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GOLD STANDARD PERFORMANCE CERTIFICATION REPORT

OF

“HUMBO ETHIOPIA ASSISTED NATURAL REGENERATION PROJECT”

IN

ETHIOPIA

GOLD STANDARD REGISTRY ID: 10220

METHODOLOGY: GOLD STANDARD AFFORESTATION/REFORESTATION (A/R)
GHG EMISSIONS REDUCTION & SEQUESTRATION METHODOLOGY (VERSION 1.0)

MONITORING PERIOD: 02/12/2017 TO 01/12/2021 (FIRST AND LAST
DAYS INCLUDED)

REPORT NO: CCIPL1308/GS/VER/HEANR/20220418

REVISION NUMBER: 03

REPORT DATE: 19/09/2024

CARBON CHECK (INDIA) PRIVATE LIMITED

CIN: U74930DL2012PTC232495

Regd. Off: 2071/38, 2nd Floor, Nai Wala, Karol Bagh, New Delhi - 110005

Corporate off: Unit No. 1701, Logix City Centre Office Tower, Plot No. BW-58, Sector-32 Noida, Uttar Pradesh

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--	--	-----------------------

I. PROJECT DATA

Project title:	Humbo Ethiopia Assisted Natural Regeneration Project		
Project Areas:	Humbo, Ethiopia		
Host Country	Ethiopia		
Registration No. / Date:	GS 10220 / 01/12/2006	Scale:	Large
Monitoring period:	02/12/2017 to 01/12/2021 (including both the dates)	Monitoring Period Number:	3 rd
Methodology:	Gold Standard Afforestation/Reforestation (A/R) GHG Emissions Reduction & Sequestration Methodology (Version 1.0)	Sectoral Scope/Technical Area:	14/14.1
Initial Monitoring Report:	Version 1.0; Dated: 30/06/2022		
Final Monitoring Report:	Version 2.0; Dated 14/09/2022		
Average GHG removals (tCO₂e):	Estimated 28,971 tCO ₂ -e The net anthropogenic GHG removals estimated ex-ante for the current monitoring period (2017-2021) as given in the validated PDD.	Verified	136,304 tCO ₂ e (AGB & BGB=106,340 tCO ₂ -e + soil carbon =29,964 tCO ₂ -e) (The actual GHG removals reported during current monitoring report)
GHG removal measures:	GHG removals through assisted natural regeneration and enrichment planting on degraded lands		

Party	Project participants	Party considered a project participant	Contract party
Ethiopia (Host)	World Vision Ethiopia	No	☒
Australia	World Vision Australia	Yes	☐

II. VERIFICATION TEAM

Verification Team	Role
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--	--	-----------------------

Full name	Affiliation	Appointed for Sectoral Scopes (Technical Areas)	Team leader	Acting/trainee Team Leader	Local Expert	Team Member (Auditor)	Technical Expert	Acting/Trainee Tech. Expert	Trainee Auditor	Technical Reviewer	Expert to TR	Trainee TR
Vikash Kumar Singh	India	1.1, 1.2, 3.1, 4.1, 13.1, 13.2, 14.1, 15	X				X					
Isha Kapoor	India	14.1				X	X					
Temesgen Zereabruk Areaya	Ethiopia	--			X							
Amit Anand	India	1.1, 1.2, 3.1, 8.1, 13.1, 14.1, 15					X				X	

Audit Team Experience:

The team composition is linked to the methodology and local experience in the host country.

Vikash Kumar Singh: Qualified lead assessor and internal technical reviewer for validations and verifications GHG mitigation projects under CDM, GS and Gold Standard (GS) and actively been involved in the validation and verification and internal technical review of more than 300 GHG mitigation projects. He is qualified as technical expert for TA 1.1, 1.2, 3.1, 4.1, 13.1, 13.2, 14.1 and 15 under CDM SS categorization. He has undergone extensive training in the validation and verification of carbon offset projects including the accreditation requirements for the VVBs. Currently, he is employed with Carbon Check in the capacity of Executive Director and Compliance Officer. Vikash has extensive work experience on working on land use & forestry projects under GS, CDM and GS projects globally. Vikash has extensive work experience on working in GS, CDM and GS projects in East Africa, as well as Central America, particularly Costa Rica.

Isha Kapoor: Isha is a forestry graduate and have knowledge & skills for the land use & forestry sector. She is a qualified validator/verifier and technical expert for TA 14.1 under CDM SS categorization. She has more than two years of work experience in GHG mechanism including development of standards and methodology for an Indian GHG program. Currently, she is working on variety of land use & forestry projects under different GHG programs including GS, CDM and GS.

Temesgen Zereabruk Areaya: is the local expert of Ethiopia.

Amit Anand: Amit is the team leader, technical expert and technical reviewer at CCIPL. He has completed his Bachelor of Science and Master of Science degrees in Environmental Management and has been involved in Clean Development Mechanism (CDM) for last 17 years. He is an expert for Agriculture, Forestry & Other Land Use (AFOLU) in CCIPL. He has also shared his experience on international platforms such as International Workshop on Capacity Building Project for MRV of GHG Emission Reductions in Africa, Latin America, Central Asia, and Eastern Europe organized by Ministry of Environment, Japan – 13 to 14 February 2012. He also serves as Executive Director and Chief Executive Officer at CCIPL.

III. VERIFICATION REPORT

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--	--	-----------------------

Status	Verification Phases
☒	Desk Review
☒	On Site Assessment
☒	Follow up interviews
☒	Corrective Actions / Clarifications Requested
☒	Resolution of outstanding issues
☒	Full Approval and Submission for Issuance
☐	Rejected

Status	Distribution Conditions
☒	No distribution without permission from the Client or responsible organizational unit
☐	Limited Distribution
☐	Unrestricted distribution

Final Approval	
Date	19/09/2024
Approved by	Sanjay Kumar Agarwalla
Designation	Technical Director
Signature	

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ABBREVIATIONS

AGB	Above Ground Biomass
AQL	Acceptable Quality Limit
AFOLU	Agriculture, Forest, and other Land Use
ARR	Afforestation, Reforestation and Revegetation
BEF	Biomass Expansion Factor
BGB	Below Ground Biomass
CAR	Corrective Action Request
CC IPL	Carbon Check (India) Private Ltd.
CO_{2e}	Carbon Dioxide Equivalent
CL	Clarification Request
DBH	Diameter at breast height
DNHA	Do No Harm Assessment
DPCR	Draft Performance Certification Report
DW	Dead Wood
GIS	Geographical Information System
KML	Keyhole Markup Language ¹
LTA	Long-term Average
LULC	Land Use Land Cover
LULUCF	Land use, Land-use Change, and Forestry
DR	Document review
DVR	Draft Verification Report
EI	External Individual
FA	Final Approval

¹ an XML notation for expressing geographic annotation and visualization within two-dimensional maps and three-dimensional Earth browsers.

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---	--	-----------------------

FAR	Forward Action Request
FPCR	Final Performance Certification Report
GHG	Greenhouse gas(es)
IPCC	Intergovernmental Panel on Climate Change
IR	Internal resource
KPI	Key Project Information
MP	Monitoring Period
MR	Monitoring Report
MUs	Modelling Units
PD	Project Developer
QC/QA	Quality control /Quality assurance
SOC	Soil Organic Carbon
TA	Technical Area
TR	Technical Review
UQL	Unacceptable Quality Limit
VVB	Validation & Verification Body

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 Carbon CHECK	FM 4.9 Gold Standard Verification Report Template	September 2020
--	--	-----------------------

Table of Contents

I. PROJECT DATA	2
II. VERIFICATION TEAM	2
III. VERIFICATION REPORT	3
ABBREVIATIONS	5
1. INTRODUCTION	9
1.1 OBJECTIVE	9
1.2 SCOPE AND CRITERIA	9
1.3 LEVEL OF ASSURANCE	10
2. METHODOLOGY	10
2.1 DESK REVIEW	11
2.2 ON-SITE VISIT AND FOLLOW-UP INTERVIEWS WITH PROJECT STAKEHOLDERS	13
2.3 RESOLUTION OF OUTSTANDING ISSUES	18
2.4 INTERNAL QUALITY CONTROL	19
2.5 VERIFICATION TEAM	19
1. VERIFICATION FINDINGS.....	19
3.1 SUSTAINABLE DEVELOPMENT CONTRIBUTIONS ACHIEVED	20
3.2 LOCATION OF PROJECT	22
3.3 DESCRIPTION OF IMPLEMENTED PROJECT	22
3.4 FORWARD ACTION REQUESTS	23
3.5 POST-DESIGN CERTIFICATION CHANGES	24
3.6 DESCRIPTION OF MONITORING SYSTEM APPLIED BY THE PROJECT	24
a) <i>Monitoring of Plantation Establishment and Management.....</i>	24
b) <i>Training.....</i>	26
c) <i>Sampling Design</i>	26
d) <i>Monitoring Organisation and Responsibilities.....</i>	27
3.7 DATA AND PARAMETERS	28
a) <i>Data and parameters fixed ex ante or at renewal of crediting period</i>	28
b) <i>Data and parameters monitored</i>	28
c) <i>Comparison of monitored parameters with last monitoring period.....</i>	29
3.8 IMPLEMENTATION OF SAMPLING PLAN	29
3.9 CALCULATION OF SDG IMPACTS	30
a) <i>Calculation of baseline value or estimation of baseline situation of each SDG Impact</i>	30
b) <i>Calculation of net benefits or direct calculation for each SDG Impact</i>	31
c) <i>Calculation of leakage</i>	31
d) <i>Leakage emissions</i>	31
e) <i>Comparison of actual SDG Impacts with estimates in approved PDD</i>	32
f) <i>Remarks on increase in achieved SDG Impacts from estimated value in approved PDD.....</i>	32
3.10 SAFEGUARDS REPORTING	33
3.11 STAKEHOLDER INPUTS AND LEGAL DISPUTES	34
2. CERTIFICATION OPINION	36
APPENDIX 1. LIST OF FINDINGS FROM VERIFICATION	37
TABLE 1. REMAINING FAR FROM PREVIOUS VERIFICATIONS	37

CARBON CHECK (INDIA) PRIVATE LIMITED

CIN: U74930DL2012PTC232495

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	FM 4.9 Gold Standard Verification Report Template	September 2020
---	--	-----------------------

TABLE 2.	CL FROM THIS VERIFICATION	39
TABLE 3.	CAR FROM THIS VERIFICATION	42
APPENDIX 2:	COMPETENCE CERTIFICATION OF TEAM	48

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CIN: U74930DL2012PTC232495

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--	--	-----------------------

1. Introduction

The Project Proponent (PP), World Vision Ethiopia has appointed the Carbon Check (India) Private Ltd. (CC IPL), a GS VVB to perform third (03rd) performance certification of the GS project titled “Humbo Ethiopia Assisted Natural Regeneration Project” (GS 10220) in non-Annex 1 host country of Ethiopia (hereafter referred to as “project activity”).

The purpose of this report is to document the compliance of the GS project “Humbo Ethiopia Assisted Natural Regeneration Project” (hereafter referred to as “project”) with the requirements of the GS4GG and the applied Gold Standard Afforestation/Reforestation (A/R) GHG Emissions Reduction & Sequestration Methodology (Version 1.0)^{/B03/}.

The verification objective of the project includes:

- ✓ Assessment of compliance with the GS4GG rules and requirements^{/B01/}
- ✓ Assessment of compliance with the applied GS Afforestation/Reforestation (A/R) GHG Emissions Reduction & Sequestration Methodology (Version 1.0)^{/B03/}.
- ✓ Assessment of project compliance with the relevant rules including host country legislation

This report contains the findings and resolutions from performance certification and a certification opinion on verified GHG removals accrued during this monitoring period due to implementation of the project.

1.1 Objective

Verification is the periodic independent review and ex-post determination of both quantitative and qualitative information by a Validation & Verification Body (VVB) of the monitored GHG removals achieved as a result of the implementation and monitoring of the registered GS A/R project activity during a defined monitoring period.

Certification is the written assurance by a VVB that, during a specific period in time, a project activity achieved the GHG removals as verified.

The objective of this verification is to verify and certify GHG removals and emissions as reported for the project activity titled “Humbo Ethiopia Assisted Natural Regeneration Project” for the period 2/12/2017 to 1/12/2021 (including both the dates) (including both the days).

The purpose of verification is to review the monitoring results and verify that the monitoring methodology was implemented according to the monitoring plan and monitoring data and used to confirm the net GHG removals, is sufficient, definitive and presented in a concise and transparent manner. Other non-GHG parameters shall also be assessed as per the requirement of Gold Standard.

1.2 Scope and Criteria

The scope of the **performance certification** is:

- To verify the project implementation and operation with respect to the registered PDD.
- To verify the implemented monitoring plan with the registered PDD and applied Afforestation/Reforestation (A/R) Requirements (Version 0.9).

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--	--	-----------------------

- To verify that the actual monitoring systems and procedures are in accordance with the monitoring systems and procedures described in the registered monitoring plan.
- To evaluate the GHG removal data and conclude with a reasonable level of assurance whether the reported quantity of GHG removal is free from material misstatement or not; and
- To verify that reported GHG removal data is sufficiently supported by evidence.

The verification shall ensure that the reported net GHG removals and emissions are complete and accurate in order to be certified.

CC IPL's scope of verification as a third-party verifier is to verify project's GHG removals and sustainable development impacts against the requirements set out by the Gold Standard. The verification shall ensure that the reported net GHG removals and emissions are complete and accurate in order to be certified.

The verification comprises a review of the KPI^{01/} over the monitoring period from 2/12/2017 – 1/12/2021 and based on the registered PDD, in part of the monitoring parameters and monitoring plan, GHG removal calculation spreadsheet ^{03/}, monitoring methodology and all related evidence provided by the PP.

On site visit and stakeholder's interviews were also performed as part of the verification process.

1.3 Level of Assurance

The VVB conducted the assessment in order to reach a reasonable level of assurance of conformance against the defined audit criteria and materiality thresholds within the audit scope. Based on the assessment by VT, Nine (09) CARs, Seven (07) CLs and zero (04) FAR were raised. The VVB states that all CARs and CLs raised were properly addressed by the PP and closed by the VVB team.

Please refer to Appendix 1.

2. Methodology

The performance certification consists of the following four phases:

1. Completeness check of the Gold Standard Sustainability Monitoring Report.
2. Review of project documentation (registered monitoring plan, applied methodology, project design document, applicable tools in particular attention to the frequency of measurements, QA/QC procedures and other relevant documents and regulations).
3. On-site visit (including follow-up interviews with project stakeholders, when deemed necessary).
The on-site visit and interviews assessment include the following:
 - An assessment of implementation and operation of project activity with respect to registered PDD / KPI^{01/}.
 - Review of information flows for generating, aggregating and reporting the monitoring parameters.
 - Interview with relevant personnel to determine whether the operational and data collection procedures are implemented and in accordance with monitoring plan of the PDD.
 - Cross check of information and data provided in the KPI with inventories, PP sampling records and GHG removal calculation sheet.
 - Review of assumptions made in calculating the GHG removals^{03/}.
 - Implementation of QA/QC procedure in-line with the DDP and methodology requirement.
4. Resolution of outstanding issues and the issuance of the final Verification report and Certification statement.

The following sections outline each step in more detail.

Duration of Audit:

- Signing of Letter of Engagement: 14/06/2022

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---	--	-----------------------

- Submission of requisite documents to the VVB: 04/07/2022
- Desk review: 06/07/2022 – 09/07/2022
- On-site visit: 11/07/2022 – 15/07/2022

2.1 Desk Review

The following table outlines the documentation reviewed during the new area and performance certification:

S.No.	Documents	References
/01/	PDD and AR LUF Risks-Capacities-Assessment-Template V0.2, SDG Impact tool & GS Transition documents	
/02/	Monitoring Report	Version 02: 14/09/2022
/03/	Filled-in and updated GS templates (CO ₂ fixation, other emissions, and forest inventory) as per 403_V1.0_LUF_AR-Methodology-GHGs-emission-reduction-and-Sequestration-Methodology	
/04/	Carbon fixation calculation sheet (ex-ante) Carbon fixation calculation sheet (ex-post) Humbo Sample Plot Data - Biomass - AR-ACM0003 AUG 2024 Updated	Sample Plot Data-Biomass- AR-ACM0003 APR 2022
/05/	Forest Inventory for different MUs (Excel-Spreadsheets)	
/06/	SOC calculation sheet (ex-ante) SOC calculation sheet (ex-post)	Humbo soil carbon estimator 30_04_2019
/07/	Project planting/management plan	Version 02: Project Area Data Sheet 2018
/08/	Evidence of the values of each ex-post parameter used for the calculation of carbon-fixation.	Sample Plot Data-Biomass- AR-ACM0003 APR 2022
/09/	Design Certification Report or Transition review report from GS to GS including any FAR to be considered for this performance certification	
/10/	Field measurements sheets a) Humbo site strata map and sample plot b) Humbo Data Management Template' as referred in the MR: c) Humbo Carbon Stock Monitoring Spreadsheet 2022 Final.xls d) Humbo Sample Plot Data - Biomass - AR-ACM0003 APR 2022.xls e) Humbo Fuelwood and Livestock Monitoring.xls f) Humbo AR Trainings comm. engagement and Job opportunities.xls g) Humbo QAQC data and analysis.xls h) Humbo Sample Size Determination v2.xls i) Humbo soil carbon estimator 30_04_2019.xls j) Project Area Data Sheet 2018 v2.xls k) Tree species assessment.xls l) Tropical Dry Allometric Equation Dataset.xls	

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---	--	-----------------------

/11/	Evidence of all specific evidence pertaining to related approach taken for SOC calculation as per 402_V1.0_LUF_AGR_FM_Soil-Organic-Carbon-Framework-Methodolgy	
/12/	Standard operating procedures/Monitoring manual including delineation of the permanent sampling plots Forest fire management plan	Annex 10- Fire Management Plan
/13/	Records of training during the monitoring period including MRV personnel	
/14/	Competency records of the MRV personnel	
/15/	Evidence of the SDGs (SDG 5, SDG 8 & SDG 15) monitoring parameters Validated SD monitoring plan Employment Opportunity by Humbo AR Project Forest Cooperatives Union report Job opportunities created by Humbo AR project Contract Agreement of Union Manager Translation of contract agreement Contract Agreement	191112 ETH Humbo Gold Standard Transition Annex Final
/18/	Shapefiles of all planting areas and MUs to check planting areas & area of MUs	
/19/	Evidence of right of carbon credits generated from the project	
/20/	Annual report since previous performance certification GS10220 ETH Humbo GS Annual Report 2023 v1 WVA signed	2023 Annual report
/21/	Grievance adressal procedure for the project. Grievance register including the action taken for the reported MP	
/22/	Mortality survey/calculation, excel-file	Final Project area data.xls
/23/	Documents to ensure compliance with host country regulations specific to the type of project activity (planting permits, infrastructure permits, harvesting permits etc.).	
/24/	World Vision Ethiopia, Humbo Ethiopia Assisted Natural Regeneration Project, CDM Operations Plan	
/25/	Humbo Community Managed Natural Regeneration Project Forestry Management Plan for The YR 2006-2030	
/B01/	GS4GG requirements: a) 107_V2.0_PAR_Programme-of-Activity-Requirements b) 203_V1.2.1_AR_LUF-Activity-Requirements c) 501_V2.1_PR_GHG-Emissions-Reductions-Sequestration d) 203G_V1.0_AR_LUF_Risks-Capacities-Guideline Stakeholder Consultation and Engagement Requirements (version 2.0	Other
/B02/	LUF AR Methodology Soil Carbon Tool v1.0	Other
/B03/	V1.0_LUF_AR-Methodology-GHGs-emission-reduction-and-Sequestration- Methodology	Other
/B04/	A/R Methodological tool "Combined tool to identify the baseline scenarion and demonstrate additionality in A/R CDM project activities".	Other
/B05/	Validation contract for the PoA & VPA validation between CCIPL (VVB) & CME dated 27/04/2022	Other
/B06/	Other GHG programs: - CDM: https://cdm.unfccc.int/Projects/index.html - VCS: https://registry.terra.org/app/search/VCS/All%20Projects - GSF: https://registry.goldstandard.org/projects?q=&page=1 - Plan Vivo: https://www.planvivo.org/pages/category/projects?Take=28	Other
/B07/	GS4GG Performance Shortfall Guidelines GS4GG GHG Emissions Reductions & Sequestration Product Requirements v2.3, to issue Verified Emission Reductions (VERs).	

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During the desk review, CCIPL applied the standard auditing techniques to assess the quality of information provided.

2.2 On-site visit and follow-up interviews with project stakeholders

An OSV was performed by the members of the verification team of Carbon Check from 11th July 2022 to 15th July 2022 at PP's office and all the plantation sites in Humbo, Ethiopia. The project representatives and stakeholders interviewed were as:

Sl. No.	Name (Organisation)	Date	Type	Topic
/i/	Kebede Regassa, Project Manager, WVE	11/07/2022 to 15/07/2022	☒ On-site ☒ Face to Face ☐ Telephone ☐ Email ☐ Skype	• PP's roles and responsibilities. • Baseline scenario. • Sustainability and local stakeholders meeting. • Project implementation. • Future project plans. • Organization structure, roles and responsibilities. • DNHA Assessment • Changes in organization structure • Ownership of land titles • Ownership of carbon credits • Recruitment of staff • Induction Training • Employment contracts • DNHA Assessment with respect to labour laws, minimum wage, working hours, non-discrimination, sexual harassment, anti-corruption • Forest inventory. • Baseline scenario. • Project implementation. • Monitoring activities, sampling activities • DBH and height measurement • Plantation techniques • Species selection • Project operation, roles and responsibilities • DNHA Assessment • Occupational health safety • Training of forest technician, foreman etc.

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---	--	-----------------------

/ii/	Addis Ayano, Project Coordinator	11/07/2022 to 15/07/2022		• Forest inventory. • Monitoring activities, sampling activities • DBH and height measurement • Plantation techniques • Species selection • Project operation, roles, and responsibilities • DNHA Assessment • Occupational health safety
/iii/	Temesgen Zereabruk, CCIPL Local Expert	11/07/2022 to 15/07/2022		• Induction Training • Employment contracts • DNHA Assessment with respect to labour laws, minimum wage, working hours, non-discrimination, sexual harassment, anti-corruption • Plantation techniques • Training with respect to identification and protection of endangered / native species • DBH and height measurement
/iv/	Amanuel Mena, Manager, Humbo Union	11/07/2022 to 15/07/2022	☒ On-site ☒ Face to Face ☐ Telephone ☐ Email ☐ Skype	• Induction Training • Employment contracts • DNHA Assessment with respect to labour laws, minimum wage, working hours, non-discrimination, sexual harassment, anti-corruption • Plantation techniques • Training with respect to identification and protection of endangered / native species • DBH and height measurement
/v/	Dawit Angulo, Abala Longena, Cooperative	11/07/2022 to 15/07/2022	☒ On-site ☒ Face to Face ☐ Telephone ☐ Email ☐ Skype	• Induction Training • Employment contracts • DNHA Assessment with respect to labour laws, minimum wage, working hours, non-discrimination, sexual harassment, anti-corruption • Plantation techniques • Training with respect to identification and protection of endangered / native species • DBH and height measurement

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/vi/	Merkin Dola, Abala Shola, Cooperative	11/07/2022 to 15/07/2022	☒ On-site ☒ Face to Face ☐ Telephone ☐ Email ☐ Skype	• Induction Training • Employment contracts • DNHA Assessment with respect to labour laws, minimum wage, working hours, non-discrimination, sexual harassment, anti-corruption • Plantation techniques • Training with respect to identification and protection of endangered / native species • DBH and height measurement
/vii/	Mengesha Mena, Abala Longena, Cooperative	11/07/2022 to 15/07/2022	☒ On-site ☒ Face to Face ☐ Telephone ☐ Email ☐ Skype	• Induction Training • Employment contracts • DNHA Assessment with respect to labour laws, minimum wage, working hours, non-discrimination, sexual harassment, anti-corruption • Plantation techniques • Training with respect to identification and protection of endangered / native species • DBH and height measurement
/viii/	Teferi Seta, Carbon Stock Measurement Expert	11/07/2022 to 15/07/2022	☒ On-site ☒ Face to Face ☐ Telephone ☐ Email ☐ Skype	• Induction Training • Employment contracts • DNHA Assessment with respect to labour laws, minimum wage, working hours, non-discrimination, sexual harassment, anti-corruption • Plantation techniques • Training with respect to identification and protection of endangered / native species • DBH and height measurement
/ix/	Abera Abel, Carbon Stock Measurement Expert	11/07/2022 to 15/07/2022	☒ On-site ☒ Face to Face ☐ Telephone ☐ Email ☐ Skype	• Induction Training • Employment contracts • DNHA Assessment with respect to labour laws, minimum wage, working hours, non-discrimination, sexual harassment, anti-corruption • Plantation techniques • Training with respect to identification and protection of endangered / native species • DBH and height measurement
/x/	Bizuwork Bilate, Carbon Stock	11/07/2022	☒ On-site	• Induction Training

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	Measurement Expert	to 15/07/2022	☒ Face to Face ☐ Telephone ☐ Email ☐ Skype	• Employment contracts • DNHA Assessment with respect to labour laws, minimum wage, working hours, non-discrimination, sexual harassment, anti-corruption • Plantation techniques • Training with respect to identification and protection of endangered / native species • DBH and height measurement
/xi/	Alemayhu Anja, Monitoring Team	11/07/2022 to 15/07/2022	☒ On-site ☒ Face to Face ☐ Telephone ☐ Email ☐ Skype	• Induction Training • Employment contracts • DNHA Assessment with respect to labour laws, minimum wage, working hours, non-discrimination, sexual harassment, anti-corruption • Plantation techniques • Training with respect to identification and protection of endangered / native species • DBH and height measurement
/xii/	Degene Dana, Chairman of Abala gefeta Cooperative	11/07/2022 to 15/07/2022	☒ On-site ☒ Face to Face ☐ Telephone ☐ Email ☐ Skype	• Induction Training • Employment contracts • DNHA Assessment with respect to labour laws, minimum wage, working hours, non-discrimination, sexual harassment, anti-corruption • Plantation techniques • Training with respect to identification and protection of endangered / native species • DBH and height measurement
/xiii/	Daniel Dana, Chief Secretary, Hobicha Bada Cooperative	11/07/2022 to 15/07/2022	☒ On-site ☒ Face to Face ☐ Telephone ☐ Email ☐ Skype	• Induction Training • Employment contracts • DNHA Assessment with respect to labour laws, minimum wage, working hours, non-discrimination, sexual harassment, anti-corruption • Plantation techniques • Training with respect to identification and protection of endangered / native species • DBH and height measurement
/xiv/	Mekonnen Gojo, Chairman, Hobicha Bada Cooperative	11/07/2022 to	☒ On-site ☒ Face to Face	• Induction Training • Employment contracts

 Carbon CHECK	FM 4.9 Gold Standard Verification Report Template	September 2020
---	--	-----------------------

		15/07/2022	☐ Telephone ☐ Email ☐ Skype	• DNHA Assessment with respect to labour laws, minimum wage, working hours, non-discrimination, sexual harassment, anti-corruption • Plantation techniques • Training with respect to identification and protection of endangered / native species • DBH and height measurement
/xiii/	Dergaso Tantu, Cashier, Hobicha Bada Cooperative	11/07/2022 to 15/07/2022	☒ On-site ☒ Face to Face ☐ Telephone ☐ Email ☐ Skype	• Induction Training • Employment contracts • DNHA Assessment with respect to labour laws, minimum wage, working hours, non-discrimination, sexual harassment, anti-corruption • Plantation techniques • Training with respect to identification and protection of endangered / native species • DBH and height measurement
/xiv/	Tesfaye Chorfo, Chairman, Hobicha Bogota Cooperative	11/07/2022 to 15/07/2022	☒ On-site ☒ Face to Face ☐ Telephone ☐ Email ☐ Skype	• Induction Training • Employment contracts • DNHA Assessment with respect to labour laws, minimum wage, working hours, non-discrimination, sexual harassment, anti-corruption • Plantation techniques • Training with respect to identification and protection of endangered / native species • DBH and height measurement
/xv/	Mekbib Mena, Accountant, Hobicha Bada Cooperative	11/07/2022 to 15/07/2022	☒ On-site ☒ Face to Face ☐ Telephone ☐ Email ☐ Skype	• Induction Training • Employment contracts • DNHA Assessment with respect to labour laws, minimum wage, working hours, non-discrimination, sexual harassment, anti-corruption • Plantation techniques • Training with respect to identification and protection of endangered / native species • DBH and height measurement
/xvi/	Kaleb Isayas, Hobicha Bada Cooperative	11/07/2022 to 15/07/2022	☒ On-site ☒ Face to Face ☐ Telephone ☐ Email ☐ Skype	• Induction Training • Employment contracts • DNHA Assessment with respect to labour laws, minimum wage, working

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				hours, non-discrimination, sexual harassment, anti-corruption • Plantation techniques • Training with respect to identification and protection of endangered / native species • DBH and height measurement
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Through the above-mentioned activities, the VVB confirmed the following aspects in relation to the project activity:

- confirm the implementation and operation of the project,
- review the data flow for generating, aggregating, and reporting the monitoring parameters,
- confirm the correct implementation of procedures for operations and data collection,
- cross-check the information provided in the KPI documentation^{/01/} with other sources^{/02-25/},
- review the calculations and assumptions used to obtain the GHG removal data^{/03/} and ER,
- identify if the quality control and quality assurance procedures are in place to prevent or correct errors or omissions in the reported parameters.

2.3 Resolution of outstanding issues

The objective of this phase of the verification is to resolve any outstanding issues (issues that require further elaboration, research, or expansion) which have to be clarified/corrective action done prior to final VVB's conclusions on the project implementation, monitoring practices and achieved emission reductions. In order to ensure transparency a verification protocol is completed for the project activity. The protocol shows in transparent manner criteria (requirements), means of verification and resulting statements on verification actual project activity against identified criteria.

The verification protocol serves the following purposes:

- It organises in a table form, details, and clarifies the requirements, a GS project is expected to meet GS requirements.
- It ensures a transparent verification process where the VVB will document how a particular requirement has been verified and the result of the verification.
- It ensures that the issues are accurately identified, formulated, discussed, and concluded in the verification report.
- It ensures the determination of achieving credible emission reductions from the project activity.

The verification protocol consists of a table i.e., tables of findings and preliminary and final opinion of the VVB on every particular issue raised during the verification process.

The findings of verification process are summarized in the tables below:

CAR/ CL/ FAR ID	xx	Section no.		Date: DD/MM/YYYY
Description of CAR/ CL/ FAR				
CME response				Date: DD/MM/YYYY
Documentation provided by the CME				
DOE assessment				Date: DD/MM/YYYY

In Table 1 FAR, shall reflect the forward actions initiated by the verification team if the monitoring and reporting require attention and/or adjustment for the next verification period.

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CIN: U74930DL2012PTC232495

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 Carbon CHECK	FM 4.9 Gold Standard Verification Report Template	September 2020
---	--	-----------------------

Findings during the verification can be interpreted as a non-compliance with GS criteria or a risk to the compliance.

Corrective action requests (CARs) are raised, in case:

- Non-conformities with the monitoring plan or methodology are found in monitoring and reporting and has not been sufficiently documented by the project participants, or if the evidence provided to prove conformity is insufficient.
- Modifications to the implementation, operation and monitoring of the registered project activity has not been sufficiently documented by the project participants.
- Mistakes have been made in applying assumptions, data or calculations of emission reductions which will impair the estimate of emission reductions.
- Issues identified in a FAR during validation/previous verification(s) that are not been resolved by the project participant(s) to be verified during current verification.

Requests for clarification (CLs) are raised, if information is insufficient or not clear enough to determine whether the applicable GS requirements have been met.

A forward action request (FAR) is raised during verification to highlight issues related to project implementation/monitoring that require review during the subsequent verification of the project activity. FARs shall not relate to the GS requirements for issuance.

2.4 Internal quality control

The final verification report has passed a technical review before being submitted to the project participant and SustainCert. A technical reviewer qualified in accordance with CCIPL's qualification scheme for GS validation and verification performed the technical review.

2.5 Verification Team

In accordance with the Accreditation Standard and CCIPL's internal procedures a competent team was appointed by CCIPL to carry out the verification of this MR. The team is outlined below:

Verification Team			Type of Involvement							
Full name	Location	Appointed for Sectoral Scopes (Technical Areas)	Supervising the work	Desk review	Site Visit + Interview	Report and protocol Writing	Technical Expert Input	Reporting Support	Technical Reviewer	Technical Expert Input to TR
Vikash Kumar Singh	India	1.2, 3.1, 8.1, 13.1, 14.1	X	X	X	X	X			
Isha Kapoor	India	1.2, 13.1, 13.2		X	X	X	X			
Temesgen Zereabruk Areaya	Ethiopia	NA			X					
Amit Anand	India	14.1							X	

1. Verification findings

The findings of the verification are described in the following sections. The verification criteria (requirements), the means of verification and the results of verification are documented in detail in Appendix 1.

CARBON CHECK (INDIA) PRIVATE LIMITED

CIN: U74930DL2012PTC232495

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---	--	-----------------------

Areas of validation of compliance	No. of CL	No. of CAR	No. of FAR
Sustainable Development Contributions Achieved	--	01, 02	--
Location of project	--	--	--
Description of implemented project	--	03	--
Forward Action Requests	--		01, 02, 03, 04
Post-Design Certification changes	--	04	--
Description of monitoring system applied by the project a) Monitoring of Plantation Establishment and Management b) Forest management data parameters c) Monitoring of GHG emissions by sinks d) Training e) Sampling Design f) Monitoring Organisation and Responsibilities	01, 05, 06, 07	05, 06, 09	--
Data and parameters a) Data and parameters fixed ex ante or at renewal of crediting period b) Data and parameters monitored c) Comparison of monitored parameters with last monitoring period	02, 03, 04		--
Implementation of sampling plan	--		--
Calculation of SDG impacts a) Calculation of baseline value or estimation of baseline situation of each SDG Impact b) Calculation of project value or estimation of project situation of each SDG Impact c) Calculation of leakage d) Leakage emissions e) Calculation of net benefits or direct calculation for each SDG Impact f) Comparison of actual SDG Impacts with estimates in approved PDD g) Remarks on increase in achieved SDG Impacts from estimated value in approved PDD	--	07	--
Safeguards reporting	--	08	--
Stakeholder Inputs and Legal Disputes	--	--	--
Total	7	9	4

3.1 Sustainable Development Contributions Achieved

Means of validation	DR, OSV, I		
Findings	CAR 01 and CAR 02 has been raised and satisfactorily closed.		
Conclusion	CCIPL based on review of MR, on-site inspection and interview confirms that the project has contributed to 4 SDGs including SDG # 5: Gender Equality SDG # 8: Decent Work & Economic Growth SDG # 13: Climate Action (Carbon sequestration) SDG # 15: Life on Land (Biodiversity)		
	SDGs	Target Achieved (as per MR)	Assessment
	SDG 5: Gender Equality	22% or 28 positions for women	During the on-site inspection and interviews, VVB observed that the total number of women at leadership positions are 15

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			which is 7.9% of the total positions in all 7 cooperatives. A corrective action request has been raised and based on review of "Forest Cooperative Union Report" ^{15/} and Job opportunities created by Humbo AR project ^{15/} provided in response, VVB confirms SDG 5 has been appropriately calculated and hence CAR has been closed successfully.
	SDG 8: Decent work and economic growth	195	VVB observed during the on-site inspection interviews that total jobs provided by the project is 188. A finding has been raised and based on review of "Forest Cooperative Union Report" ^{15/} and and Job opportunities created by Humbo AR project ^{15/} provided in response, VVB confirms SDG 8 has been appropriately calculated and hence CAR has been closed successfully.
	SDG 13: Climate Action	136,304 tCO ₂ -e (2017 – 2021) (Including SOC)	VVB, based on GS MR ^{02/} and carbon calculation sheets ^{03/06/} , confirms SDG 13 has been appropriately calculated with removals from biomass and SOC. VVB confirms that this project included Soil Organic Carbon (SOC) during its transition to the Gold Standard (GS). The Gold Standard have raised CAR 16 regarding carbon pools in the CDM Transition Review Report dated 20/02/2020, which was satisfactorily closed and approved for the inclusion of SOC. Subsequently, GS issued SOC VERs to the project during the 2020 issuance. Therefore, VVB has considered the SOC pool in this performance certification, as it was accepted during the transition review.

 Carbon CHECK	FM 4.9 Gold Standard Verification Report Template	September 2020
---	--	-----------------------

	SDG 15: Life on Land	87	VVB during the on-site inspection office visit reviewed the list of tree species planted in this project and confirms the total number of tree species to be 87.
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3.2 Location of project

Means of validation	DR, OSV, I
Findings	--
Conclusion	CC IPL based on review of MR^{/02/}, on-site inspection and interview^{i-xvi/} confirms that the project has been implemented in Humbo Woreda, Wolayita zone of Southwestern Ethiopia. Furthermore, VVB confirms that the GPS coordinates of each site sampled has been checked and verified from the data sheet.

3.3 Description of implemented project

Means of validation	DR, OSV, I
Findings	CAR 03 has been raised and satisfactorily closed.
Conclusion	CC IPL based on review of MR^{/02/}, on-site inspection and interview^{i-xvi/} confirms that the technology implemented by the project are: 1. Farmer Managed Natural Regeneration (FMNR), and 2. Enrichment Planting (i.e., planting of seedlings raised from nursery stock) Implementation of FMNR^{/07/} As per the review of MR^{/02/} and on-site inspection, it has been observed that FMNR has been implemented in areas that have root stock that could resprout under protection and management. The local communities identify young shoots (that are susceptible to be slashed by farmers in preparation for planting crops) and manage them to regenerate the root stock. Enrichment Planting or Supplemental Planting As per the review of MR and on-site inspection, it has been observed that during project implementation only 50.7 hectares was planted in stratum 5 in small pits (0.3m x 0.2m), which were pre-dug through the community participation. The seedlings were raised in a nursery established in a conventional manner. As per GS MR, to address significant changes on growth of vegetation, the project site was re-stratified. Project Stratification a) Stratum 1: - is relatively dense area of the site with some big trees found in different parts. It is located at the South end of the site in a Kebele known as Abela Gefeta. b) Stratum 2: - is an area with scattered tree/vegetation cover and open land dominated with grass. It is geographically located in the south-east end of

CARBON CHECK (INDIA) PRIVATE LIMITED

CIN: U74930DL2012PTC232495

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stratum 3 bordered by stratum 1 from south. This stratum has high potential for enrichment planting.

c) Stratum 3: -is covered with relatively dense bushes and shrub on hillsides in a Kebele named as Abela Longena, Abala shoya, Bossa, Bolla, Bada and Bongota. Stratum 3 is bound by stratum 2 from east and stratum 4 from North.

d) Stratum 4: - is situated extreme north, on opposite hillside of stratum 3. The stratum is characterized by scattered vegetation cover grown on very rocky area that is difficult for planting.

e) Stratum 5: this stratum is considered to be open patchy area found scattered through stratum 3 proposed for new plantation.

Strata areas before and after re-stratification

S/N	strata	Strata at project inception	Strata after re-stratification
1	stratum 1	234	233.48
2	stratum 2	745	630.71
3	stratum 3	1154	1694.64
4	stratum 4	95	114.41
5	stratum 5	500	50.7
Total		2728	2723.94

Tree species observed on site are *Acacia* spp., *Aningeria adolfifericii*, *Podocarpus facutus*, *Olea africana*, *Cordia africana*, *Croton macrostachytus*, *Erthrina* sp., *Ficus* sp. among others

3.4 Forward Action Requests

Means of validation	DR, OSV, I
Findings	Table 1 under Annex 1
Conclusion	As per the GS MR^{02/}, four (04) FARs were raised during the previous Verification which are as follows: FAR 12/18 - During the next verification for the <i>Grevillea</i> need to be assessed for their appropriateness considering allometric equation from case studies in Africa if available. FAR 02/19 - a Safeguarding Assessment Document is in place prior to the next Performance Certification Audit. FAR 13/19 - While it is assumed the entirety of the project area is intended for the management and protection of biodiversity, has 10% of the project area specifically been designated as such, and being managed using the HCV approach as required? The reviewer acknowledges the prohibited activities in the required buffer zones do not appear to be taking place as part of the project activities. Given the number of years the project has operation under the CDM program, and the reviewers understanding of the management approach being taken, the requirement to implement management and protection of 10% of the project area as a conservation/protection area using the HCV approach can be assessed again during the next performance certification.

 Carbon CHECK	FM 4.9 Gold Standard Verification Report Template	September 2020
---	--	-----------------------

	FAR 20/19 - As a result FAR 20/19 is raised highlighting the need for ongoing monitoring of stakeholder engagement and inputs received through the grievance mechanism, which is to be addressed prior to the next Performance Certification audit. All previous FARs have been addressed in the GS MR and further assessed by the VVB (Refer to Table 1 under Annex 1). Gold Standard has raised 2 FARs in performance review report dated :10/08/2024 and this has been included in the Findings log (Refer Annex-1 of this report).
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3.5 Post-Design Certification changes

Means of validation	DR, OSV, I
Findings	CAR 04 has been raised and satisfactorily closed.
Conclusion	As per Section B.2.1., GS MR^{/02/}, below are the Temporary deviations from the approved Monitoring & Reporting Plan, methodology or standardized baseline undergone by the PD: <i>“(1) Temporary change to the monitoring period: The monitoring period for the previous verification (02 Dec 2011 – 01 Dec 2017) was 6 years rather than 5 as per the PDD and Monitoring Plan. The project participant requested a temporary deviation in the monitoring plan and was granted it. As the crediting period is over 30-years, this temporary deviation will not result in an overestimation of emission reductions compared to the Ex-ante emission reduction calculated in the PDD^{/01/}. The current monitoring period therefore runs from 02 Dec 2017 to 01 Dec 2021.</i> <i>(2) Temporary change to weeding efficacy: 2012 was final year of assessing seedling survival. Weeding was not necessary after the forest establishment and therefore number and periodicity of weeding is reported as zero for the third monitoring period”</i> A finding has been raised in this regard and has been closed successfully.

3.6 Description of monitoring system applied by the project

a) Monitoring of Plantation Establishment and Management

Means of validation	DR, OSV, I
Findings	CL 01, CAR 05 and CAR 06 has been raised and satisfactorily closed.
Conclusion	Monitoring of the project boundary As per Section B.6.6. of GS PDD^{/01/}, “The location of each node of the project boundary will be measured during fieldwork and archived in the database” Based on the review of MR^{/02/} and on-site inspection, during this monitoring period, a sample of boundary points has been monitored for this monitoring

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period to ensure accuracy of the project boundary. This was further verified by the VVB by reviewing the QA/QC Data Analysis Sheet ^{/10/}.

VVB confirms that the project boundary has been monitored in line with the monitoring plan stated in the GS PDD^{/01/} and further comply with the methodology monitoring requirements ^{/B03/}

Monitoring forest establishment

As per Section C of GS MR^{/02/}, the following activities were conducted to monitor planting quality and forest establishment:

- *“Confirmed that site and soil preparation are implemented based on practice documented in section A of the PDD^{/01/}, no slash and burn and widespread tillage was used on the site and soil preparation.*
- *Survival rate checking, the initial survival rate of planted trees was checked three months after the planting, and re-planting was conducted where the survival rate is lower than 90%. Replanted sites were monitored, but survival counts were not recorded.*
- *Final survival checking was carried out three years after planting.*
- *Weeding checking to check and confirm that the weeding practice where necessary is implemented.*
- *Surveying and checking the area of planted species and planting year for each substratum within stratum 5.”*

Based on the review of GS PDD^{/01/}, VVB confirms that the monitoring activities carried out above are in compliance with the GS PDD^{/01/} and monitoring methodology^{/B03/}. Further, VVB confirms, based on the on-site inspection and interviews^{/i-xvii/}, that no slash and burn and widespread tillage was used on the site and during the soil preparation.

As per Section D.2 of GS MR^{/02/}, no weeding has been done during this monitoring period. A finding has been raised and successfully closed. VVB confirms, based on the supporting document review^{/07/}, that no weeding activity has been conducted during this monitoring period.

During the on-site inspection, VVB has checked the area and species planted for each stratum and sub-stratum and confirms that the data provided by the PD “Humbo Sample Plot Data - Biomass - AR-ACM0003 APR 2022”^{/10/04/} is correct.

A finding has been raised to provide the survival data sheet for each period as stated in the GS MR^{/02/} and has been successfully closed on review of supportive document^{/04/10/} provided by PD.

Monitoring of forest management

As per Section C of Monitoring Report^{/02/}, the following monitoring activities has been implemented to check the forest management:

- Cleaning and site preparation measures
- Planting
- Thinning
- Coppicing
- Fuel wood collection
- Checking and confirming that harvested lands are re-planted, re-sowed or coppiced as planned or as required by forest law.



- Checking and ensuring that good conditions exist for natural regeneration if harvested lands are allowed to regenerate naturally.
- Monitoring of disturbances

This was further verified by the VVB during the on-site inspection and interviews^{i-xvii/} of the monitoring team.

b) Training

Means of validation	DR, OSV, I		
Findings	--		
Conclusion	In line with B.7.3. of the GS PDD ^{/01/} , the following trainings have been undertaken during this monitoring period ^{/02/} :		
	S.No	Description of Training	Total No of Participants
	1	Training on Forest Management	178
	2	Carbon stock estimation/Monitoring	208
	3	Refreshment training on Bird survey technique	80
	4	Refreshment training for cooperatives on Biodiversity monitoring.	126
	5	Community training on HCV species conservation	43
	6	Forest protection steering committee stakeholders review meeting	276
	7	Training on value chain development & developing value chain	120
	Total		1,031
	This was further verified by the VVB during the on-site inspection interviews as well as review of all the training records during the PD office visit.		

c) Sampling Design

Means of validation	DR, OSV, I
Findings	CAR 03 has been raised and satisfactorily closed
Conclusion	Sampling Design As per GS PDD/01/, "In order to monitor the project through time, permanent-sampling plots will be established and maintained"



VVB, based on the on-site inspection and review of the sample plot data sheet/10/, confirms that the sample plots established and monitored by the PD are permanent in nature and acceptance sampling has been done by the VVB from these permanent sample plots to assess the monitored data.

The VVB has applied a sampling approach for on-site inspection as part of Performance Certification in accordance with the Table 2 of the Standard: Sampling and surveys for (version 09.0). In accordance with the Table 2 of the sampling standard, VVB has opted for AQL of 1.0% and UQL of 20%; producer risk of 10% and consumer risk of 20% in determining the VVB's sample size.

Accordingly, 8 samples were selected from the entire plantation area under the project activity for the current monitoring period and no discrepancy found during VVB's field measurement.

Sl. No.	Name of the Strata	Plantation Area (ha)	PD Sample size	VVB Sample Size	Pro-rata sample size
1.	Strata 1	233.5	8	8	1
2.	Strata 2	630.7	14		2
3.	Strata 3	1690.6	57		3
4.	Strata 4	114.4	4		1
5.	Strata 5	50.7	2		1
Total		2719.9	85		

A finding has been raised to address the re-stratification by the PD during this monitoring period and closed successfully by VVB. VVB confirms that the above information of strata and sampling plan is in line with GS transition annex document^{/01/} and consistent with the GS MR^{/02/}.

d) Monitoring Organisation and Responsibilities

Means of validation	DR, OSV, I
Findings	--
Conclusion	In line with section B.7.3 of the GS PDD^{/01/}, VVB confirms that PD has appropriately defined the organizational structure and Responsibilities of the Monitoring Organisation in the GS MR^{/02/} including a flow diagram on the data collection process and Quality Assurance Process and responsibilities for • Staff and Community Training in monitoring systems • Operation of Monitoring Equipment • Quality control (checking) of monitoring equipment • Collection and Coordination of field data • Calculation of emissions reductions and deviations from projections Furthermore, the information was confirmed and checked by reviewing the document "World Vision Ethiopia, Humbo Ethiopia Assisted Natural Regeneration Project, CDM Operations Plan"^{/24/} and "Humbo Community Managed Natural Regeneration Project Forestry Management Plan for The YR 2006-2030"^{/25/}.

 Carbon CHECK	FM 4.9 Gold Standard Verification Report Template	September 2020
---	--	-----------------------

3.7 Data and parameters

a) Data and parameters fixed ex ante or at renewal of crediting period

Means of validation	DR, OSV, I								
Findings	CL 02 has been raised and satisfactorily closed								
Conclusion	In line with Table B.9 of the GS PDD ^{/01/} , VVB confirms that PD has appropriately defined Data and parameters fixed ex ante or at renewal of crediting period in the Section D.1 of GS MR ^{/02/} . Based on review of MR in compliance with GS PDD ^{/01/} , CL 02 have been raised to address the inconsistency of information in GS PDD ^{/01/} and MR ^{/02/} and has been successfully closed, based on the review of revised documents.								
	Data and parameters fixed ex ante	VVB Assessment of compliance							
	Carbon fraction for species	Based on Section D.1 of GSMR, VVB concludes the default value of carbon fraction was appropriate							
	Root to shoot ratio	As per Section D.1 of MR Root to Shoot ratios are as follows <table><tr><td>Tree species</td><td>R-t-S Value</td></tr><tr><td>Eucalyptus spp</td><td>0.29</td></tr><tr><td>Grevillea spp</td><td>0.27</td></tr></table> VVB, based on document review confirms that values used were valid and appropriate.		Tree species	R-t-S Value	Eucalyptus spp	0.29	Grevillea spp	0.27
	Tree species	R-t-S Value							
	Eucalyptus spp	0.29							
	Grevillea spp	0.27							
	Plot expansion factor	Based on review of documents and GS MR ^{/02/} , VVB confirms values used were valid and appropriate.							
	Allometric equation for species	Based on review of GS MR ^{/02/} VVB confirms that allometric equation used by PD are valid and appropriate.							
	Confidence Level	Based on review of GS MR ^{/02/} and supportive documents VVB confirms that value applied are valid and appropriate.							
Precision Level	Based on review of GS MR ^{/02/} and supportive documents VVB confirms that value applied are valid and appropriate.								

b) Data and parameters monitored

Means of validation	DR, OSV, I
Findings	CL 03 has been raised and satisfactorily closed
Conclusion	In line with section B.7.1 of the GS PDD^{/01/}, VVB confirms that PD has appropriately defined Data and parameters monitored in the MR^{/02/}. Based on review of MR in compliance with GS PDD, CL 03 have been raised to address the inconsistency of information in GS PDD^{/01/} and GS MR^{/02/} and has been successfully closed.

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c) **Comparison of monitored parameters with last monitoring period**

Means of validation	DR, OSV, I
Findings	CL 04 has been raised and satisfactorily closed
Conclusion	Based on review of MR and review of response for CAR 04, VVB confirms that this section is not applicable.

3.8 Implementation of sampling plan

Means of validation	DR, OSV, I														
Findings	--														
Conclusion	The VVB assessment of implementation of sampling plan in compliance with section B.7.2 of the GS PDD^{/01/} is as follows: Sampling Design i) <u>Type of plots</u> In line with the GS PDD^{/01/}, VVB, based on the on-site inspection and desk review confirms that permanent-sampling plots have been established and maintained. ii) <u>Shape and Size</u> VVB, during the on-site inspection of the sample plots, observed that PD has identified circular nested plots 1m and 4m in diameter using distance measuring equipment and a fixed central point. Measuring trees in each sample according following the protocol: o 1 m plot radius – measure all trees with a DBH between 2 – 4.99 cm o 4 m plot radius – measure all trees with a DBH between 5 – 19.99 cm Furthermore, PD has calculated and used a correction factor for sloping lands, which was verified by the VVB by reproducing the same procedure. iii) <u>Number of Plots</u> As per the desk review and on-site inspection, the precision estimate was calculated as 14% at 90% confidence levels for the 2021 forest carbon stock inventory. The details of the uncertainty calculations are provided below: <table border="1" data-bbox="483 1585 1394 1839"> <tr> <td>Total carbon</td><td>2938.5</td></tr> <tr> <td>Mean carbon (tC / ha)</td><td>34.6</td></tr> <tr> <td>Standard Deviation</td><td>27.9</td></tr> <tr> <td>Sample Size</td><td>85</td></tr> <tr> <td>Significance level</td><td>0.1</td></tr> <tr> <td>Confidence value</td><td>4.98</td></tr> <tr> <td>Confidence interval</td><td>14%</td></tr> </table> CL 02 has been raised to address the issue of inconsistency in the precision and confidence level in GS PDD^{/01/} and MR^{/02/} and it successfully closed. iv) <u>Location of sampling plots</u> In order to avoid bias with regard to plot locations, permanent sample plots will be being located systematically with a random start. The geographical	Total carbon	2938.5	Mean carbon (tC / ha)	34.6	Standard Deviation	27.9	Sample Size	85	Significance level	0.1	Confidence value	4.98	Confidence interval	14%
Total carbon	2938.5														
Mean carbon (tC / ha)	34.6														
Standard Deviation	27.9														
Sample Size	85														
Significance level	0.1														
Confidence value	4.98														
Confidence interval	14%														

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position (GPS coordinate), location, stratum and sub-stratum series number of each plot is recorded and archived. It is to be ensured that the sampling plots are distributed randomly, and as evenly spread as possible.
v) Monitoring frequency

In line with the GS MR template instructions, VVB has assessed section D.4 as follows (Refer to CL05):

GS Template Instruction	Assessment of Compliance
(a) Description of implemented sampling design.	Based on the review of MR ^{/02/} , VVB confirm that section complied with GS MR ^{/02/} instructions and consistent with GS PDD ^{/01/} .
(b) Collected data.	Based on the review of MR ^{/02/} , VVB confirm that section complied with GS MR ^{/02/} instructions and consistent with GS PDD ^{/01/} .
(c) Analysis of the collected data.	Based on the review of MR ^{/01/} , VVB confirm that section complied with GS MR ^{/02/} instructions and consistent with GS PDD ^{/01/} .
(d) Demonstration that the required confidence/precision level has been met.	Based on the review of MR ^{/02/} , VVB confirm that section complied with GS MR ^{/02/} instructions and consistent with GS PDD ^{/01/} .
(e) Demonstration that the samples were randomly selected and are representative of the population.	Based on the review of MR ^{/02/} , VVB confirm that section complied with GS MR instructions and consistent with GS PDD ^{/01/} .

3.9 Calculation of SDG impacts

a) Calculation of baseline value or estimation of baseline situation of each SDG Impact

Means of validation	DR, OSV, I								
Findings	CAR 07 has been raised and satisfactorily closed								
Conclusion	Based on the desk review and on-site inspection, VVB has concluded the assessment of SDG Impact calculation as follows: <table border="1"> <tr> <td>SDG 13: Climate Action</td><td>In line with the GS PDD^{/01/}, baseline has been considered as 0.</td></tr> <tr> <td>SDG 5: Gender Equality</td><td>In line with the GS PDD^{/01/} and MR^{/02/} baseline is not applicable.</td></tr> <tr> <td>SDG 8 Decent Work & Economic Growth</td><td>In line with the GS PDD^{/01/} and MR^{/02/} baseline is not applicable.</td></tr> <tr> <td>SDG 15: Life on Land</td><td>In line with the GS PDD^{/01/} and MR^{/02/} baseline is not applicable.</td></tr> </table>	SDG 13: Climate Action	In line with the GS PDD ^{/01/} , baseline has been considered as 0.	SDG 5: Gender Equality	In line with the GS PDD ^{/01/} and MR ^{/02/} baseline is not applicable.	SDG 8 Decent Work & Economic Growth	In line with the GS PDD ^{/01/} and MR ^{/02/} baseline is not applicable.	SDG 15: Life on Land	In line with the GS PDD ^{/01/} and MR ^{/02/} baseline is not applicable.
SDG 13: Climate Action	In line with the GS PDD ^{/01/} , baseline has been considered as 0.								
SDG 5: Gender Equality	In line with the GS PDD ^{/01/} and MR ^{/02/} baseline is not applicable.								
SDG 8 Decent Work & Economic Growth	In line with the GS PDD ^{/01/} and MR ^{/02/} baseline is not applicable.								
SDG 15: Life on Land	In line with the GS PDD ^{/01/} and MR ^{/02/} baseline is not applicable.								

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b) Calculation of net benefits or direct calculation for each SDG Impact

Means of validation	DR, OSV, I	
Findings	CAR 07 has been raised and satisfactorily closed	
Conclusion	Based on the desk review and on-site inspection, VVB has concluded the assessment of SDG Impact calculation as follows:	
	SDG 13: Climate Action	Based on the review of GS MR ^{/02/} , VVB confirms that the appropriate allometric equations have been used by the PD in line with the CDM methodology (AR-AM0003 version 4). VVB confirms that the estimated GHG removals from the project is 136,304 tCO ₂ e ^{/03/} .
	SDG 5: Gender Equality	Based on the review of GS MR ^{/02/} , and on-site inspection VVB confirms that 28 females employed ^{/15/} in management positions. (Refer to closure of CAR 07)
	SDG 8 Decent Work & Economic Growth	Based on the review of GS MR ^{/02/} , and on-site inspection VVB Confirms that 195 jobs ^{/15/} have been created due this monitoring period. (Refer to closure of CAR 07)
	SDG 15: Life on Land	Based on the review of GS MR ^{/02/} , and on-site inspection VVB confirms that 87 tree species have been conserved during this monitoring period. (Refer to closure of CAR 07)

c) Calculation of leakage

Means of validation	DR, OSV, I
Findings	--
Conclusion	In line with the Gold Standard Afforestation/Reforestation (A/R) GHG Emissions Reduction & Sequestration Methodology v1.0 ^{/B03/} , the leakage calculated by the PD is zero, which, based on the on-site inspection and interviews, is deemed appropriate by the VVB.

d) Leakage emissions

Means of validation	DR, OSV, I
Findings	--
Conclusion	In line with the Gold Standard Afforestation/Reforestation (A/R) GHG Emissions Reduction & Sequestration Methodology v1.0 ^{/B03/} , the leakage

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---	--	-----------------------

	calculated by the PD is zero, which, based on the on-site inspection and interviews, is deemed appropriate by the VVB.
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a) Comparison of actual SDG Impacts with estimates in approved PDD

Means of validation	DR, OSV, I			
Findings	CL02 has been raised and satisfactorily closed			
Conclusion	Based on review of GS MR, VVB assessed the compliance of following:			
	Safeguards	Ex-ante estimate (as per PDD)	Ex-post (as per MR)	VVB Assessment
	SDG- 5 Gender Equality	20%	22% ^{/15/}	Based on review of GS MR ^{/02/} , VVB confirms that value was appropriate.
	SDG- 8 Decent work and Economic growth	80	195 ^{/15/}	Based on review of GS MR ^{/02/} , VVB confirms that value was appropriate.
	SDG- 13 Climate Action	28,971 tCO ₂ e The net anthropogenic GHG removals estimated ex-ante for the current monitoring period (2017-2021) as given in the validated PDD.	136,304 tCO ₂ e ^{/04/} (The actual GHG removals reported during current monitoring report)	Based on review of GS MR ^{/02/} , VVB confirms that value was appropriate.
	SDG-15 Life on land	40	87	Based on review of GS MR ^{/02/} , VVB confirms that value was appropriate.

e) Remarks on increase in achieved SDG Impacts from estimated value in approved PDD

Means of validation	DR, OSV, I
Findings	CL 02 has been raised and satisfactorily closed
Conclusion	Based on review of the MR ^{/02/} , VVB Conclude that this section was not applicable.

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3.10 Safeguards reporting

Means of validation	DR, OSV, I	
Findings	CAR 08 has been raised and satisfactorily closed	
Conclusion	As per section F of the GS MR ^{/02/} , VVB assessed the compliance of following safeguards:	
	Safeguards	VVB Assessment
	3.1 Human rights and 3.4.2 Forced eviction and displacement During community consultations before the start of the project World Vision became aware of the potential displacement of some peoples, particularly people who graze animals in the areas to be closed off. World Vision developed a social mitigation plan to support any effected peoples. This was successfully implemented during the first monitoring period and continues to be monitored through the grievance mechanism. Some of the interventions used were to allow people to cut grass inside the project areas which can then be used to feed cattle. People have also been trained in new livelihoods such as bee keeping. No issues were raised during the third monitoring period in relation to people being displaced due to the project.	Based on document review and on-site inspection and interview ^{/i-xvi/} with representatives and local stakeholders, VVB confirms the safeguard was appropriate. Mitigation measure: N/A
	3.4.3 Land tenure and other rights The land was transferred from government to the community forestry cooperatives in the form of Land User Rights. World Vision Ethiopia will continue to monitor the situation to ensure the Land User Rights are not changed. To date since 2006, there have been no changes to the original land user rights agreements grant to the community forestry cooperatives.	Based on document review and on-site inspection and interview ^{/i-xvi/} with project representatives and local stakeholders, VVB confirms the safeguard was appropriate. Mitigation measure: N/A
3.6.2 Negative Economic Consequences For people that may have been impacted by the area exclosure, their economic situation might have been negatively impacted. World Vision implemented a social mitigation plan as mentioned above to address these issues. Furthermore, World Vision reports	Based on document review and on-site inspection and interview ^{/i-xvi/} with project representatives and local stakeholders, VVB confirms the safeguard was appropriate. Mitigation measure: social mitigation plan.	



	on an annual basis the economic development produced by the project including income generation activities.	
	4.3.7 Harvesting of forests Pruning, thinning and random selective harvesting are conducted in the project area however no clear felling of project trees is allowed. To ensure harvesting is conducted in a sustainable way, World Vision Ethiopia undertakes annual fuelwood collection monitoring to ensure the forests is being managed in accordance with the conservation principles that the project is established on. The data shows that fuel wood collection continues to increase, however so does overall forest growth, therefore indicating that harvesting continues to be done at a sustainable level.	Based on document review and on-site inspection and interview ^{/I-xvii/} with project representatives and local stakeholders, VVB confirms the safeguard was appropriate. Mitigation measure: N/A
	4.3.11 Endangered species The EIA identified a number of IUCN Red listed faunal species potentially present in the project area. In addition, Ethiopian Montane Woodlands is considered threatened. The project however will not further endanger any threatened or endangered species as it is regenerating degraded lands and therefore providing habitat for these species. World Vision Ethiopia is monitoring this as part of the measuring the SDG 15 impact goal which seeks to measure the number of tree species found in the project area. This will act as a proxy for species diversity and habitat assessment for faunal species. Results from monitoring indicate there are currently 87 tree species in the project area, indicating a species diverse habitat, which is contributing towards protecting the remaining Ethiopian Montane woodlands and fauna that reside within it.	Based on document review and on-site inspection and interview with project representatives and local stakeholders, VVB confirms the safeguard was appropriate. Mitigation measure: N/A

3.11 Stakeholder Inputs and Legal Disputes

Means of validation	DR, OSV, I
Findings	--

	FM 4.9 Gold Standard Verification Report Template	September 2020
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Conclusion	As per section G of the GS MR^{/02/}, there are no disputes, inputs and comments received via the approved CIGM and hence there are no legal contests in relation to the project during the monitoring period. This was further verified by the VVB through desk review and PD office visit during the on-site inspection. Furthermore, VVB verified that the Inputs and Grievances logbook is kept with the Presidents of cooperatives.
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--	--	-----------------------

2. Certification Opinion

CC IPL has performed the second (03rd) periodic verification (performance certification) of the registered Gold Standard project activity "Humbo Ethiopia Assisted Natural Regeneration Project"^{/01/02/} (GS10220) for the period 2/12/2017 – 1/12/2021 (including both the dates).

This verification was conducted on the basis of the Gold Standard Afforestation/Reforestation (A/R) GHG Emissions Reduction & Sequestration Methodology (Version 1.0)^{/B03/}, the updated project documentation^{/2-25/}, the carbon performance results^{/03/04/06/} and forest inventory^{/02/03/04/} conducted over a period of one year from December 2017 till December 2021, the monitoring plans^{/02/} described in the validated project documentation at Initial Certification and the GS Transition Annex^{/01/} and assessed along with present verification (performance certification) activities. Project developer is not expected to issue any PERs. Instead, the PD has undergone a performance review by appointing^{/B05/} the VVB in accordance with Section 1 of Annex C of the GS4GG GHG Emissions Reductions & Sequestration Product Requirements v2.3, to issue Verified Emission Reductions (VERs)^{/B07/}.

The verification activities conducted by CC IPL included: collection of information, documents and data supporting the reported GHG removals; assessment of biomass inventory and GHG calculation spreadsheets; assessment of monitoring practices on the field; assessment of information management system; assessment of whether the project has been implemented in accordance with the validated documentation; and assessment of whether the provisions made in the monitoring plan were consistently and appropriately applied.

The VVB has raised six (06) clarification (CLs), nine (09) corrective action requests (CARs) and four (04) FAR from previous verification, all of which have been resolved by the PP.

The VVB concludes with a reasonable level of assurance that the project is in conformance with Gold Standard Afforestation/Reforestation (A/R) GHG Emissions Reduction & Sequestration Methodology (Version 1.0)^{/B03/}. No qualifications or limitations exist with respect to the verification opinion reached by the auditor. CC IPL confirms that the project has been implemented in accordance with the validated project documentation and applied GS A/R requirements^{/B01/}.

The VVB, hereby certifies that the quantity of CO₂ benefits acquired by the project activity from 02/12/2017 – 01/12/2021 (including both the dates), 136,304 tCO₂-e tCO₂-e as described in the table below and the proposed project has not been affected by any force majeure event as defined in section 1.3 and does not trigger a performance shortfall as per section 1.6 of GS4GG Performance Shortfall Guidelines v1.0^{/B07/}.

Start Dates	End Dates	VERs (Biomass)	VERs (SOC)
02/12/2017	01/12/2018	26,585	7,491
02/12/2018	01/12/2019	26,585	7,491
02/12/2019	01/12/2020	26,585	7,491
02/12/2020	01/12/2021	26,585	7,491
Total		106,340 tCO₂-e	29,964 tCO₂-e

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Appendix 1. List of Findings from Verification

Table 1. Remaining FAR from previous verifications

FAR ID	01	Section no.	Date: 21/12/2018
Description of FAR			
During the next verification for the Grevillea need to be assessed for their appropriateness considering allometric equation from case studies in Africa if available.			
Project participant response			Date: 01/09/2022
The VVB's assessment of the current allometric equations used was: 'For Grevillea, the allometric equation chosen by the PP, and sourced from the case studies from India is used as the best available and most recent research at the time of the PDD submission. Moreover, conditions at the Project are comparable to those indicated in the reference (rainfall, temperature and altitude). However, a new allometric equation is published on October 2018 (after the request of issuance is submitted) from a study in Kenya (Owate et al 2018). The allometric equation is based on 33 samples and has an R2 of 0.94 and MRE of 0.002; applying the allometric equation from case study in Kenya the overall carbon sequestration are higher than the ones for which the issuance is requested. The total using the Kenya equation is 184,308 tCO2 compared with the actual 181,650 tCO2. Therefore, using the allometric equation from India is more conservative than Kenya equation.' A literature search for new allometric equations since the Owate paper in 2018 found nothing suitable. Therefore, the allometric equation published in the PDD was used for Monitoring Period 3. At the end of the next Monitoring Period, the PD will again review recent literature to assess the allometric equation for appropriateness.			
Documentation provided by project participant			
N/A			
VVB assessment			Date: 28/09/2022
PD has compared the allometric equation from case study from India and a new literature review: Owate et al 2018 published in Kenya which indicates that applying the allometric equation from case study in Kenya the overall carbon sequestration is higher than the ones for which the issuance is requested. Since the total carbon sequestered using the Kenya equation (184,308 tCO2) and the applied (Jangra, 2010) equation (181,650 tCO2) are comparable. VVB considers the application of equations from Indian source as a conservative approach.			
FAR has been closed			

FAR ID	02	Section no.	Date: 02/2019
Description of FAR			
A Safeguarding Assessment Document is in place prior to the next Performance Certification Audit.			
Project participant response			Date: 01/09/2022
The safeguarding assessment document was added to the PDD (see document 'Humbo PDD June 2022 FINAL.docx' previously provided to Carbon Check – refer to Annex 18). This safeguarding document is in line with the GS10220 GS Transition Annex/report ('191112 ETH Humbo Gold Standard Transition Annex_FINAL.docx'). Both documents were previously shared with Carbon Check. In addition, a safeguarding principles review was undertaken in February 2022. No new issues were identified and therefore the original safeguarding assessment is still valid (see document 'Humbo Safeguarding Principles – Stakeholder Consultations Report FINAL.docx' previously provided to Carbon Check).			
Documentation provided by project participant			

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N/A	
VVB assessment	Date: 21/09/2022
VVB, based on the review of response and safeguarding assessment document "Humbo PDD June 2022 FINAL.docx", confirms that the document is in line with the GS4GG principles and requirements.	
FAR has been closed	

FAR ID	03	Section no.		Date: 13/2019
Description of FAR				
While it is assumed the entirety of the project area is intended for the management and protection of biodiversity, has 10% of the project area specifically been designated as such, and being managed using the HCV approach as required? The reviewer acknowledges the prohibited activities in the required buffer zones do not appear to be taking place as part of the project activities. Given the number of years the project has operation under the CDM program, and the reviewers understanding of the management approach being taken, the requirement to implement management and protection of 10% of the project area as a conservation/protection area using the HCV approach can be assessed again during the next performance certification.				
Project participant response				Date: 01/09/2022
World Vision Ethiopia engaged the Wolaita zone Environment Protection and Forest Development Office to undertake a HCVs assessment in December 2021. Refer to documents 'Humbo HCVs Assessment Report.docx' previously shared with Carbon Check. The general objective of the assessment report was to assess and identify HCV generated due to forest management and protection in Humbo FMNR project operational areas, characterise the level of dependence of the community on the resource, and provide management recommendations for how to mitigate negative impacts on local people's livelihoods. The authors of the assessment recommended that the entire project area should be continued to be managed under the HCV process and that HCV 4 Ecosystem services and HCV 5 Community needs are the priority areas to focus on. Additionally, a stakeholder consultation workshop on HCV was conducted in February 2022. Refer to documents 'Humbo HCVs Assessment Report.docx' previously shared with Carbon Check during which the six HCVs were introduced and the management of HCV 4 and HCV 5 was discussed in depth. The PD currently manages the entire project area as a conservation/protection area using the HCV approach. The PD notes that due to the multitude of stakeholders involved and the extended period in which the entire area has been managed collectively, determining and dedicating 10% of the project area as a conservation/protection area was found to be to challenging and that a holistic management approach is preferred by all stakeholders involved.				
Documentation provided by project participant				
N/A				
VVB assessment				Date: 21/09/2022
PD has provided the HCV assessment report demonstrating the implementation of High Conservation Values including the methodology and response of the stakeholder consultation on the project intervention.				
VVB, based on the review of response, supporting documents and the on-site inspection, confirms that PD has addressed the FAR as requested.				
FAR has been closed				

FAR ID	04	Section no.		Date: 20/2019
Description of FAR				
FAR 20/19 is raised highlighting the need for ongoing monitoring of stakeholder engagement and inputs received through the grievance mechanism, which is to be addressed prior to the next Performance Certification audit.				

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Project participant response	Date: 01/09/2022
During the safeguarding principles review undertaken in February 2022 (see document 'Humbo Safeguarding Principles – Stakeholder Consultations Report FINAL.docx' previously shared with Carbon Check) the participants agreed that no change to the current continuous input and grievance mechanism is needed. Input and grievances can be raised via a physical continuous input and grievance expression process book and/or telephone. During the consultation, workshop participants requested additional awareness raising activities on conflict resolutions mechanisms which the PD and World Vision Ethiopia will address during Monitoring Period 4.	
Documentation provided by project participant	
N/A	
VVB assessment	Date: 21/09/2022
VVB, based on the on-site inspection interviews and Safeguarding Principles – Stakeholder Consultations Report, confirms that an appropriate grievance mechanism is in place. Furthermore, VVB, based on the on-site inspection interviews, confirms that the grievance logbook is kept at the cooperatives to make the process of input and feedback more accessible to stakeholders.	
FAR has been closed	

Table 2. CL from this verification

CL	01	Section no.	GS MR	Date: 02/08/2022
Description of CL				
As per Section D.2 of GS MR, "Data/Parameter - Weeding efficacy", the value applied has been stated as <i>"Zero as there was no weeding carried out in the third monitoring period"</i> .				
However, as per Section 3.3.2. Enrichment Plantation and Plantation Species (The Exotic and The Indigenous), "Humbo Community Managed Natural Regeneration Project Forestry Management Plan For The YR 2006-2030", it has been stated				
<i>"Seedlings were planted at the start of the rainy season and follow up weed control was undertaken after each planting."</i>				
PD shall clarify of the inconsistency of the statements.				
Project participant response				Date: 01/09/2022
Weeding was only carried out during planting and establishment (2007 – 2012) and therefore was not monitored during Monitoring Period 2 or Monitoring Period 3. A summary of weeding data is provided in the <i>Final Project area data</i> which forms part of the Humbo Data Management Template 2022 which was provided to Carbon Check.				
Documentation provided by project participant				
<i>Final Project area data.xls</i>				
VVB assessment				Date: 20/09/2022
VVB, based on the clarification and weeding data provided in support of the statement, confirms that no weeding was done during this monitoring period.				
CL has been closed				

CL	02	Section no.	D.1, GS MR	Date: 17/08/2022
Description of CL				

- In line with section B.6.2 of the GS PDD, the following data and parameters are missing from section D.4 of the GS MR: - Confidence level - Precision - The following data and parameters fixed ex-ante are not in the GS PDD, however, the following parameters have been added in the GS MR: - CBSL - Baseline net GHG removals by sinks - Plot area - Total area of the plots used for forest inventories - As per section D.4 of the GS MR, the precision estimate was calculated as 14% at 90% confidence levels for the 2021 forest carbon stock inventory which is not consistent with fixed values considered in the GS PDD. PD shall clarify on this inconsistency.	
Project participant response	Date: 14/09/2022
- These two monitoring parameters have been added to the Monitoring Report for GS10220 in section D1: Data and parameters fixed ex ante or at renewal of crediting period. - These two monitoring parameters have been removed from the Monitoring Report for GS10220. - The PDD for GS10220 states that precision must be 10% at 95% confidence levels as defined under the CDM methodology AR-AM0003 Version 4. However, as the project has now transitioned to Gold Standard, the LUF Activity Requirements state that precision must be 20% (or below) at 90% confidence levels. Therefore, the project is now following the GS LUF Activity Requirements rather than the CDM rules.	
Documentation provided by project participant	
GS10220_Humbo_MonitoringReport_RP3_v2 (14.09.22).docx	
VVB assessment	Date: 20/09/2022
- Based on review of Revised Monitoring Report VVB confirms that the section has been correctly revised and that the information is consistent with the GS PDD. - Based on review of Revised Monitoring Report VVB confirms that the section has been revised and that the information is consistent with the GS PDD. - PD has appropriately justified that the project after transitioning to GS, revised the precision and confidence level in line with GS LUF Activity requirements. Based on review of ANNEX A – UNCERTAINTY OF LUF PARAMETERS, GS LUF Activity Requirements and GS MR, VVB confirms that information is consistent.	
CL has been closed.	

CL	03	Section no.	D.2, GS MR	Date: 17/08/2022
Description of CL				
- As per section D.2 of GS MR, the frequency of monitoring for data and parameter “Area of stratum i” is 5 years, however, this is not in line with the monitoring frequency of data and parameters “Area of planted strata”, section B.2 of GS PDD. - The data and parameter “D j - Wood density of species j” from Table B.4 of the GS PDD, is missing from the GS MR. - Some data and parameters to be monitored in GS PDD are missing from GS MR for e.g., “CSPg a s o l i n e t” and “EF 1”. PD shall provide all data and parameters in the GS MR consistent with the section B.7.1. of the GS PDD. - As per section D.2 of the GS MR, the monitoring parameters are not in compliance with the GS Transition Annex document.				
Project participant response				Date: 14/09/2022

1. The frequency of monitoring for 'Area of planted strata' is stated as 1 year in section B.2. Data for monitoring forest establishment. The relevant parameter in the PDD is Area of stratum i, stand model k, at time t in Section B.4 of the PDD. The frequency of monitoring is stated as before the project start date and adjusted thereafter every 5 years.
2. This has been added to the Monitoring Report GS10220, however, note that this is not a monitored parameter as allometric equations are now used to convert DBH to biomass.
3. These parameters have now been added to the Monitoring Report GS10220.
4. The SDG and safeguarding parameters in the transition annex document have now been added to the Monitoring Report GS10220.
Documentation provided by project participant
• <i>GS10220_Humbo_MonitoringReport_RP3_v2 (14.09.22).docx</i>
VVB assessment
Date: 20/09/2022
1. PD has provided the clarification which is deemed appropriate by the VVB
2. PD have included missing data and parameter (D j - Wood density of species j) to revised MR, based on review of revised Monitoring Report, VVB confirms that the section has been correctly revised and that the information is consistent with GS PDD.
Furthermore, PD has further added that this is not a monitored parameter as allometric equations are now used to convert DBH to biomass.
3. PD have included missing parameters to revised MR. Based on review of revised Monitoring Report, VVB confirms that the section has been correctly revised and that the information is consistent with GS PDD.
4. Based on review of revised Monitoring Report, VVB confirms that section D.2 of MR has been revised correctly and information is consistent with GS Transition Annex document.
CL has been closed

CL	04	Section no.	D.3, GS MR	Date: 17/08/2022
Description of CL				
In compliance with section D.3 of the GS MR template, PD shall clarify how the data and parameters monitored in previous and this MP are not applicable.				
Project participant response				Date: 07/09/2022
On page 12 of the GS Template Guide for Monitoring Reports (v1.1) it states 'Please mark not applicable for non- Community Service Activities'. Therefore, this has been stated as such in the Monitoring Report for GS10220.				
Documentation provided by project participant				
• <i>GS10220_Humbo_MonitoringReport_RP3_v2 (14.09.22).docx</i>				
VVB assessment				Date: 20/09/2020
Based on review of revised Monitoring Report and GS Template Guide for Monitoring Reports (v1.1) VVB confirms that section D.3 of GS MR is in compliance with GS template instructions.				
CL has been closed				

CL	05	Section no.	D.4, GS MR	Date: 17/08/2022
Description of CL				
In compliance with section D.4 of the GS MR template and GS PDD, PD shall describe the implementation of sampling plan appropriately including:				
(a) Description of implemented sampling design, shape and size of sample				
(b) Analysis of the collected data.				
(c) Demonstration that the required confidence/precision level has been met;				
(d) Demonstration that the samples were randomly selected and are representative of the population.				
Project participant response				Date: 01/09/2022

This section of the Monitoring Report for GS10220 has been updated in compliance with the stated requirements.	
Documentation provided by project participant	
GS10220_Humbo_MonitoringReport_RP3_v2 (14.09.22).docx	
VVB assessment	Date: 20/09/2022
Based on review of revised Monitoring Report, VVB confirms that the section has been correctly revised and consistent with GS PDD.	
CL has been closed	

CL	06	Section no.	E.5, GS MR	Date: 18/08/2022
Description of CL				
In line with GS MR template guide, section E.5,				
<i>"Use the table to compare the validated estimated (ex-ante) Impacts for this monitoring period (i.e. this monitoring period number) with the values actually achieved. Note that different monitoring periods may have different estimates, with earlier years in the project tending to have lower impacts, reflecting roll outs/start up. It is important to provide a like for like comparison."</i> However, as per section E.5 of the GS MR, PD shall clarify how the section has been stated as <i>"Not applicable for afforestation and reforestation (A/R) project activities."</i>				
Project participant response				Date: 01/09/2022
The GS Template Guide for Monitoring Reports (v.1.1) was interpreted incorrectly by the PD. The table to compare ex-ante with actual values has been added in the Monitoring Report for GS10220 and narrative provided.				
Documentation provided by project participant				
GS10220_Humbo_MonitoringReport_RP3_v2 (14.09.22).docx				
VVB assessment				Date: 20/09/2022
PD have included comparative values of ex-ante and actual values in section E.5 of MR, based on review of revised Monitoring Report VVB confirms that section has been correctly revised and is consistent with GS MR template guide.				
CL has been closed				

CL	07	Section no.	Carbon calculation sheet	Date: 18/08/2022
Description of CL				
As per carbon calculation spreadsheet, "Humbo Sample Plot Data - Biomass - AR-ACM0003 APR 2022", sheet "Summary", the values for temporal comparison in 2011 and 2017 are hardcoded. PD shall provide the reference				
Project participant response				Date: 01/09/2022
The carbon calculation spreadsheets for Monitoring Period 1 and Monitoring Period 2 have been provided.				
Documentation provided by project participant				
- Sample Plot Data - Biomass - AR-AM0003 2012.xls - Sample Plot Data - Biomass - AR-AM0003 V4 20 Dec 2018.xlsx				
VVB assessment				Date: 20/02/2022
Based on review of provided supportive documents (Sample Plot Data - Biomass - AR-AM0003 2012.xls and Sample Plot Data - Biomass - AR-AM0003 V4 20 Dec 2018.xlsx), VVB confirms that carbon calculations have been referred correctly.				
CL has been closed				

Table 3. CAR from this verification

CAR	01	Section no.	Table 1, GS MR	Date: 02/08/2022
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Description of CAR	
As per Table 1 "Sustainable Development Contributions Achieved" of GS MR, the target achieved for SDG 5 has been stated as "22% or 28 positions for women". However, during the on-site section interviews, VVB observed that the total number of women in managerial positions is 13 which is 9.5% of the total positions in all 7 cooperatives. Furthermore, for SDG 13, the GHG removals achieved in this monitoring period have been provided as "287,989 tCO₂-e (2007 –2021)". Since the monitoring period is from December 2017 to December 2021, PD shall provide GHG Removals for this monitoring period. PD is requested to do the necessary corrective action in the GS MR.	
Project participant response	Date: 01/09/2022
Forest cooperative representatives interviewed during the on-site field visit were not interviewed in their office setting and couldn't refer to the source documentation to confirm their memory. This is why this discrepancy was noted. The 22% or 28 positions however are referred to in the <i>Forest Cooperatives Union report</i> from 11 April 2022 and are the correct figures. The Monitoring Report for GS10220 has been updated to provide GHG removals for monitoring period 3. GHG removals achieved for this monitoring period are as follows: 106,340 tCO₂-e VERs for biomass credits and 29,964 tCO₂-e for soil carbon credits (a total of 136,304 tCO₂-e).	
Documentation provided by project participant	
- GS10220_Humbo_MonitoringReport_RP3_v2 (14.09.22).docx - Forest Cooperatives Union report.jpg	
VVB assessment	Date: 20/09/2022
VVB, based on the review of "Forest Cooperative Union Report" confirms that the SDG 5 of Table 1 has been described correctly.	
CAR has been closed.	

CAR	02	Section no.	Table 1, GS MR	Date: 02/08/2022
Description of CAR				
As per Table 1 "Sustainable Development Contributions Achieved" of GS MR, the target achieved for SDG 8 has been stated as "195". However, during the on-site section interviews, VVB observed that the total number of employments provided by the project during this monitoring period is 188 in all 7 cooperatives. PD is requested to do the necessary corrective action in the GS MR.				
Project participant response				Date: 14/09/2022
Forest cooperative representatives interviewed during the on-site field visit were not interviewed in their office setting and couldn't refer to the source documentation to confirm their memory. This is why this discrepancy was noted. The 195 positions of employment however are referred to in the <i>Forest Cooperatives Union report</i> from 11 April 2022 and are the correct figures.				
Documentation provided by project participant				
- GS10220_Humbo_MonitoringReport_RP3_v2 (14.09.22).docx - Forest Cooperatives Union report.jpg				
VVB assessment				Date: 28/09/2022
VVB, based on the review of "Forest Cooperative Union Report" confirms that the SDG 8 of Table 1 has been described correctly.				
CAR Closed				

CAR	03	Section no.	B.1, MR	Date: 05/08/2022
Description of CAR				

As per Section B.1 of GS MR,

“After four years of intervention, these strata were revised as significant changes on growth of vegetation was observed within the same stratum (2, 3, and 4). To address these changes, the project site was re-stratified using the same strata definitions given above.”

As per Section 1.1.1. of Annex A of GS Principles and Requirements, PD shall undergo Design Change of the registered PDD for the change in monitoring/stratification plan.

Project participant response **Date:** 01/09/2022

Re-stratification occurred during monitoring period 1 when the project was registered under the CDM. This was addressed during the first verification by Tuv Nord which resulted in the registered PDD being updated to include the monitoring plan. The updated PDD was then transitioned across to Gold Standard during monitoring period 3. Therefore, as the PDD was already updated with the new strata whilst registered with CDM, the PD contends that a design change is not required under Gold Standard.

Documentation provided by project participant

- 2712 Humbo MR1.pdf
- 2712 Tuv Nord Verification Report MP1.pdf
- Humbo PDD 31 October 2018 FINAL.pdf

VVB assessment **Date:** 28/09/2022

Based on the review of GS PDD and the GS Transition Annex document, VVB confirms that the revised strata have been mentioned in the GS transition annex document consistent with the GS MR.

CAR has been closed

CAR 04 **Section no.** B.2, GS MR **Date:** 05/08/2022

Description of CL

As per Section B.2 of GS MR, PD has stated the duration of previous verification as Nov 2011 – Nov 2017 which is not consistent with the duration mentioned in previous MR i.e., 02/12/2011 – 01/12/2017.

Furthermore, the duration of this monitoring period is incorrect.

Project participant response **Date:** 01/09/2022

Section B.2 of the Monitoring Report for GS10220 has been updated to reflect the correct monitoring period dates.

Documentation provided by project participant

- GS10220_Humbo_MonitoringReport_RP3_v2 (14.09.22).docx

VVB assessment **Date:** 20/09/2022

VVB, based on the review of the revised MR, confirms that the verification period of MR is consistent and section has been revised correctly.

CAR has been closed

CAR 05 **Section no.** Section C, GS MR **Date:** 02/08/2022

Description of CL

As per Section C of GS MR, it has been stated:

“Survival rate checking, the initial survival rate of planted trees was checked three months after the planting, and re-planting was conducted where the survival rate is lower than 90%. Replanted sites were monitored, but survival counts were not recorded”

PD shall provide the survival of trees data for every period stated above.

Project participant response **Date:** 01/09/2022

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Survival rate data was collected between 2007 and 2012. The last trees were planted in June 2011; therefore, survival rate monitoring did not occur after 2012. Survival rate data is provided in the <i>Final Project area data</i> which forms part of the Humbo Data Management Template 2022 which was provided for this verification.	
Documentation provided by project participant	
<i>Final Project area data.xls</i>	
VVB assessment	Date: 20/09/2022
Based on the review of response and document " <i>Final Project area data.xls</i> ", VVB confirms that the survival rate counting was conducted till 2012 as the trees were planted in 2011.	
CAR has been closed	

CAR	06	Section no.	Section C, GS MR	Date: 02/08/2022
Description of CL				
As per Table B.3 of GS PDD, the following data and parameters are to be monitored at each monitoring event: "Site preparation – date Site preparation – location Site preparation – area Site preparation – biomass loss Planting/Replanting – date Planting/Replanting – location Planting/Replanting – area Planting/Replanting – species Planting/Replanting Disturbances – date Disturbances – location..."				
<i>PD shall provide monitored data sheet for the data and parameters stated.</i>				
Project participant response				Date: 01/09/2022
The data for the above parameters is provided in the <i>Final Project area data</i> which forms part of the Humbo Data Management Template 2022 which was previously provided to Carbon Check. It should be noted that as site preparation and planting/replanting finished in 2011, this is no longer a monitored parameter in Monitoring Period 3.				
Documentation provided by project participant				
<i>Final Project area data.xls</i>				
VVB assessment				Date: 21/09/2022
Based on review of PD response and supportive documents, VVB confirms that the PD has justified the CAR appropriately.				
CAR has been closed				

CAR	07	Section no.	Section E, GS MR	Date: 02/08/2022
Description of CL				
As per section E.1 & E.2 of GS MR Template guide respectively, "Under a heading for each SDG, provide sample calculations for all formulae used to calculate/estimate baseline values (SDG 13 - emissions or net baseline removals), applying actual values." "Under a heading for each SDG, provide sample calculations for all formulae used to calculate/estimate project values (SDG 13 - emissions or net removals), applying actual values." As per section E of the GS MR, the baseline and/or project outcome (or comparison between the two) for SDGs is not appropriately calculated/demonstrated for this monitoring period. For e.g., for				

SGD 5, step 4, the application of equation or final outcome has not been defined and the baseline for SGD 5, 8 and 15 is missing.

Furthermore, some of the procedures have been written as futuristic.

Project participant response	Date: 07/09/2022
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E.1 and E.2 of the Monitoring Report for GS10220 has been updated to provide examples of calculations for SDG5. For SDG 13, given the complexity of the calculations, the report refers to Sample Plot Data - Biomass - AR-ACM0003 APR 2022 in order to view sample calculations. This approach has been used in Monitoring Reports of other GS certified projects and therefore deemed appropriate in this case. Note example calculations have not been provided for SDG 8 and 15 and these final data comes from adding up the results of survey data.

The descriptions of the calculation procedures have also been updated to reflect the past tense.

Documentation provided by project participant

- *GS10220_Humbo_MonitoringReport_RP3_v2 (14.09.22).docx*

VVB assessment	Date: 21/09/2022
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Based on the review of the revised MR, VVB confirms that PD has revised the section appropriately.

CAR has been closed

CAR	08	Section no.	F, GS MR	Date: 18/08/2022
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Description of CAR

In line with GS MR template guide, section F,

"Provide a report on the Safeguarding principles that were added to the monitoring plan. Refer to parameter boxes in D.2. where applicable.

You should include:

- (a) An update on the implementation including information on relative success and failures, or improvements to proposed mitigation measures*
- (b) Monitoring and reporting on any key indicators identified, including against pre-set tolerances*
- (c) Information on any assessment questions answered 'Potentially' or where Requirements call for regular re-assessment."*

As per the GS MR, the same is not in compliance with the instructions.

Furthermore, the safeguarding principles monitored in the GS MR are not in line with section B.1 of GS Transition Annex.

PD shall provide safeguarding reporting in compliance with GS MR template guide as well as GS Transition Annex document.

Project participant response	Date: 08/09/2022
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Section F Safeguards Reporting has been updated in compliance with the requirements set out in the GS Template Guide for Monitoring Reports (v1.1) and the GS Transition Annex document.

Documentation provided by project participant

N/A

VVB assessment	Date: 21/09/2022
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VVB, based on the review of response and the revised MR, confirms that PD has addressed and rectified the section as requested.

CAR has been closed

CAR	09	Section no.		Date: 18/08/2022
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Description of CAR

PD shall provide ex-ante carbon calculation sheet.

Project participant response	Date: 01/09/2022
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The TARAM v1.3 has been provided to the VVB. This is the ex-ante model developed by the World Bank under the Biocarbon Fund and was used to calculate ex-ante carbon removal estimates for the Humbo project. The TARAM was updated during the MP2 verification to take account in the adjustment of the project area due to a disturbance event.

Documentation provided by project participant

- TARAM V1.3 HAR ETHIOPIA 20 October 2018.xls

VVB assessment **Date:** 21/09/2022

VVB, based on the review of response and the supportive document provided, confirms that PD has addressed and rectified the documents as requested.

CAR has been closed

Table 4. FAR from this verification

FAR ID	01 raised during GS performance review dated 10/08/2024	Section No.	Methodology version	Date: 19/09/2024
Description of FAR				
FAR – During the next Verification, the VVB shall justify if the CO2fixation calculation performed by the project developer complies with the definition of the calculation done per Modelling Unit. The VVB shall also ensure that the project has shifted to the latest methodology version going forward. VVB in charge of validation and verification shall check the compliance of the project's CO2 calculations with the definition of the Modelling Unit as specified in the GS A/R Methodology during the next performance certification.				
Project participant response				Date: DD/MM/YYYY
Documentation provided by project participant				
VVB assessment				Date: DD/MM/YYYY

FAR ID	02 raised during GS performance review dated 10/08/2024	Section No.	Calculation Sheet	Date: 19/09/2024
Description of FAR				
FAR – The project shall update the version of the methodology applied to the project at either the Crediting Period Renewal date or the next Performance Review date whichever is earlier. VVB in charge of validation and verification shall ensure that the project documentation is updated and applied to the latest version of the methodology for all future activities during the next performance certification.				
Project participant response				Date: DD/MM/YYYY
Documentation provided by project participant				
VVB assessment				Date: DD/MM/YYYY

Appendix 2: Competence Certification of team



Carbon Check (India) Private Limited

Certificate of Competency

Mr. Vikash Kumar Singh

has been qualified as per CCIPL's internal qualification procedures in accordance with the requirements of CDM AS (V7.0), ISO/IEC14065:2020, ISO/IEC 17029:2019 and other applicable GHG programs:

for the following functions and requirements:

- | | | | |
|---|--|---|--|
| ☒ Validator | ☒ Verifier | ☒ Team Leader | ☒ Technical Expert |
| ☒ Technical Reviewer | ☐ Health Expert | ☐ Gender Expert | ☒ Plastic Waste Expert |
| ☒ CCB Expert | ☐ Legal Expert | ☒ Financial Expert | ☒ Environmental, Health and Safety financial matters |
| ☒ SDG+ | ☒ Social no-harm(S+) | ☒ Environment no-harm(E+) | |
| ☒ Local Expert for India/RSA and Spanish speaking countries | | | |

in the following Technical Areas:

- | | | | | |
|---|---|----------------------------------|---|---|
| ☒ TA 1.1 | ☒ TA 1.2 | ☐ TA 2.1 | ☒ TA 3.1 | ☒ TA 4.1 |
| ☒ TA 4. n | ☐ TA 5.1 | ☐ TA 5.2 | ☒ TA 7.1 | ☐ TA 8.1 |
| ☐ TA 9.1 | ☐ TA 9.2 | ☐ TA 10.1 | ☒ TA 13.1 | ☒ TA 13.2 |
| ☒ TA 14.1 | ☒ TA 15.1 | ☐ TA 16.1 | | |

Issue Date

5th December 2023

Expiry Date

31st December 2024

Priya Suman

Ms. Priya Suman
Compliance Officer

Sanjay Agarwalla

Mr. Sanjay Kumar Agarwalla
Technical Director

Revision History of the document:

Revision date	Summary of changes
2022 ¹	Annual revision
Jan 2023	Annual revision
Dec 2023	Change in the template due to revision in TA and function

CCIPL_FM 7.9 Certificate of Competency_V4.0_112023

¹ Please refer to previous version of FM 7.9 for the revision history

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Carbon Check (India) Private Limited

Certificate of Competency

Ms. Isha Kapoor

has been qualified as per CCIPL's internal qualification procedures in accordance with the requirements of CDM AS (V7.0), ISO/IEC 14065:2020, ISO/IEC 17029:2019 and other applicable GHG programs:

for the following functions and requirements:

- | | | | |
|--|--|--|---|
| ☒ Validator | ☒ Verifier | ☒ Team Leader | ☒ Technical Expert |
| ☐ Technical Reviewer | ☐ Health Expert | ☐ Gender Expert | ☐ Plastic Waste Expert |
| ☐ CCB Expert | ☐ Legal Expert | ☐ Financial Expert | ☐ Environmental, Health and Safety financial matters |
| ☐ SDG+ | ☐ Social no-harm(S+) | ☐ Environment no-harm(E+) | |
| ☒ Local Expert for India | | | |

in the following Technical Areas:

- | | | | | |
|---|---|----------------------------------|----------------------------------|----------------------------------|
| ☐ TA 1.1 | ☐ TA 1.2 | ☐ TA 2.1 | ☐ TA 3.1 | ☐ TA 4.1 |
| ☐ TA 4. n | ☐ TA 5.1 | ☐ TA 5.2 | ☐ TA 7.1 | ☐ TA 8.1 |
| ☐ TA 9.1 | ☐ TA 9.2 | ☐ TA 10.1 | ☐ TA 13.1 | ☐ TA 13.2 |
| ☒ TA 14.1 | ☒ TA 15.1 | ☐ TA 16.1 | | |

Issue Date

11th September 2024

Expiry Date

31st December 2025

Priya Suman

Ms. Priya Suman
Compliance Officer

Sanjay Agarwalla

Mr. Sanjay Kumar Agarwalla
Technical Director

Revision History of the document:

Revision date	Summary of changes
2022	Initial Adoption
Jan 2023	Annual revision
Dec 2023	Change in the template due to revision in TA and function

CC IPL_FM 7.9 Certificate of Competency_V4.0_112023

¹ Please refer to previous version of FM 7.9 for the revision history

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Carbon Check (India) Private Limited

Certificate of Competency

Mr. Temesgen Zereabruk Areaya

has been qualified as per CCIPL's internal qualification procedures in accordance with the requirements of CDM AS (V7.0), ISO/IEC 14065:2020, ISO/IEC 17029:2019 and other applicable GHG programs:

for the following functions and requirements:

- | | | | |
|---|---|--|---|
| ☐ Validator | ☐ Verifier | ☐ Team Leader | ☐ Technical Expert |
| ☐ Technical Reviewer | ☐ Health Expert | ☐ Gender Expert | ☐ Plastic Waste Expert |
| ☐ CCB Expert | ☐ Legal Expert | ☐ Financial Expert | ☐ Environmental, Health and Safety financial matters |
| ☐ SDG+ | ☐ Social no-harm(S+) | ☐ Environment no-harm(E+) | |
| ☒ Local Expert for Ethiopia | | | |

in the following Technical Areas:

- | | | | | |
|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| ☐ TA 1.1 | ☐ TA 1.2 | ☐ TA 2.1 | ☐ TA 3.1 | ☐ TA 4.1 |
| ☐ TA 4. n | ☐ TA 5.1 | ☐ TA 5.2 | ☐ TA 7.1 | ☐ TA 8.1 |
| ☐ TA 9.1 | ☐ TA 9.2 | ☐ TA 10.1 | ☐ TA 13.1 | ☐ TA 13.2 |
| ☐ TA 14.1 | ☐ TA 15.1 | ☐ TA 16.1 | | |

Issue Date

03rd May 2024

Expiry Date

04th May 2025

Priya Suman

Ms. Priya Suman
Compliance Officer

Sanjay Agarwalla

Mr. Sanjay Kumar Agarwalla
Technical Director

Revision History of the document:

Revision date	Summary of changes
May 2023	Initial Adoption
May 2024	Template change

CCIPL_FM 7.9 Certificate of Competency_V4.0_112023

¹ Please refer to previous version of FM 7.9 for the revision history

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Carbon Check (India) Private Limited

Certificate of Competency

Mr. Amit Anand

has been qualified as per CCIPL's internal qualification procedures in accordance with the requirements of CDM AS (V7.0), ISO/IEC 14065:2020, ISO/IEC 17029:2019 and other applicable GHG programs:

for the following functions and requirements:

- | | | | |
|--|--|---|---|
| ☒ Validator | ☒ Verifier | ☒ Team Leader | ☒ Technical Expert |
| ☒ Technical Reviewer | ☐ Health Expert | ☐ Gender Expert | ☒ Plastic Waste Expert |
| ☒ CCB Expert | ☐ Legal Expert | ☒ Financial Expert | ☐ Environmental, Health and Safety financial matters |
| ☒ SDG+ | ☒ Social no-harm(S+) | ☒ Environment no-harm(E+) | |
| ☒ Local Expert for India and RSA | | | |

in the following Technical Areas:

- | | | | | |
|---|---|----------------------------------|---|---|
| ☒ TA 1.1 | ☒ TA 1.2 | ☐ TA 2.1 | ☒ TA 3.1 | ☐ TA 4.1 |
| ☐ TA 4. n | ☐ TA 5.1 | ☐ TA 5.2 | ☐ TA 7.1 | ☒ TA 8.1 |
| ☐ TA 9.1 | ☐ TA 9.2 | ☐ TA 10.1 | ☒ TA 13.1 | ☒ TA 13.2 |
| ☒ TA 14.1 | ☒ TA 15.1 | ☐ TA 16.1 | | |

Issue Date

5th December 2023

Priya Suman

Ms. Priya Suman
Compliance Officer

Expiry Date

31st December 2024

Sanjay Agarwalla

Mr. Sanjay Kumar Agarwalla
Technical Director

Revision History of the document:

Revision date	Summary of changes
2022 ¹	Annual revision
Jan 2023	Annual revision
Dec 2023	Change in the template due to revision in TA and function

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¹ Please refer to previous version of FM 7.9 for the revision history

CARBON CHECK (INDIA) PRIVATE LIMITED

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