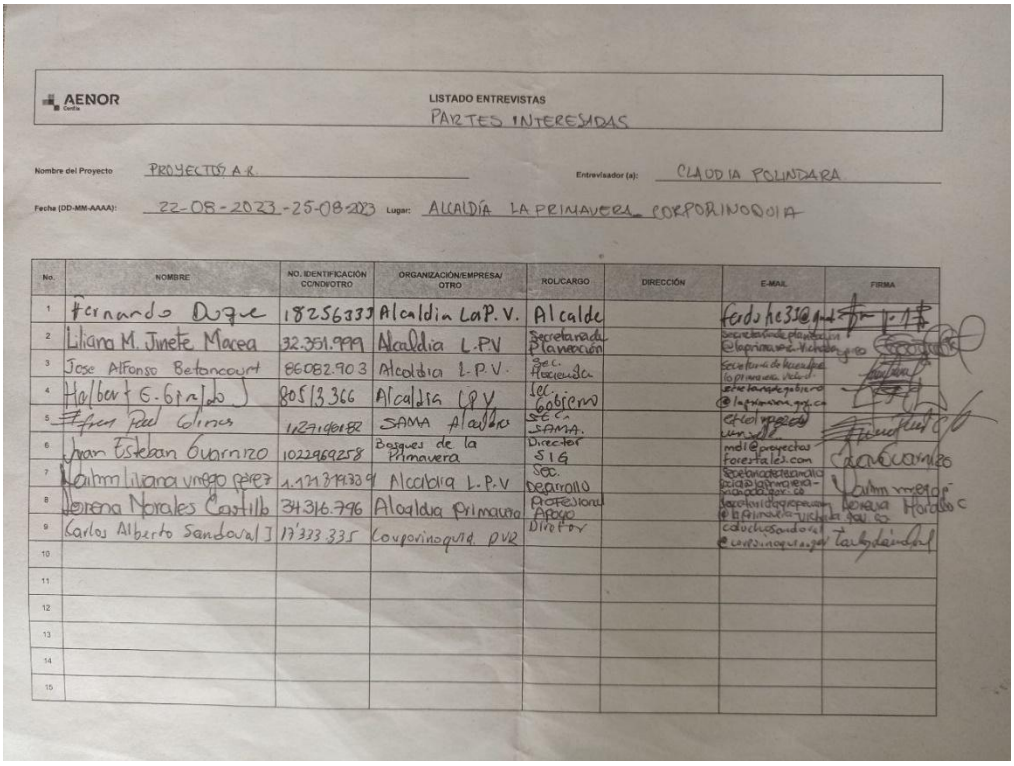
No.	Document/Title/Version	Author/ Organization	Document Provider (if applicable)
/11.9/	Protocolo control documental		PP
/12/	13.No_Impacts	FOSRSM	
/12.1/	BCR_Safeguards_SDS_Redentoristas_2024.docx		
/12.2/	Formulario Redentoristas.pdf		
/12.3/	Parcelas Nativas		
/13/	PD. Documento de Proyecto para el registro y certificación del proyecto de Carbono Forestal Obra Social Redentoristas.		Global CarbonTrace. https://globalcarbontrace.io/storage/PCR-CO-630/initiatives/PCR-CO-630-142-001/Documento%20de%20proyecto.pdf
/14/	Shapefiles other projects. CAR5		PP - RENARE. http://renare.siac.gov.co/GPY-web/#/gpy/datbasreg/13/1721
/15/	Methodology AR-AM0004/Version 04	UNFCCC/CCNUCC - CDM – Executive Board	https://cdm.unfccc.int/UserManagement/FileStorage/KYBDLQFMI6R20X58OGH3Z71N9TSU4A
/16/	BCR0001. Methodological document AR	BCR Standard	https://biocarbonstandard.com/en/afolu/
/17/	AR-TOOL14 Methodological tool: Estimation of carbon stocks and change in carbon stocks of trees and shrubs in A/R CDM project activities Version 04.2	UNFCCC/CCNUCC CDM	https://cdm.unfccc.int/methodologies/ARmethodologies/tools/ar-am-tool-14-v4.2.pdf#:~:text=AR-TOOL14%20Methodological%20tool:%20Estimation%20of%20carbon%20stocks%20and
/18/	Normativity/Legal/Framework		
/18.1/	CONPES 3827. Distribución de Recursos para el Certificado de Incentivo Forestal con fines comerciales (CIF De Reforestación), Vigencia 2015	Consejo Nacional de Política Económica y Social República de Colombia Departamento Nacional De Planeación	https://colaboracion.dnp.gov.co/CDT/Conpes/Econ%C3%B3micos/3827.pdf#:~:text=El%20presente%20documento%20pone%20a%20consideraci%C3%B3n%20del%20CONPES
/18.2/	Decreto 2448 de 2012	Presidencia República	*Decreto 2448 de 2012 – Gestor Normativo – Función Pública (funcionpublica.gov.co)*
/18.3/	Resolución 1447 de 2018.	MINAMBIENTE	*Resolución 1447 de 2018 – (minambiente.gov.co)*
/18.4/	Decreto 1449 de 1977.	Presidencia República	*Decreto 1449 de 1977 - Gestor Normativo - Función Pública (funcionpublica.gov.co)*
/18.5/	Decreto 1791 de 1996	Presidencia República	*Decreto 1791 de 1996 - Gestor Normativo - Función Pública (funcionpublica.gov.co)*

No.	Document/Title/Version	Author/ Organization	Document Provider (if applicable)
/18.6/	Resolución Nº 0687 del 22 De Diciembre de 1997	CORPORINOQUIA	*https://corporinoquia.gov.co/images/docsPdf/Resolucion_0687_del_22_de_diciembre_de_1997.pdf*
/18.7/	DECRETO 4296 DE 2004	Presidencia República	*DECRETO 4296 DE 2004 (suin-juriscol.gov.co)*
/18.8/	Decreto 3930 de 2010	Presidencia República	*Decreto 3930 de 2010 - Gestor Normativo - Función Pública (funcionpublica.gov.co)*
/18.9/	Ley 139 de 1994	Congreso Colombia	*Ley 139 de 1994 - Gestor Normativo - Función Pública (funcionpublica.gov.co)*
/19/	Política Nacional de Cambio Climático	Minambiente	*https://www.minambiente.gov.co/documento-entidad/politica-nacional-de-cambio-climatico*
/20/	Lineamientos de política: plantaciones forestales con fines comerciales para la obtención de madera y su cadena productiva.	Minagricultura	*https://upra.gov.co/en/Documents/01_Proyectos_Normativos/201802_lineamientos.pdf*
/21/	Zonificación de aptitud para plantaciones forestales con fines comerciales	SIAC-Datos Abiertos	*Zonificación de aptitud para plantaciones forestales con fines comerciales en Colombia. | Datos Abiertos Colombia*
/22/	Other References:		
/22.1/	Aboveground biomass models for Acacia mangium Willd. growing at the eastern plains of Colombia	Barrios, Alonso & Aguirre, Ana. (2024).	*Floresta Ambient., Rio de Janeiro, 2024; 31(4): e20230021 https://doi.org/10.1590/2179-8087-FLORAM-2023-2021 ISSN 2179-8087 (online)*
/22.2	Duque, A. 2020. Directrices para la selección de ecuaciones, parámetros y datos para calcular las remociones de GEI de actividades forestales. Versión 1 (6 de abril). PROCLIMA. Bogotá, Colombia. 43 p	Duque, A. 2020. PROCLIMA. Bogotá, Colombia. 43 p	*https://fedemaderas.org.co/wp-content/uploads/2020/04/Directrices-estimaci%C3%B3n-remociones_ProClima.pdf*
/22.3/	Establecimiento de factores de emisión para plantaciones forestales de Colombia y en particular de la región Orinoquia	Proyecto Biocarbono Orinoquia Paisajes Sostenibles Bajos en Carbono. Ministerio de Agricultura y Desarrollo Rural (MADR)	*https://biocarbono.org/wp-content/uploads/2023/01/Establecimiento-de-factores-de-emision-para-plantaciones-forestales-de-Colombia-y-en-particular-de-la-region-Orinoquia-22.12.22.pdf*
/22.4/	Forestry regulations. Forest Economy Observatory.	Minambiente. MADS	*https://observatorio-economia-forestal-3-mads.hub.arcgis.com/pages/Normativa*

No.	Document/Title/Version	Author/ Organization	Document Provider (if applicable)
/22.5/	Acuerdo Plan de Gestión Ambiental 2013-2025	CORPORIONOQUIA	*https://corporinoquia.gov.co/images/docsPdf/Acuerdo-110002213005.pdf*
/22.6/	El agua en la Orinoquía	Ecofondo, 2005.	*https://horizonteverde.org.co/wp-content/uploads/2020/05/EL-AGUA-EN-LA-ORINOQUIAECOFONDO.pdf*
/22.7/	La Orinoquía de Colombia	Vilma Isabel Jaimes Sanchez. Banco de Occidente Editorial	*https://www.imeditores.com/banocc/orinoquia/presentacion.htm*
/22.8/	Humedal Versión 2 (Versión histórica). Shapefile de Datos_Abiertos_MADS	Datos Abiertos. MADS	*https://www.arcgis.com/home/item.html?id=a499da66b2814db48888343283b57cdb*
/22.9/	El conocimiento biogeográfico de las especies y su regionalización natural	Espinosa, D.O., S.O. Ocegueda, J. Llorente, C. Aguilar & O. Flores. 2009.	*http://repositorio.fciencias.unam.mx:8080/xmlui/handle/11154/140077?show=full*
/22.10/	Humedales de la Orinoquía. Colombia - Venezuela	Carlos A Lasso, Rial, Trujillo, et al.2014	*https://repository.humboldt.org.co/entities/publication/5ed96170-25b4-47bc-b33b-d4bee494cc3c*
/22.11/	Advances in the knowledege of the flora of Orinoquias platform in the Departament of Vichada	Francisco Castro-Lima, 2010.	*On-line version ISSN 0121-3709 Orinoquia vol.14 suppl.1 Meta Dec. 2010*
/22.12/	Puinawai y Nukak: caracterización ecológica de dos Reservas Nacionales Naturales de la Amazonia Colombiana	Pontificia Universidad Javeriana. Instituto de Estudios Ambientales para el Desarrollo	*ISBN: 9586833933, 9789586833936*
/22.13/	New records of vascular plants for the Orinoquia region in Colombia and a historical review of botanical expeditions in the region	Mijares, F. J., Aymard C., G. A., & Pérez-Buitrago, N. (2018).	*Biota Colombiana, 18(2), 72–87. https://doi.org/10.21068/c2017.v18n02a05*
/22.14/	La fauna de la Orinoquia	Defler, Thomas R. 1998	*https://repositorio.unal.edu.co/handle/unal/10203*
/22.15/	Población 2016	Vichada, Goverment website	*http://www.vichada.gov.co/indicadores/poblacion-2016*
/22.16/	Zonificación de aptitud para plantaciones forestales con fines comerciales	*SIAC-Datos Abiertos*	*Zonificación de aptitud para plantaciones forestales con fines comerciales en Colombia. | Datos Abiertos Colombia*
/23/	RENARE.pdf (email response about project registry)		
/24/	Carta_Ministerio_Doble_contabilidad_RED_firma		*PP*

No.	Document/Title/Version	Author/ Organization	Document Provider (if applicable)
/25/	Risk tool: -Riesgos_BCR_V1.1_Redentoristas_Verfi_02_09_2024.xlsx - wgidataset.xlsx		PP

Annex 4. Interviews



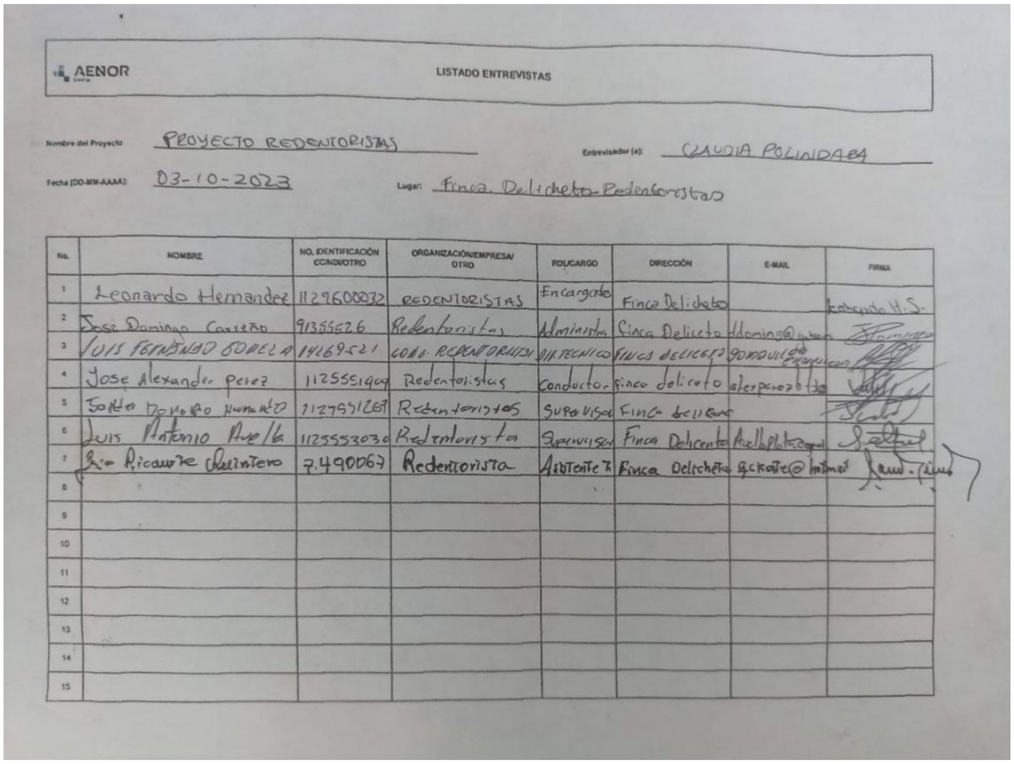
AENOR Costa

LISTADO ENTREVISTAS
PARTES INTERESADAS

Nombre del Proyecto: PROYECTOS A R — Entrevisador (a): CLAUDIA POLINDARA

Fecha (DD-MM-AAAA): 22-08-2023 - 25-08-2023 Lugar: ALCALDÍA LA PRIMAVERA, CORPORINOQUIA

No.	NOMBRE	NO. IDENTIFICACIÓN CC/NIT/OTRO	ORGANIZACIÓN/EMPRESA/ OTRO	ROL/CARGO	DIRECCIÓN	E-MAIL	FIRMA
1	Fernando Duque	18256337	Alcaldia La P. V.	Alcalde			
2	Liliana M. Jinete Macea	32.351.999	Alcaldia L.P.V	Secretaria de Planeación			
3	Jose Alfonso Betancourt	86082.903	Alcaldia L.P.V.	Sec. Hacienda			
4	Halbert E. Giraldo	805/3366	Alcaldia LPV	Sec. Gobierno			
5	Efren Paul Gomez	1271961882	SAMA Alcaldia	SEC. SAMA.			
6	Juan Esteban Guarnizo	1022469258	Bosques de la Primavera	Director SIG			
7	Yolima Liliana Vargo Perez	1.121.879.339	Alcaldia L.P.V	Sec. Desarrollo			
8	Yerena Morales Castillo	34.316.796	Alcaldia Primavera	Profesional Apoyo			
9	Carlos Alberto Sandoval	17'333.335	Corporinoquia PV2	Director PV			
10							
11							
12							
13							
14							
15							



AENOR

LISTADO ENTREVISTAS

Nombre del Proyecto: PROYECTO REDENTORISTAS

Entrevisador (a): CLAUDIA POLINDARA

Fecha (DD-MM-AAAA): 03-10-2023

Lugar: Finca Delicheto-Redentoristas

No.	NOMBRE	NO. IDENTIFICACIÓN CC/NIT/OTRO	ORGANIZACIÓN/EMPRESA/ OTRO	ROL/CARGO	DIRECCIÓN	E-MAIL	FIRMA
1	Leonardo Hernandez	1129600032	REDENTORISTAS	Encargado	Finca Delicheto		Leonardo H.S.
2	Jose Domingo Carreño	91355526	Redentoristas	Administra	Finca Delicheto	ldomingo@	[illegible]
3	LUIS FERNANDO GOMEZ A	14269521	CONG. REDENTORISTAS	DIR. TECNICO	FINCA DELICETO	gomauile[illegible]con	[illegible]
4	Jose Alexander perez	1125551909	Redentoristas	conductor	finca delicefo	alexperez[illegible]	[illegible]
5	Soldo Donaldo Humanto	1127551269	Redentoristas	supervisor	Finca Delicetc		[illegible]
6	Luis Antonio Avella	1125553030	Redentorista	Supervisor	Finca Delicento	Avellaplata@gmail	[illegible]
7	[illegible] Ricaurte Quintero	7.490067	Redentorista	Asistente T.	Finca Delicheto	gckate@hotmail	[illegible]
8							
9							
10							
11							
12							
13							
14							
15							

Annex 5. Re-measurement Plots

Waypoints (took gps):

Observation	name	x	y	ele	time
PC	153	-69.903.975	5.598.128	114.850.143	2023-10-03T16:58:40.000Z
PC	PCEE	-69.895.416	5.589.703	115.894.363	2023-10-03T17:19:37.000Z
PC	154	-69.895.603	5.589.616	117.498.543	2023-10-03T17:21:10.000Z
PC	155	-69.895.865	5.589.486	115.975.128	2023-10-03T17:22:13.000Z
Plot	P1-17	-69.922.492	557.817	118.973.625	2023-10-03T19:37:29.000Z
Plot	P1-22	-69.929.813	5.571.768	114.763.779	2023-10-03T20:30:25.000Z
PC	156	-69.928.765	557.373	110.828.773	2023-10-03T21:12:51.000Z
Plot	P1-4	-69.930.807	5.576.993	11.013.356	2023-10-03T21:17:15.000Z

Measures:

Parcela	Árbol No	DAP (cm)	DAP AUDITORIA	HT (m)	HT AUDITORIA
Parcela 1-4	1	18,4	18,8	13,3	13,3
Parcela 1-4	2	21,1	21,6	13,5	
Parcela 1-4	3	23	23,3	14	13,8
Parcela 1-4	4	17	17,5	9,6	
Parcela 1-4	5	22,7	23,2	13,3	13,9
Parcela 1-4	6	11,4	14,8	11,9	
Parcela 1-4	7	19,4	19,8	11,4	12,4
Parcela 1-4	8	21,1	21,5	12,9	

Parcela	Árbol No	DAP (cm)	DAP AUDITORIA	HT (m)	HT AUDITORIA
Parcela 1-4	9	14,5	15,2	9,6	10,5
Parcela 1-4	10	24,3	24,8	14,1	
Parcela 1-4	11	13,3	13,7	8,2	8,5
Parcela 1-4	12	21,7	22,1	13,5	
Parcela 1-4	13	22,5	23	15,6	15,5
Parcela 1-4	14	25,6	26,6	13	
Parcela 1-4	15	6,5	6,7	4,3	4,4
Parcela 1-22	1	14,4	14,5	13,3	12,5
Parcela 1-22	2	10,3	10,3	10,5	
Parcela 1-22	3	16,9	16,9	12,6	12,5
Parcela 1-22	4	6,8	6,7	5,6	
Parcela 1-22	5	6,6	6,7	7,7	7,5
Parcela 1-22	6	8,4	8,3	8,6	
Parcela 1-22	7	13,3	13,7	15,5	15,3
Parcela 1-22	8	18,1	18,4	15,8	
Parcela 1-22	9	9,2	9,2	10,2	9,9
Parcela 1-22	10	8,4	9	7,1	
Parcela 1-22	11	17,4	17,8	15,6	15,4
Parcela 1-22	12	16,8	17	12,7	
Parcela 1-22	13	10,8	10,7	9,8	10,4
Parcela 1-22	14	13,1	13,2	11,5	
Parcela 1-22	15	7,2	7	5,6	5,8
Parcela 1-22	16	16,5	16,6	15,9	
Parcela 1-22	17	11,3	11,2	12,8	12,3
Parcela 1-22	18	18	18,3	12,5	
Parcela 1-22	19	12,2	12,3	11,5	10,7
Parcela 1-22	20	17	17,2	14,8	
Parcela 1-22	21	13,8	13,9	15,5	15,1
Parcela 1-22	22	12,3	12,3	12,3	
Parcela 1-22	23	14,6	14,9	10,4	10,5
Parcela 1-22	24	10	10,1	11,2	
Parcela 1-22	25	18,8	18,8	14,6	14
Parcela 1-22	26	11,4	11,4	10,4	
Parcela 1-22	27	7,7	7,7	9,1	9,2
Parcela 1-22	28	17,6	17,9	13,1	
Parcela 1-22	29	16,7	17	12,1	12,4
Parcela 1-22	30	9,9	10	9,2	
Parcela 1-22	31	18,4	18,6	15,4	15,1

Parcela	Árbol No	DAP (cm)	DAP AUDITORIA	HT (m)	HT AUDITORIA
Parcela 1-22	32	16,2	16,4	16,4	
Parcela 1-22	33	13,8	13,8	15,3	15,3
Parcela 1-22	34	14,8	14,9	12,2	
Parcela 1-22	35	11,9	12,1	11,8	13,1
Parcela 1-22	36	7,5	7,5	8	
Parcela 1-22	37	7,1	7,3	10,5	10,4
Parcela 1-22	38	13,1	12,8	10,5	
Parcela 1-22	39	10,4	10,3	8,4	8,3
Parcela 1-22	40	10,1	10	7	
Parcela 1-22	41	18,3	19,2	12	12,7
Parcela 1-22	42	14,3	14,5	11,6	
Parcela 1-22	43	19,9	20,1	16,7	15,5
Parcela 1-22	44	7,3	7,4	10,3	
Parcela 1-22	45	11,2	11,2	8	7,3
Parcela 1-22	46	7,6	7,6	7,9	
Parcela 1-17	1	12,5	12,5	8,1	8,7
Parcela 1-17	2	14,4	14,5	10,1	
Parcela 1-17	3	18,6	18,9	14	14,8
Parcela 1-17	4	17,2	17,4	14,6	
Parcela 1-17	5	18,5	18,5	13,3	12,7
Parcela 1-17	6	14,2	14,1	9,1	
Parcela 1-17	7	14,8	15,1	9,8	9,7
Parcela 1-17	8	14,7	15,1	14	
Parcela 1-17	9	22,9	23,3	14,7	15
Parcela 1-17	10	16	16	11,9	
Parcela 1-17	11	18,6	18,7	13	12,6
Parcela 1-17	12	19	19,3	13,7	
Parcela 1-17	13	11,3	11,7	8,8	9,5
Parcela 1-17	14	9,9	10	8,7	
Parcela 1-17	15	16,5	16,5	11,7	11,6
Parcela 1-17	16	23,1	23,4	12,7	
Parcela 1-17	17	17,1	17,4	11,9	13,2
Parcela 1-17	18	19,5	19,6	13,9	
Parcela 1-17	19	13,3	13,8	11,9	12,1
Parcela 1-17	20	18,6	19	14,8	
Parcela 1-17	21	7,2	7,3	7,9	8,6
Parcela 1-17	22	21	21,4	15,4	
Parcela 1-17	23	21,7	22	13,3	13,7

Parcela	Árbol No	DAP (cm)	DAP AUDITORIA	HT (m)	HT AUDITORIA
Parcela 1-17	24	14,5	14,5	10	
Parcela 1-17	25	16,4	16,5	11,2	12
Parcela 1-17	26	17,2	17,1	13	
Parcela 1-17	27	20,5	20,9	13	13,1
Parcela 1-17	28	15,8	16	12,2	
Parcela 1-17	29	14,6	14,8	10,1	9,9
Parcela 1-17	30	14,6	14,7	12,1	
Parcela 1-17	31	18,7	18,9	13,6	13,4
Parcela 1-17	32	16,3	16,5	10,9	
Parcela 1-17	33	16,2	16,3	12,4	12,4
Parcela 1-17	34	18,4	18,5	12,8	
Parcela 1-17	35	18,5	18,6	11,6	11,9
Parcela 1-17	36	13,7	13,9	11,2	
Parcela 1-17	37	23,3	23,7	16,7	16,6
Parcela 1-17	38	8,5	8,6	8,3	
Parcela 1-17	39	14,9	15	10,8	10,6
Parcela 1-17	40	8,2	8,7	6,4	
Parcela 1-17	41	19	19,2	14,6	15,1
Parcela 1-17	42	21,3	21,9	13,5	
Parcela 1-17	43	18,9	19,4	13,9	14
Parcela 1-17	44	17,8	17,8	9,2	
Parcela 1-17	45	12,9	13	10,2	10
Parcela 1-17	46	20,6	20,9	14,4	
Parcela 1-17	47	14,8	14,9	11,4	11,2
Parcela 1-17	48	18,7	18,9	14,1	
Parcela 1-17	49	18,9	19,2	13,6	14
Parcela 1-17	50	17,9	18,2	12,7	
Parcela 1-17	51	19	19,5	12,8	13,9
Parcela 1-17	52	15,9	15,9	10,1	
Parcela 1-17	53	4,2	4,5	5,4	6,3
Parcela 1-17	54	4,1	4,2	6,5	

Difference in diameter measurements corresponds to an average of 0.31 giving an error of 1.51%, without taking into account the changes by the normal growth of individuals between the date of inventory and the date of sampling during the audit.

Parcela	Promedio de DAP (cm)	Promedio de DAP AUDITORIA

Parcela 1-17	16,20	16,41
Parcela 1-22	12,77	12,88
Parcela 1-4	18,83	19,51
Total general	15,17	15,40

Annex 6. Abbreviations

Abbreviations	***Full texts***
AFOLU	*Agriculture, forestry, and Other Land Use*
AR	*Afforestation Reforestation*
AR-ACM	*Afforestation/Reforestation Large-scale CDM Consolidated Methodology*
BCR	*BioCarbon Registry*
CDM	*Clean Development Mechanism*
GHG	*Greenhouse Gases*
IPCC	*Intergovernmental Panel on Climate Change*
MR	*Monitoring Report*
SDG´s	*Sustainable Development Goals*