

KATINGAN PEATLAND RESTORATION AND CONSERVATION PROJECT VERIFICATION REPORT



Report ID	CCB VCS VerR 1477 06JUL2026
Project title	Katingan Peatland Restoration and Conservation Project
Project ID	1477
Verification period	VCS 01-January-2021 to 31-December-2023 CCB 01-January-2020 to 31- December-2023
Crediting period	01-November-2010 to 31-October-2070; 60-year lifetime
Original date of issue	29-December-2025
Most recent date of issue	06-July-2026
Version	3.0
VCS Standard version	4.7
CCB Standards version	3.1
Project location	Central Kalimantan, Indonesia
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Summary:

AENOR CONFÍA S.A.U has carried out the verification of the Katingan Peatland Restoration and Conservation Project (ID 1477) under the VCS and CCB Programs. The project is included in the scope of Reducing Emissions from Deforestation and forest Degradation (REDD+), applying VM0007 REDD+ Methodology Framework (REDD+ MF), v1.8, implemented in Central Kalimantan, Indonesia.

The scope of the verification audit is to verify the GHG emissions reductions of the project, against the Verified Carbon Standard (VCS), the identified methodology (VM0007), the validated VCS-CCB PD, throughout the monitoring period from 01 January 2021 to 31 December 2023 for VCS and from 01 January 2020 to 31 December 2023 for CCB.

The objectives of this audit included a verification of the projects calculated emissions reductions with the Verified Carbon Standard requirements and any additional requirements of VCS AFOLU projects. In addition, the audit assessed the project with respect to the validated baseline scenarios presented in the CCB and VCS PD and the fulfilment of the Climate, community, and biodiversity criteria against the CCB Standard.

The verification was performed through a combination of in-depth desk review, interviews with relevant stakeholders and on-site inspections. During the verification, 15 CARs and 14 CLs were raised for both VCS and CCB findings. All these issues were appropriately closed by providing corrections, clearer explanations, and additional supporting documents. Additionally, 2 FAR were raised.

Once all issues detected were appropriately resolved, AENOR carried out this final VCS & CCB verification report and deems with reasonable level of assurance that the project complies with all of the verification criteria. The assessment team has no restrictions or uncertainties with respect to the compliance of the project with the verification criteria.

The verification assessment covered the monitoring period from 01 January 2021 to 31 December 2023 for VCS and from 01 January 2020 to 31 December 2023 for CCB and verified that calculated emission reductions were achieved during the monitoring period with a reasonable level of assurance. The overall risk rating was 14%, with a total number of credits deposited in the buffer account of

2,422,450 VCUs. After discounting the buffer, the net emissions reductions correspond to an amount of 17,357,446 tCO₂e, as reported in the VCS-CCB MR. AENOR is able to issue a positive verification opinion for the 17,357,446 VCUs for issuance for this monitoring period.

Hence, the audit team concludes that the project complies with all the requirements set by the VCS Standard v4.7 and the Third Edition CCB Standards (CCB v3.1) AENOR confirms that the project has been verified for the Climate, Community and Biodiversity Gold distinctions in accordance with the Third Edition CCB Standards.

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1. INTRODUCTION

1.1 Objective (VCS, 4.1; CCB Program Rules, 4.2)

The purpose of the verification audit activity was to conduct an independent assessment of the project in order to determine whether the project complies with the verification criteria as set out in the guidance documents listed in Section 1.2 of this report, including the monitoring procedures and the expected climate, community, and biodiversity benefits; and that the GHG emission reductions estimated ex-post in the Monitoring Report (MR) are materially accurate.

1.2 Scope and Criteria (VCS, 4.1; CCB Program Rules, 4.2)

The scope of the verification audit is to verify the GHG emissions reductions of the project, against the Verified Carbon Standard (VCS), the identified methodology (VM0007) and the validated VCS-CCB PD, throughout the monitoring period from 01 January 2021 to 31 December 2023 for VCS and from 01 January 2020 to 31 December 2023 for CCB.

The objectives of this audit included a verification of the projects calculated emissions reductions with the Verified Carbon Standard requirements and any additional requirements of VCS AFOLU projects. In addition, the audit assessed the project with respect to the validated baseline scenarios presented in the CCB and VCS PD and the fulfilment of the Climate, community, and biodiversity criteria against the CCB Standard.

The scope was defined as follows:

- The project and its baseline scenarios;
- The physical infrastructure, activities, technologies and processes of the project;
- The GHG sources, sinks and/or reservoirs are applicable to the project;
- The types of GHGs that are applicable to the project; and
- The project monitoring period;
- The climate, community, and biodiversity benefits, including gold distinctions

Standard criteria: Criteria from the following documents were used to assess this project:

- VCS Program Guide, v4.4
- VCS Standard, v4.7
- Program Definitions, v4.5
- AFOLU Non-Permanence Risk Tool, v4.2
- Climate, Community & Biodiversity Standards, v3.1
- CCB Program Rules, v3.1

- CCB Program definitions, v.3.0

Unless otherwise indicated, the assessment was performed against the most recent version of the relevant VCS and CCB guidance documents.

According to instructions from IAF (International Accreditation Forum), and based on ISO 14065, the VVB is attaching the following accreditation information: AENOR CONFÍA, S.A. (Unipersonal) verification/validation entity accredited by ANAB with AEN accreditation number 8993.

1.3 Level of Assurance (VCS, 4.1; CCB Program Rules, 4.2)

The assessment was conducted to provide a reasonable level of assurance of conformance against the defined audit criteria and materiality thresholds within the audit scope. Based on the audit findings, a positive evaluation statement reasonably assures that the project GHG assertion is materially correct and is a fair representation of the GHG data and information.

The threshold for materiality with respect to the aggregate of errors, omissions, and misrepresentations relative to the total reported GHG emission reductions/removals was one percent (1%), as established for large projects by the VCS Standard.

All the revisions of the verification report before being submitted to the client were subjected to an independent internal technical review to confirm that all verification activities had been completed according to the pertinent AENOR instructions required. The technical review was performed by a technical reviewer(s) qualified in accordance with AENOR's qualification scheme for CDM/VCS validation and verification.

1.4 Summary Description of the Project (VCS, 4.1; CCB Program Rules, 4.2)

The Katingan Mentaya Peatland Restoration and Conservation Project (Katingan Peatland Restoration and Conservation Project) is located in Central Kalimantan, Indonesia, spanning 157,875 hectares of tropical peat swamp forest (157,875 ha is the entire concession area, whilst 149,800 ha is the 'project area' in which verified emission reductions are generated). This ecosystem plays a critical role in storing carbon, regulating water flows, and supporting biodiversity. The project is mitigating climate change and promoting sustainable development by protecting and restoring peatlands that were previously under threat from conversion to industrial acacia plantations.

To achieve its goals, the project implements the following key activities:

- By managing the concession license, the project is preventing the emissions that would have occurred had the baseline scenario happened (see sections 2.2.1, 2.2.2 and 3.1.4)
- Forest protection and surveillance, to prevent illegal logging and unplanned land conversion (see section 2.5.10).
- Peatland rewetting through canal blocking, restoring hydrological conditions to reduce peat oxidation and fire risk.

- Community-based fire prevention programs, including early detection systems, local fire teams, and incentive mechanisms (see section 3.3.3.7).
- Sustainable livelihood initiatives, such as agroforestry, eco-tourism, and non-timber forest products (NTFPs), reducing pressure on forest resources.

Prior to project initiation in 2010, the area was slated for conversion to pulpwood plantations, with multiple applications under national development policies. Without intervention, extensive emissions from peat degradation and fire were anticipated. The project secured legal rights through an ecosystem restoration concession (ERC) to prevent these outcomes.

The project avoids emissions by halting planned deforestation and reducing peatland degradation. Estimated average annual GHG emission reductions are 66.7 million tCO₂e/year, totalling 402.6 million tCO₂e over the 60-year crediting period. In addition, rewetting contributes to carbon sequestration by reducing subsidence and restoring natural carbon dynamics.

The project has three integrated objectives:

- Climate: Prevent GHG emissions through avoided deforestation, peatland restoration, and fire prevention.
- Community: Improve livelihoods, health, education, and resilience through inclusive and participatory development.
- Biodiversity: Conserve high conservation value habitats and reduce threats to Critically Endangered and Endangered species, including the Bornean Orangutan (*Pongo pygmaeus*).

The project is located within a jurisdiction covered by Indonesia's national REDD+ strategy, and aligns with its objectives, but does not claim accounting credit under any jurisdictional REDD+ programme. During the monitoring period object of this verification (01 January 2021 to 31 December 2023 for VCS), the project has generated 17,357,446 tCO₂e net emissions reductions, after discounting a 14% buffer.

2. VERIFICATION PROCESS

2.1 Audit Team Composition (VCS, 4.1; CCB Program Rules, 4.3.1)

Name	Position in the team
Adrián Vidal	Lead auditor until May 2026
Marta Múgica	Lead Auditor
Juan Carlos Gómez	Auditor
Abdul Syukur Ahmad	Auditor and local expert
Marcos Recio	Technical reviewer
Javier Cócera	Technical reviewer

Adrián Vidal holds a Master's degree in Forest Engineering from the Technical University on Madrid, and a Postgraduate Diploma in Climate Change from the National University of Quilmes and the National University of Jujuy. Adrián has over 8 years of professional experience in forestry and sustainability and currently works at the Climate Change Unit in AENOR, where he carries out audits of AFOLU projects under different standards (VCS, CCB, Gold Standard, Cercarbono, etc.) and jurisdictional REDD+ programs under different frameworks (FCPF, ART-TREES, REM, JNR, bilateral agreements, etc.). Prior to joining AENOR, he worked at the Basque Centre for Climate Change (BC3) carrying research in global governance, national policies, and modelling of Agriculture, Forestry and other Land Use (AFOLU) mitigation measures. He worked at the AFOLU Unit of the Transparency division of UNFCCC, providing support to the intergovernmental climate change process on issues related to land-use, land-use change and forestry (LULUCF), agriculture and REDD+. He also has worked in urban forestry, landscape forest restoration and environmental consultancy, and in the Global Forest Survey project of FAO. He speaks Spanish, English and Portuguese.

Marta Múgica holds a degree in Forestry and Natural Resources Engineering, as well as a Master of Science in Climate Change. She has five years of experience in project development, having worked for a Dutch foundation specialising in ecosystem restoration through afforestation, reforestation, and revegetation projects (ARR) in Europe. Since 2023, she has been involved in carbon projects, as a project proponent, developing an ARR project and a mangrove restoration in the Philippines. Marta joined AENOR in 2025 and she works in validation and verification AFOLU projects.

Juan Carlos Gómez is a Forestry Engineer and holds a Master in Sustainable Development and Corporate Responsibility. He has more than 10 years of professional experience in climate change, 7 of which have been dedicated to nature-based carbon projects and REDD+ jurisdictional programs, He has worked in projects in Central and South America, Africa, and Southeast Asia.

Abdul Syukur Ahmad is a forestry engineer from Indonesia with more than 15 years of experience in forestry consultancy and auditing. He is expert in GHG carbon in forestry and forestry management systems under FSC and natural resources. Abdul has developed his career in Asian Countries working in forestry matters related to GHG projects for VCS, CCB but also in tasks related to monitoring and reporting

of inventories in National Parks in his country (Indonesia) and others. Abdul has collaborated (is collaborating) with AENOR as validator/verifier in several projects in Indonesia and whole Asia, has a good understanding of VERRA programs and has the appropriate skills to audit projects knowing how to focus on what is relevant both in the visit and in the documentary review of the PDDs and monitoring reports.

Marcos Recio has worked since finishing his university studies related to the environment and climate change. The main branch of his career has been energy efficiency and forest management. The other path of his career has been focused on renewable energies and integrated management systems. He has worked in different countries: Spain, Senegal, Paraguay and others. In AENOR he works with international projects, mainly in South America and Africa. Most of the projects he is working on are AFOLU and UNFCCC verifications and validations.

Javier Cócera is a forest engineer with a Master in forest management. He has developed his career focused on forest management. Mainly he has been working through sustainability in two ways: the main one is forestry consultancy, developing forest management plans, working with GIS and LiDAR both in the field and the office and getting experience of the forest resources. The second one was developing environmental footprint projects and sustainability reports. Currently Javier is working in AENOR as auditor focused on AFOLU projects. Javier participated in courses about ISO lead auditing and has performed audits in projects in Europe, LATAM, Africa and Asia.

According to point 4.3.1 of the CCB program rules, the team carrying out the audit must have experience in the following areas:

- 1) Proficiency in a relevant local or regional language for the project location: One member of the team has Bahasa as native language. Complementary, all members of the audit team are fluent in English. Bahasa and English were the languages used during the desk review and the onsite visit.
- 2) Relevant agriculture, forestry and/or other land use experience in the project country or region: all team members completed studies related to nature and environment as described in the previous paragraphs. All team members are forestry engineers or related disciplines, with most possessing master's degrees in environmental fields as well. In addition, all team members have experience working with audit processes, especially in climate change audits under VCS and CCB in LATAM, Europe, Asia, and Africa.
- 3) Relevant social and cultural expertise: all members of the audit team have carried out courses in Community Development and are fully experienced in conducting CCB audits. The members of AENOR travel internationally on a regular basis carrying out VCS and CCB audits, so they are fully aware of the socio-cultural aspects to be considered in each audit depending on the local context. Specifically, one team member is Indonesian (regional expert), having deep understanding of the social and cultural conditions of the project.
- 4) Relevant ecological and biodiversity expertise: all members of the audit team have forestry and/or environmental studies, with courses in Ecology, Botany and Zoology, which allows them to apply their knowledge in ecology and biodiversity issues to the projects they are auditing. The members of the audit team have worked on a wide range of projects and are well versed in the environmental and biodiversity conditions in the project area, as well as in other parts of the world where they conduct audits. Moreover, each of the audit team members have completed

valuable certifications in relevant topics, such as climate change, biodiversity, governance, sustainable finance, GIS, and other relevant.

AENOR is accredited by ANAB to carry out the auditing activities under different standards such as VCS and CCB.

ANAB is the ANSI National Accreditation Board (ANAB) is the largest multi-disciplinary accreditation body in the western hemisphere, with more than 2,500 organizations accredited in approximately 80 countries. ANAB is a recognized global leader in accreditation and prides itself on world-class service while maintaining the highest level of quality. ANAB accredited certificates, inspections, reports, and persons drive confidence in the marketplace. ANAB-accredited laboratories and ANAB-accredited certification bodies (personnel, management systems, validation and verification, and products, processes and services) working in the industry can be trusted when certifying, testing, and/or inspecting those working in the industry.

AENOR passes accreditation exams and audits every year to maintain the required skills and ensure that its certifications are competent.

2.2 Method and Criteria (VCS, 4.1; CCB Program Rules, 4.3.1)

The verification was performed through a combination of in-depth document desk review, interviews with relevant stakeholders and on-site inspections, as discussed in Sections 2.4 through 2.5 of this report. At all times, the project was assessed for conformance to the criteria described in Section 1.2 of this report. As discussed in Section 2.7, findings were issued to ensure that the project fully conformed with all requirements.

Previous to the beginning of the auditing process, the Validation and Verification Body (VVB) developed an audit and sampling plan to guide the auditing process to ensure efficiency and effectiveness, and to obtain a general view of the audit, managing the times, the method and the criteria among other topics, and including the way in which the VVB is going to assess the different parts of the project. The purpose of the Audit and Sampling Plan was to present a risk assessment for determining the nature and extent of validation procedures necessary to ensure the risk of auditing error was reduced to a reasonable level. The Audit & Sampling Plan methodology was derived from all items in our validation process stated above. Specifically, the sampling plan utilized the VCS guidance documents and ISO 14064-3. Any modifications applied to the Audit and Sampling plan were made based on the conditions observed for monitoring to detect the processes with the highest risk of material discrepancy.

The verification activities in which risks were assessed were the evaluations of the quality of raw data, data sources, project pipeline, scripts and the calculations spreadsheet. AENOR reproduced and verified the R script /3/ for the monitoring period 01 January 2021 – 31 December 2023 for the Project Area (PA) following the project pipeline. The spatial boundaries of the Project and compliance with VM0007 methodology requirements on cartography for the monitoring period were checked using the GIS-remote sensing data /7/, and the audit team visited the project area during an onsite visit. The carbon stock changes were also verified and cross-checked with values reported on the MR.

AENOR implemented several measures to ensure a clear understanding and accurate replicability of the carbon calculations developed in R. Every carbon-calculation figure in the project documents comes from a single source, the data pipeline. The steps below show how the VVB satisfied itself that the pipeline applies the methodology correctly and reproduces the reported results.

First, the VVB and the Project Proponents (PP) held a two day in-person workshop at AENOR's offices in Bilbao to examine the R code. During this session, the VVB reviewed the documentation provided by the PP, assessed the required inputs, and executed the code. Several tests were conducted by modifying key parameters (e.g., emission factors and the number of hectares) to evaluate how such changes affected the emission results and to confirm that the model was correctly implemented. The pipeline carries more than 300 automated tests, many of them end to end, which hold the values reported in the PD as their expected results, including the total VCU and the uncertainty estimates. The VVB ran and inspected these tests directly. Changing an input such as the deforestation rate made the affected tests fail and print the previous value, the new value and the difference, so the VVB could watch each result move in the expected direction and proportion.

To facilitate reproducibility and allow further testing, the PP also set up an online Docker environment containing the full code and multiple test folders. This environment enabled the VVB to independently run the model and replicate the results. Running this snapshot in the cloud, the VVB reproduced the reported figures and every test passed. The snapshot pins every system and R package dependency to a fixed version, so the pipeline will run unchanged at any future date with no need to reinstall packages. This removes the risk of dependency drift and keeps the calculations fully reproducible over time. The same snapshot sits in the evidence folders for the VVB or any third party to download and run, and a short video and an annex to the PD explain how to install it.

Subsequently, the VVB reviewed document Pipeline Code Documentation /4/, which compiles all pipeline segments organized by chapters. This document includes descriptions, keywords, and data extracts for each segment. It was assessed to verify that the methodological equations had been correctly translated into the R code, ensuring proper implementation. By reading this document the VVB could confirm that each methodological equation was coded correctly, without running the pipeline.

Finally, the PP developed Excel files to ensure traceability between the methodology and the implemented modules. AENOR reviewed these spreadsheets, which included validation checks linked to the pipeline, confirming that both the R code and the Excel-based calculations produced consistent results /3/. The 18 spreadsheets each draw their inputs from points along the pipeline and carry a final tab reproducing the pipeline's output exactly, giving a second independent check of the final values. The tables and figures in the PD are generated by the pipeline and then transferred into the document, and the VVB confirmed that the transferred values match the pipeline output. Taken together, the reproducible pipeline, the documented code, the matching Excel files and the live review in Bilbao gave the VVB four independent routes to the same figures, and the VVB found no material discrepancy between the values reported in the project documents and those produced by the pipeline.

Section 2.5 of this VCS&CCB verification report shows an example of the schedule of activities proposed within the sampling plan. These activities include all the topics that the VVB planned to check during the visit, including the field assessment.

Based on these analyses and considering the requirements of the GHG program applied the following sampling was carried out:

- Project rights and legal requirements compliance during the monitoring period.
- Stakeholders' continue consultation process, Public Comment Period and engagement.
- Project conflicts, barriers, or difficulties.
- Project Communication & Grievances.
- Financial issues, financial sustainability.
- Benefit permanence (mid and long term).
- Methodology used and applicable deviations.
- Risk assessment. NPRR and NPR tool.
- Carbon calculations (baseline, project and leakage emissions). Estimates and assumptions for determining GHG data. Remote sensing.
- Ex-post Quantification of emission reductions.
- Up-to-date monitoring procedures. Monitoring team and equipment.
- High conservation values (HCVs) protected.
- Project impacts to Climate, Community, and Biodiversity up to date (monitoring period).
- Exceptional benefits (Community) up-to-date (monitoring period).

AENOR confirms that sufficient evidence was presented for the ex-post estimated net anthropogenic GHG emission reductions and that there is a clear audit trail that contains the evidence and records that validate the stated figure in this validation report since:

- Sufficient evidence available: The project participant has provided 100% of the data used in the calculations to achieve the final estimated amount of GHG emissions reductions.
- Nature of evidence: The raw data were collected from reliable sources. They are detailed in the project documents, provided to the validation team, and checked during the interviews.
- Cross-checked evidence: AENOR cross-checked the collected information through interviews with stakeholders and reproducing calculations.

Hence, AENOR confirms that the stated figures in the MR are correct and can certify the ex-ante net anthropogenic GHG emissions reductions based on verifiable and reliable evidence.

Finally, regarding the verification schedule and key milestones, the following are highlighted:

- Public Comment Period: 27th of June to 27th of July of 2025
- Kick-off Meeting (KOM) date: 27th of July 2025.
- NOVS delivery: 7th of July 2025.
- Audit Plan: 16th of July 2025.

- Technical Meeting (in-person): 23rd – 24th of July 2025
- Site visit: 3rd -9th of August, and 12th to 17th of September 2025
- Issuance of the 1st round of findings: 6th of October 2025
- Closure of findings: 28th November 2025

2.3 Document Review (VCS, 4.1, CCB Program Rules, 4.3.1)

A detailed review of all project documentation was conducted to ensure consistency with, and identify any deviation from VCS program requirements, CCB program requirements and the methodology (VM0007 REDD+ Methodology Framework (REDD+MF) version 1.8). The initial review focused on the MR and included an examination of the project details, baseline scenario, data and parameters, estimation of GHG emission reductions, GIS and remote sensing, uncertainty, etc.

Documents reviewed included calculation spreadsheets (ex-post emission reductions, deforestation projection) /3,10,15/, GIS files and maps /7 /, stakeholder consultation process /67/, Non-permanence risk analysis /83/, national laws and regulations /77/, SOPs-training-monitoring /67/ and others.

A complete list of all the supporting documents that were reviewed is included in Appendix 3 of this report. AENOR crosschecked and compared them with relevant sections of the VCS-CCB PD.

To address the corrective actions and clarification requests that arose from the desk review, the PP revised the VCS-CCB MR /1/. Responses to Corrective Action Requests (CARs) and Clarifications (CLs) can be found in Appendix 4.

The verification included a review of the VCS-CCB MR /1/, relative to the field conditions and on-site interviews with project management staff, project stakeholders, and beneficiaries (see Section 2.4 of this report for more information).

The Project Proponent used the VCS AFOLU Non-Permanence Risk Tool v4.2 to assess overall project risk. The VVB reviewed the Non-Permanence Risk Report submitted to the Project Hub (a copy of the consolidated results was also shared with AENOR, similar to the pdf that can be downloaded by the audit team via the Project Hub), including all the attachments /83/ justifying the applied risk rating scores. The audit team can confirm that the project adheres to the VCS AFOLU Non-Permanence Risk Tool requirements. Each risk factor was thoroughly assessed for conformance. The final score was calculated to be 14%.

2.4 Interviews (VCS, 4.1, CCB Program Rules, 4.3.1)

The AENOR's on-site verification team conducted interviews with project developers; local stakeholders; and key personnel involved in the project activity, in order to confirm selected information and to resolve issues identified in the document review. The field visit took place 1st visit from 03- Aug-2025 to 09-Aug-2025 and 2nd visit from 12-Sept-2025 to 17-Sept-2025. The visit took place two times due to health issues of the VVB. During the visit, the VVB visited the project area, interviewed key stakeholders, staff and other related experts, and also reviewed the monitoring report and supporting documents. The people interviewed were those directly affected or involved in the project activity and in some cases were

just indirectly affected. Finally, some activities stated within the MR were also reviewed during the on-site visit and verified with the information provided.

The audit team conducted interviews to confirm selected information and crosscheck key information identified in the document review. After an initial review of the Project's documents, AENOR's audit team reached RMU (Restorasi Makmur Utama) and Permian Global to share the audit team's selection regarding the stakeholder groups to be interviewed to guarantee confidence, representativeness, and impartiality, based on the information collected from the Stakeholder Consultation Process and a requested list of community stakeholders. The selection was made based on relevance to the project, expected impacts by the project, distance to the project area, logistics and agenda availability.

The stakeholders were selected from an initial list of attendance to local consultations, in order to engage those directly impacted by the project implementation that could provide relevant information to safeguards, program implementation and its costs, risks and benefits. The individuals interviewed represented a diverse range of stakeholder groups, including the project proponent and partner, local government representatives, technical staff, and community members, among others. The full list of people interviewed by AENOR are gathered in the attendance lists of the on-site visit (Appendix 5) and the following table:

Name & Surname	Role/Profession/Stakeholder/Group	Date
Abdurrahman Hakim	Head of Technical Implementation Unit of Forest Management Unit (UPT KPHP) Mentaya Tengah – Seruyan Hilir	2025-08-03
Adie Heryawan	Forestry Instructure of Forest Management Unit (Penyuluh Kehutanan KPH)	2025-08-03
Taryono Darusman	GM and R&D Director – RMU	2025-08-03
Yani Saloh	Community – RMU	2025-08-03
Sarah Scriven	Biodiversity Tech Team – Permian	2025-08-03
Ibnu Nur Fikri	Biodiversity Manager	2025-08-03
Hirason H	Business Development Manager	2025-08-03
Yusef FH	Manager PMDH	2025-08-03
Herald GK	Head unit (Kasie) HR	2025-08-03
Brama M.H	Coordinator HSE	2025-08-03
A Kasyfull Anwar	Head unit (Kasie) PMKB	2025-08-03
Krisno	Head unit (Kasie) KARHUTLA	2025-08-03
I Gede Widyana	Head of Zone Mendawai	2025-08-03
Yohanes Taka	Head of Zone Seranau	2025-08-03
M. Galigo	Head of Zone Cempaga	2025-08-03
Dwi Winayanti	Human Resources and Development Manager	2025-08-03
Zidna Sabiila H	Research and Development	2025-08-03
Aryo Witono	Hydrology Manager	2025-08-03
Jeni Ricardo	Head Unit of Rewetting-Hydrology	2025-08-03
Desmon	Head Unit of Planning	2025-08-03
Andi Angga Kusuma	Head of Zone Pulau Hanaut	2025-08-03
Meyner Nusawalo	Consultant	2025-08-03
Milena A.	HSE	2025-08-03

Name & Surname	Role/Profession/Stakeholder/Group	Date
Suryadi	Biodiversity Field Staf	2025-08-03
Dian Kusumawati	Head of Unit Finance and Accounting	2025-08-03
Lingga	Logistic	2025-08-03
Ridho	Communication	2025-08-03
Suandri	Head of Zone Kamipang	2025-08-03
Herwin	Forest Protection (PPH) Manager	2025-08-03
Sonia	Consultant SDGs	2025-08-03
Siah	Trainee	2025-08-03
Sunarto	KMP BIOD	2025-08-03
Dwi Winayanti	HR Manager	2025-08-04
Taryono Darusman	GM and R&D Director	2025-08-04
Yani Saloh	PG-Community	2025-08-04
Dian Kusumawati	Head of Unit Finance and Accounting	2025-08-04
Herald G. K.	Head unit (Kasie) HR	2025-08-04
Yusef F. H.	Manager PMDH	2025-08-04
Brama Magrobi N.	Coordinator HSE	2025-08-04
Desmon	Head unit (Kasie) Planning	2025-08-04
Herwin	Forest Protection Manager	2025-08-04
Misran	RSA	2025-08-05
Wara Karma	RSA	2025-08-05
Trisia	Teacher	2025-08-05
Siti Hamdanah	Head Kader Health Unit (Posyandu)	2025-08-05
Abu Hanifah	Mantir	2025-08-05
Sudirman	Mantir	2025-08-05
Sabransyah	Batamad	2025-08-05
Rahman Hakim	Mantir Kec. Seranau	2025-08-05
Imam Baihaki	Karang Taruna (Youth organization)	2025-08-05
Ahmad Sabirin	Karang Taruna (Youth organization)	2025-08-05
Arlina Yanti	Head of PKBM	2025-08-05
Rosalia Petapa	Head unit (Kasie) PKD	2025-08-05
Reza Aji Maulana Abdi	Chief of Village (Lurah) Mentaya Seberang	2025-08-05
Subliansyah	Village Secretary (Sekdes)	2025-08-05
Ahmad Nopian Safari	RSA	2025-08-05
Zulkifli	Mantir	2025-08-05
Yanto	Damang	2025-08-05
Misfah	Kader Posyandu Balita	2025-08-05
Lilik Triwahyuni	Kader Posyandu Lansia	2025-08-05
Murniah	Kader Posyandu Balita	2025-08-05
Aswadi Syukur	Kepala Desa Terantang	2025-08-05
Sapna Pebi Nabila	Village staff (Perangkat desa)	2025-08-05
Cici Dwi Rianty	Chief of Village (Kepala Desa) Ganepo	2025-08-05
M. Fauji	KTH Humbang Hunyar	2025-08-05
Barin Abdul Fandi	Sekdes Terantang Hilir	2025-08-05
Abdul Muhid	Chief of Village (Kepala Desa) Terantang Hilir	2025-08-05
Eko Cahyono	RSA	2025-08-05
Andi Angga Kusuma	Head of Zone Pulau Hanaut-RMU	2025-08-06

Name & Surname	Role/Profession/Stakeholder/Group	Date
Agus	Rimba Makmur Utama	2025-08-06
Herwin	Forest Protection Manager PMK	2025-08-06
Krisno	RMU/Kasie PPHK	2025-08-06
Ahmad Sulaiman	RMU ZPHT	2025-08-06
Irmanto	RMU BINHUT	2025-08-06
Fernandes O.M	RMU/ KASI PPHP	2025-08-06
A.Nurhisyam	RMU/Administration HSE	2025-08-06
Donnal Setiawan	RMU/Vice Head Zona P.H	2025-08-06
Syahrul	RMU PMK	2025-08-06
Ridul	RMU/PMG	2025-08-06
Andre Winata	RMU/UMLOG	2025-08-06
Asykar	RMU/Communication	2025-08-06
Amrullah	RMU/ Communication	2025-08-06
Wardoyo	Ecosystem Restoration Manager /Pembinaan Hutan (PT. RMU)	2025-08-06
Irmanto	Head unit of ER / Kasie Pembinaan Hutan	2025-08-06
Cahyono	Field staff Nursery	2025-08-06
Heriyanto	Field staff Nursery	2025-08-06
Budi Jasa	Field staff Nursery	2025-08-06
Ahmad Rahmadi	Field staff Nursery	2025-08-06
Agustinus Leppe	Staff PMDH/Social Forestry Specialist	2025-08-06
Aryo Witono	Manager Hydrology	2025-08-07
Santoso	Hydrology	2025-08-07
Jeni Ricardo	Kasie Rewetting	2025-08-07
Radius	Hydrology	2025-08-07
Yan Sandi Chiqita	Head of Unit Monitoring Hydrology	2025-08-07
Ibnu Nur fikri	Biodiversity Manager	2025-08-07
Suryadi	Biodiversity staff	2025-08-07
Rantawan	Biodiversity staff	2025-08-07
A.Kasyful Anwar	Head of Unit Biodiversity	2025-08-07
Julkipli	Biodiversity staff	2025-08-07
Sarah Scriven	Biodiversity -PG	2025-08-07
Sunarto	Biodiversity KMP	2025-08-07
Aryo Witono	Manager Hydrology	2025-08-07
Yan Sandi Chiqita	Head of Unit Monitoring Hydrology	2025-08-07
Santoso	Hydrology	2025-08-07
Radius	Hydrology	2025-08-07
Jeni Ricardo	Head of unit Rewetting Hydrology	2025-08-07
Nurrahman/Kev	RND Consultant	2025-08-08
Hairil Candra	PTKL	2025-08-08
Jeprianor	Staff Logistic PH	2025-08-08
Muhamad Fazri	PTKL	2025-08-08
Sendi Prayitno	RND staff	2025-08-08
Agung	RND staff	2025-08-08
Beni. K	RND staff	2025-08-08
Junedi	Mendawai/Puskesmas (community)	2025-08-08
Lancar	Mendawai/Kades (community)	2025-08-08

Name & Surname	Role/Profession/Stakeholder/Group	Date
Ragif Aspihani	Mendawai/Kec. Mendawai (community)	2025-08-08
Muhtasar Al Muzni	Mendawai/SMKN 1 Mendawai(community)	2025-08-08
Sapril Fauzi	Mendawai/Pemdes Mendawai (community)	2025-08-08
Aliansyah	Mendawai/MPA (community)	2025-08-08
Hendra	Mendawai / RSA (community)	2025-08-08
Jambri	Mendawai/SMKN 1 Mendawai (community)	2025-08-08
Agus Panipasma	Mendawai/Kec. Mendawai (community)	2025-08-08
M. Yusni	Kampung Melayu/KTH. (community)	2025-08-08
Amansyah	Kampung-Melayu/Chief of KTH (community group)	2025-08-08
Rasydi	Mendawai/Chief of LPHD (community group)	2025-08-08
Nurul Budia	Perigi/Guru (community)	2025-08-08
Norsah	Mendawai/Chief of Simpan Pinjam Group (community group)	2025-08-08
Meliana	Perigi/Teacher (community)	2025-08-08
Yunha	Perigi/Kader (community)	2025-08-08
Ramadani	Kampung Melayu/Village Staf Linmas (community)	2025-08-08
M. Haris JM, S.Pd	Kampung Melayu /Teacher (community)	2025-08-08
Masyyana	Mendawai/Teacher (community)	2025-08-08
Sulami	Mendawai/ KSM member (community group)	2025-08-08
Rahmadinor	Mendawai/LPHD (community)	2025-08-08
Ikhtiarial	Mendawai/KSM member (community group)	2025-08-08
Madona Melly Melani	Mendawai /KSM Secretary (community group)	2025-08-08
Dian	Kampung Melayu/Masyarakat (community)	2025-08-08
Markasi	Kampung Melayu/Chief of Village Kampung Melayu (community)	2025-08-08
Nikolas Daniel	Head of Subdistrict (Camat)/Kecamatan Mendawai (community)	2025-08-08
Ibnu Nur Fikri	Biodiversity Manager	2025-09-12
Suryadi	Biodiversity staff	2025-09-12
Sarah Scriven	Biodiversity -Tech-Team	2025-09-12
Ahmad Kasyful Anwar	Head of Unit Biodiversity	2025-09-12
Julkipli	Biodiversity staff	2025-09-12
Meyner Nusalawo	Consultant	2025-09-12
Sunarto	Biodiversity Team	2025-09-12
Rantawan	Forest Protection Staff	2025-09-12
Sumber M	Chief of LPHD Tampelas (community)	2025-09-12
Juli Kurnain	LPHD member(community)	2025-09-12
Suprian	MPA member (community)	2025-09-12
Hariato	MPA member (community)	2025-09-12

Name & Surname	Role/Profession/Stakeholder/Group	Date
M. Herman	Village government of Tampelas (community)	2025-09-12
Lisa	Village government of Tampelas Tampelas (community)	2025-09-12
Rusidah	Kader Posyandu (community)	2025-09-12
Miliarni	Kader Posyandu (community)	2025-09-12
Tomie	Chief of Village Telaga/Desa Telaga	2025-09-13
M. Berau	Chief of BPD Village Talaga/Desa Talaga	2025-09-13
Ahmad Yani	Chief of LPHD Desa Telaga/Desa Telaga	2025-09-13
Metroyadi	Chief of KTH Kalaru Lestari /Ds. Telaga	2025-09-13
Suharjo	Treasure of KTH DS Telaga/DS Telaga	2025-09-13
Supardi	Village Secretary of Parupuk/DS Parupuk	2025-09-13
Yulia Sari	Kader Posyandu/ Parupuk village	2025-09-13
M. Jairudiansyah	MPA DS Telaga/Telaga village	2025-09-13
Dedi Karno	MPA DS Telaga/Telaga village	2025-09-13
Rahma Wati	Kader Posyandu Telaga/Telaga village	2025-09-13
Irnawati	Kader Posyandu Telaga/Telaga village	2025-09-13
Sri Ranti	School Head (Kepala Sekolah) of SMAS PGRI Telaga/Telaga village	2025-09-13
Heriyanto	Plot Measurement team	2025-09-13
Philip Ulok	Permian Global	2025-09-13
Zaidey Fulgentius	Permian Global	2025-09-13
Wardoyo	Plot Measurement team Chloris	2025-09-13
Irmanto	Plot Measurement team Chloris	2025-09-13
Cahyono	Plot Measurement team Chloris	2025-09-13
Budi Jasa	Plot Measurement team Chloris	2025-09-13
Ahmad Nur Amin	Plot Measurement team Chloris	2025-09-13
Sunarto	Permian Global	2025-09-13
Andi Pratama P	Support (HSE)	2025-09-13
Heriyanto	Plot Measurement team	2025-09-14
Philip Ulok	PERMIAN GLOBAL	2025-09-14
Zaidey Fulgentus	PERMIAN GLOBAL	2025-09-14
Wardoyo	Plot Measurement team Chloris	2025-09-14
Irmanto	Plot Measurement team Chloris	2025-09-14
Cahyono	Plot Measurement team Chloris	2025-09-14
Budi Jasa	Plot Measurement team Chloris	2025-09-14
Ahmad Nur Amin	Plot Measurement team Chloris	2025-09-14
Sunarto	Permian Global	2025-09-14
Andri Pratama P	Support (HSE)	2025-09-14
Heriyanto	Plot Measurement team	2025-09-15
Philip Ulok	PERMIAN GLOBAL	2025-09-15
Zaidey Fulgentus	PERMIAN GLOBAL	2025-09-15
Wardoyo	Plot Measurement team Chloris	2025-09-15
Irmanto	Plot Measurement team Chloris	2025-09-15
Cahyono	Plot Measurement team Chloris	2025-09-15
Budi Jasa	Plot Measurement team Chloris	2025-09-15
Ahmad Nur Amin	Plot Measurement team Chloris	2025-09-15
Sunarto	Permian Global	2025-09-15

Name & Surname	Role/Profession/Stakeholder/Group	Date
Andri Pratama P	Support (HSE)	2025-09-15
Heriyanto	Plot Measurement team	2025-09-16
Philip Ulok	PERMIAN GLOBAL	2025-09-16
Zaidey Fulgentius	PERMIAN GLOBAL	2025-09-16
Wardoyo	Plot Measurement team Chloris	2025-09-16
Irmanto	Plot Measurement team Chloris	2025-09-16
Cahyono	Plot Measurement team Chloris	2025-09-16
Budi Jasa	Plot Measurement team Chloris	2025-09-16
Ahmad Nur Amin	Plot Measurement team Chloris	2025-09-16
Sunarto	Permian Global	2025-09-16
Andri Pratama P	Support (HSE)	2025-09-16
Rezal Kusumaatmadja	President commissioner RMU N/A (community)	2025-09-17
Taryono Darusman	R&D Director & GM	2025-09-17
Asep Ayat	Planning Director	2025-09-17
Yani Saloh	Com RMU & PG	2025-09-17
Priyatno	Executive Director N/A (community)	2025-09-17
Michael Hutasoit	Staff IT	2025-09-17

AENOR's audit team defined a preliminary questionnaire to complement and support the desk review process as a starting point to interview each one of the stakeholders on-site. This questionnaire considered Verified Carbon Standards (VCS), Climate, Community and Biodiversity (CCB) criteria and Free, Prior and Informed Consent (FPIC) values based on the information compiled by AENOR's audit team about the project before the on-site visit, during the desk-review. The audit team complemented the questionnaire with additional inquiries, depending on the interviewee's answers, context and additional information that was gathered during the visit.

A sample of these questions has been included on the following page for clarification and transparency purposes. Moreover, and as stated below, AENOR's audit team used these questions for gathering purposes. Several new questions were sporadically and systematically included during on-site interviews, considering the direction in which discussions were directed and the topics that stakeholders wanted to discuss freely during the different moments of the interviews.

Some of the questions to the stakeholders, project employees and authorities were related to matters such as:

- What is your role in the project? When did it start?
- What was the project area like before the project started?
- How has the project area changed since the project start date?
- Have there been any fires or pest outbreaks in the project area in the last years?
- Are you aware of illegal logging or any other deforestation driver in the project area?
- Have you participated in a participatory rural appraisal? If so, could you describe it?
- Is there any reluctance or concern about the project implementation?

- In your opinion, what are the main risks and benefits of the project? Have the PP informed you of risks and benefits of the project?
- Have you had any conflict, complaint or grievance related to the project? Has it been solved? How? Are you aware of any grievance, conflict, or complaint from others due to the project?
- What are your channels of communication with the project staff?
- Do you have any suggestions for the project developer on how to improve the project?
- What do you know about the verification process and the audit team visit?
- How often do project personnel meet with the communities to discuss the project?
- Have you received any benefits from the project? Have you been negatively affected by the project? Have you received any training?
- Have you noticed climate changes in the project area? Does the project support you in adapting to climate change? Have you seen any native wild animals in the project area?
- What are your responsibilities as a project employee? Have you been provided with an employment contract? Were your employee rights and benefits explained? Do you think the hiring process treated and considered all people fairly, including women?
- Have you received any training as a project employee or stakeholder?
- Do you think local communities have given equal opportunity employment to fill up the positions?
- Does the project comply with local, regional and national laws and regulations? Do you know about any disputes over the boundaries of the project lands? Do you know if local communities freely consent to participate in the project?

During the process, some questions were updated based on the feedback acquired from local people to obtain as much information of the highest materiality and quality as possible. Some of these new related questions were strictly connected to the conversation the audit team had with each one of the interviewees.

Some of the questions raised to the RMU management employees were related to the following:

- FPIC in all communities,
- Community involvement and their interconnections,
- Illegal logging activities,
- Patrolling, if necessary,
- Remote sensing activities,
- Fires, outbreaks, and forest diseases,
- Local stakeholder communication and meetings,
- Risks and benefits of the project,
- Climate benefits,
- Biodiversity benefits,
- Biodiversity monitoring

- Others.

2.5 Site Visits (VCS, 4.1, CCB Program Rules, 4.3.1)

The objectives of the on-site inspections performed were mainly to cross check the description provided in the monitoring report, related to the VCS and CCB requirement implemented by the proponent, including:

- Ensure that the geographic area of the project, as reported in the CCB-VCS-PD and the accompanying KML file, is in conformance with Section 3.10.2 of the VCS Standard;
- Perform a risk-based review of the project area to ensure that the project conforms to all other requirements of the VCS rules and the methodology.
- Observe the Project Proponent's evidence and collect and record data in order to assess whether data collection techniques conform to the monitoring plan and related documentation and to evaluate data quality control systems.
- Select samples of data and information for verification in order to meet a reasonable level of assurance and to meet the materiality requirements of the project, as required by Section 4.1.8 of the VCS Standard;
- Review of biomass plots and crosschecking of the verified information with the information gathered from the onsite visit. Plot sampling demonstration was done to replicate the plots which were used in measurements of the tree biomass. Sample plots were laid down as described in the Monitoring report. The number of plants in the plot were counted; DBH were measured using the measuring tape and height was measured using hypsometer.
- Interview local authorities, communities and project employees to confirm that the project operates in accordance with current permits and authorizations, its relationship with local actors and communities and compliance with VCS and CCB Standards.
- Project proponent, developers/management team, local team onsite
- Project activities conducted during the monitoring period (reporting, results and concordance with plan as per PD, etc.)
- Monitoring procedures, monitoring team and equipment and biomass plots layout and measurements
- Full review of operations and measurement records.
- Interview the key personnel involved in forest protection and implementation.
- Verify REDD+ activities such as forest protection, fire prevention, etc.
- Stakeholders' identification, trainings/benefits/satisfaction.
- Stakeholders' consultations, meetings and documents sharing.
- Stakeholders' rights, FPIC and safeguards.
- Project communication at the verification.

- Project conflicts, barriers or difficulties and grievances/complaints/conflicts.
- Community, implementation of CCB community monitoring plan and benefits to the community.
- Areas of High Conservation Value (HCV)
- Biodiversity and current problems associated. Implementation of CCB biodiversity monitoring plan and biodiversity conservation results including conservation of trigger species

Additional to the site inspection, meetings via teleconferences were carried with project representants and personnel in charge of carrying out the calculations, image processing, monitoring, additionality, and unique metrics report.

The schedule followed by the audit team during the onsite visit was the following:

Day	Date	Activity	Location	Description
1	03/08/2025	Kick Off Meeting	Mid Town Hotel	The auditor presented the audit plan, and RMU presented the safety procedures in the project area. Feedback from RMU staff to understand the purpose of audit plan was taken and responded from the auditor.
1	03/08/2025	Interview with local authorities	Mid Town Hotel	Interview with the Forest Management Unit (KPH) Mentaya Tengah Seruyan Hilir, as representative of local authorities at provincial level.
2	04/08/2025	Interview with the Project management	PT. RMU office at Sampit city	Interview with project management of Rimba Makmur Utama at Sampit office to gather information about management structure, management capacity, SOPs staff, anti-corruption, anti-discrimination, health and safety insurance, training and working zone of the project area.
3	05/08/2025	Interview with the Community	Mentaya Sebrang, Seranau zone	Interview with the community at Seranau zone with number of participants from Terantang village, Ganepo village, Terantang Hilir village, Seragam Jaya, Mentaya Sebrang, Batuah, and Seranau villages. The participants has supported by the project as RSA, Teacher, Health staff, and youth organization. The interview to gather information about FPIC process, Dissemination and consultation, Risk Cost and benefit, Benefit sharing mechanism, Grievance Redress Mechanism and Community Development Plan implementation.
4	06/08/2025	Interview with Nursery team	Nursery Unit I, Kerokan Hantipan	Visit the nursery site at Kerokan Hantipan nearby the central post and guard post. Interviewing the nursery team to gather information about nursery management, seed

Day	Date	Activity	Location	Description
				transportation, tree species and technology.
4	06/08/2025	Interview with Guard Post Fire Management	West Post	Visit the guard post of fire team at West post. Interviewing the fire team and demonstrating the fire management.
5	07/08/2025	Peat Measurement, Water table/hidrology, and Camera Trap	Central Post	At Central Post, the climate team demonstrating peat measurement and water table / hydrology. Interviewing the hydrology and peat measurement team during demonstration at the plot measurement. In the same day, continue to the camera trap plot with biodiversity team, interviewing the biodiversity team during demonstrating the camera trap. During demonstration, one Orang Utan showed up at the plot measurement.
6	08/08/2025	Interview with the community	Kampung Melayu	Interview with the community at Kampung Melayu village with participants come from KTH Kampung Melayu, Teacher, LPHD, Women group, Health staff, Mendawai village, Mendawai subdistrict. The interview to gather information about Dissemination and consultation, FPIC process, Grievance Redress Mechanism, Risk Cost and benefit, Benefit sharing mechanism, and Community Development Plan implementation
6	08/08/2025	Interview with Agroforestry team	Demonstration Plot of CSR Kampung Melayu	Visit the agroforestry demonstration plot at Kampung Melayu. This demplot is part of benefit sharing mechanism of the project or called it CSR (Cooperate Social Responsibility) to Kampung Melayu village. The village shares 5 hectares of land for agroforestry site.
7	09/08/2025	Interview with Biodiversity team	Central Post	Interviewing the biodiversity team to gather information about SOPs, methodology of vegetation and fauna, species and technology used.
8	12/09/2025	Interview with LPHD community group	LPHD office at Tampelas village	As the second visit, started to visit the Tampelas village and interview the LPHD Tampelas. LPHD is social forestry program and part of national program to support the village to manage their forest land. The LPHD (Village Forest Management Unit) manages their area in the project zone of the KMP project area. Interview to gather information about Dissemination and consultation, benefit sharing mechanism, Grievance Redress

Day	Date	Activity	Location	Description
				Mechanism, and LPHD implementation plan.
9	13/09/2025	Interview with the community	Telaga village	Interview the community village at Telaga village, to gather information about FPIC process, Risk Cost and benefit, Benefit sharing mechanism, Grievance Redress Mechanism and Community Development Plan implementation.
9	13/09/2025	Inspection Fire management	Kampung Melayu Zone	Inspection of the Fire management post at Guard Zone. Interviewing the fire team at Fire Warehouse to gather information about tools, equipment and technology.
9	13/09/2025	Plot measurement no.111	Kerokan Hantipan Canal	Visit non forest plot number 111 nearby the guard post with Climate team. The climate team explain the SOPs.
9	13/09/2025	Plot measurement no.112	Kerokan Hantipan Canal	Visit non forest plot number 112 with Climate team.
9	13/09/2025	Plot measurement no.113	Kerokan Hantipan Canal	Visit non forest plot number 112 with Climate team.
10	14/09/2025	Plot measurement no. 56	North Kerokan Hantipan Canal	Visit the plot measurement number 56 with climate team. Demonstrate the plot setting up and do remeasurement of tree DBH and Height.
10	14/09/2025	Plot measurement no.61	North Kerokan Hantipan Canal	Visit the plot measurement number 61 with climate team. Demonstrate remeasurement of tree DBH and Height.
10	14/09/2025	Plot measurement no. 69	North Kerokan Hantipan Canal	Visit the plot measurement number 69 with climate team. Demonstrate remeasurement of tree DBH and Height.
11	15/09/2025	Plot measurement no.52	South Kerokan Hantipan Canal	Visit the plot measurement number 52 with climate team. Demonstrate remeasurement of tree DBH and Height.
11	15/09/2025	Plot measurement no.62	South Kerokan Hantipan Canal	Visit the plot measurement number 62 with climate team. Demonstrate remeasurement of tree DBH and Height.
12	16/09/2025	Plot measurement no.79	South Kerokan Hantipan Canal	Visit the plot measurement number 79 with climate team. Demonstrate remeasurement of tree DBH and Height.
12	16/09/2025	Interview with climate team	Central Post	Interview the climate team to gather more information about management team, training and technology.
13	17/09/2025	Closing meeting	RMU office at Bogor, west java	Closing meeting has been conducted in hybrid. Permian Global and AENOR team attended the meeting via Zoom meeting, and RMU project management with auditor in offline at RMU office. AENOR team presenting observations and comments from the on-site visit and next steps.

2.6 Public Comments (VCS, 3.18; CCB Program Rules, 4.6)

The project was open for public comment from 27/06/2025 to 27/07/2025. No public comments were submitted during the public comment period, nor received after the public comment period, as stated in the Verra Registry ([Verra_ID1477](#)).

Comments received	Actions taken by the project proponent	Evidence gathering activities, evidence checked, and assessment conclusion
N/A.	N/A.	N/A.

2.7 Resolution of Findings (VCS, 4.1, CCB Program Rules, 4.3.1)

Findings established during the verification represent a non-fulfilment of the criteria or an identified risk to fulfilling the project objectives. The findings could take the form of a Corrective Action Request (CAR), Forward Action Request (FAR) or Clarification Request (CL).

A Corrective Action Request (CAR) shall be raised if one of the following situations occurs:

- Non-compliance with the program requirements or applied methodology is found in the project description and/or has not been sufficiently documented by the project participants, or if the evidence provided to prove conformity is insufficient.
- Mistakes have been made in applying assumptions, data or calculations which will impact the number of GHG removals.

A Clarification Request (CL) shall be raised if the information is insufficient or not clear enough to determine whether the applicable VCS requirements have been met.

A Forward Action Request (FAR) is issued for actions if the project implementation, monitoring, and reporting require attention and/or adjustment for the following verification period.

As a result of this assessment, 30 findings were issued: 15 CARs, 14 CLs, and 2 FAR. CAR and CLs were closed upon adequate responses from the project proponents, which meet the applicable requirements; findings were reassessed before their formal acceptance and closure. All results, including the issues raised, the responses from the project proponent and the conclusions, are contained in Appendix 4. All required changes are observable in the last version of the MR/1/ and the relevant annexes.

Consequent to the resolution of findings, the audit team concluded that the MR is accurate and complete and provides an understanding of the nature of the project and the project's baseline.

2.7.1 Forward Action Requests (VCS, 4.1; CCB Program Rules, 4.3)

Two FARs has been raised the next verification period:

FAR 01: The VVB shall revisit the assessment of the risk of double counting once the SRUK Registry is fully operational and verify that the implemented registry procedures and controls effectively prevent double issuance, double use, and double claiming, in accordance with applicable VCS Program requirements

FAR 02: The VVB should ensure that the PP strengthens its QA/QC process in the carbon calculations to identify and correct errors and inconsistencies prior to submission for verification. The VVB must assess the implementation and effectiveness of the improved QA/QC process.

2.8 Eligibility for Validation Activities (VCS, 4.1; CCB Program Rules, 4.1)

AENOR has conducted the verification at the same time considering the paragraph 4.1.20 VCS standard. AENOR holds accreditation for validation and verification for the sectoral scope 14, Agriculture, Forestry, Land Use.

3. VERIFICATION FINDINGS

3.1 Participation under Other GHG Programs (VCS, 3.23; CCB Program Rules, 3.1)

The verification team found no sign of project involvement in other forms of environmental credits from its activities. The project has not been registered, and is not seeking registration, under any other GHG programs. The project is already validated and verified under the VCS and CCB program.

AENOR reviewed several carbon registries and did not find evidence to confirm the participation under other GHG programs.

3.2 Methodology Deviations (VCS, 3.20)

The project applied a deviation to VM0007, which recommends estimating aboveground biomass from field measurements in fixed-area plots or sample points distributed across the project area to provide representative coverage of ecological gradients and forest strata. Instead, the Project Proponent produced wall-to-wall, high-resolution biomass maps to capture spatial and temporal variability in forest dynamics. The audit team reviewed page 13 of VMD0015 (M-REDD), version 2.2, and confirmed that a footnote encourages project proponents to use techniques suited to their specific context that have been published in peer-reviewed literature (e.g., multi-temporal remotely sensed data). Consistent with this guidance, the audit team examined peer-reviewed studies (Asner et al., 2018; Baccini & Asner, 2013; Jha et al., 2021; Johnson et al., 2022; Jucker et al., 2018), which collectively demonstrate that spatially explicit, remote-sensing-based biomass mapping—integrating high-resolution satellite imagery, LiDAR, and multi-temporal datasets—provides robust, scalable estimates of aboveground biomass across heterogeneous tropical landscapes and improves representation of ecological gradients compared with conventional plot sampling.

The VVB assessed the demonstration of conservativeness provided in the PD and confirms that the applied approach does not negatively impact the conservativeness of GHG ERR quantification. Spatial cross-validation results presented in the PD show a consistent and systematic negative mean bias of -2.32 Mg ha^{-1} , indicating that above-ground biomass is underestimated relative to field observations. As biomass stocks are conservatively underestimated, the resulting estimates of emissions reductions

are also conservative. Furthermore, the PD demonstrates that the wall-to-wall mapping approach increases the accuracy of biomass estimation by capturing spatial heterogeneity and temporal dynamics that cannot be represented using the prescribed plot-averaging method. Therefore, AENOR concludes that this deviation complies with the VCS Standard provisions for methodology deviations, as it either maintains or increases conservativeness while demonstrably increasing accuracy.

The project does not use the M-REDD Participatory Rural Appraisal (PRA) method to delineate the area subject to degradation (*ADegW,i*). Instead, it delineates a buffer by measuring the distance from detected illegal logging sites to the nearest access point. Areas of deforestation are identified annually through land-cover analysis using high-resolution multispectral imagery from Planet Labs (PSB.SD), and degradation within these areas is measured directly using the project's biomass maps, as described in Section 3.1.3.3.2 of the MR. The audit team substantiated that, in the same year of detection, the distance from nearest access points to illegal logging areas is significantly larger than the distances yielded by the PRA approach (see Table 2.4 of the MR), resulting in more conservative delineation of degradation risk.

Based on the explicit flexibility provided in VMD0015 (v2.2, p.13) to adopt peer-reviewed, context-appropriate techniques and the strong support from the cited literature for wall-to-wall, remote-sensing-based biomass estimation, the VVB concludes that the deviation from VM0007 is methodologically sound and compliant with the program's requirements. Furthermore, because the buffer delineation anchored to illegal-logging/access-distance is demonstrably more conservative than PRA and because degradation is quantified using high-resolution biomass maps, AENOR determines that the deviation does not negatively affect the conservativeness of GHG emission reductions quantification.

3.3 Minor Changes to Project Description (CCB Program Rules, 3.5.6)

During this monitoring period, several minor changes were applied to the community and biodiversity elements of the project design. These updates included expanding community livelihood initiatives to reach more villages within the project zone, establishing women-led microfinance groups, and updating training methods to integrate hands-on agroecology modules. For biodiversity, monitoring protocols were improved by deploying additional camera traps and revising species lists in line with the latest IUCN Red List updates. Moreover, canal-blocking methods were refined to improve peatland rewetting outcomes. These changes are described in the most recent PD which includes the revision of the baseline and it is fully consistent with the MR.

The audit team assessed whether these changes are justified as a minor change, or whether they should be considered project description deviations. The audit team substantiated that all modifications were made to improve project effectiveness outcomes, contributing directly to the project's validated climate, community, and biodiversity objectives. and changes resulted in no adverse community or biodiversity impacts, as confirmed by interviewing the local communities benefitted from the project. Therefore, it is deemed that these updates are in line with project's design and do not require a deviation from the validated PD.

Therefore, AENOR deems that all minor changes are appropriately described and justified, and the project remains in compliance with the project's validated design and with the Climate, Community & Biodiversity Standards requirements.

3.4 Project Description Deviations (VCS, 3.21; CCB Program Rules, 3.5.7 – 3.5.10)

The project has transitioned to a new methodology version in accordance with VCS Section 3.21.2 to ensure consistency with current best practices and improved accuracy in baseline and monitoring calculations. The Monitoring Report reflects these updates, harmonizing indicators and reporting structure with the renewed project description (PD). The differences observed compared to the last validated PD result from these methodological and baseline updates, not from any modification to project activities or objectives, ensuring continued alignment with VCS and CCB requirements.

The VVB has reviewed the updated PD submitted as part of the baseline renewal process and assessed the material changes relative to the original PD. The VVB confirms that the PP has transparently described the modifications to project activities and crediting areas, including the justification and implications for GHG accounting.

Removal of ARR Activity and Reallocation of Areas:

The PP has removed Afforestation/Reforestation (ARR) as a project activity due to the inapplicability of VM0007 for ARR under current requirements. The original ARR-designated area (4,227 ha) has been treated conservatively:

- Where spatial overlap exists with the WRC crediting area, these areas have been retained within the WRC boundary.
- Where no overlap exists (e.g., non-peat areas), ARR areas have been excluded from crediting calculations.
- No ARR areas have been transferred to the REDD crediting area.

AENOR confirms that the PP clearly explains how and why areas initially considered eligible for ARR no longer qualify under ARR methodology requirements and have instead been either excluded or incorporated into WRC where eligibility criteria are met (i.e. peat presence and hydrological relevance). This ensures consistency with REDD-APD and AWPD eligibility definitions, which are derived from current methodological applicability and biophysical conditions rather than historical classification. The VVB further notes that, as no ERRs were previously claimed for ARR, this change has no impact on historical accounting.

Changes in REDD Crediting Area:

The eligible REDD crediting area has decreased from 114,689.64 ha to 106,708.5 ha. The PP justifies this reduction by demonstrating that an increased portion of the project area is now classified as protected under updated regulatory frameworks in the baseline scenario. The VVB confirms that the PP adequately explains that these areas are no longer eligible for REDD-APD as they do not meet additionality requirements and therefore must be excluded.

Changes in WRC Crediting Area:

The eligible area for WRC crediting increased from 127,713 ha to 129,515.63 ha (+1.4%). The VVB confirms that the PP provides a clear and substantiated explanation for this change, including:

- Improved delineation of peat extent and hydrological conditions based on updated DTM and peat thickness data; /88/
- Revised conservation areas and buffers due to updated regulatory requirements; /88/
- Updated fire regime analysis in the baseline scenario;/88/
- Refined delineation of water bodies and drainage buffers /88/.

The VVB considers that these updates result in a more accurate identification of areas meeting AWPDP/WRC eligibility criteria.

Exclusion of DOC from Accounting:

The PP has excluded dissolved organic carbon (DOC) emissions from WRC accounting due to methodological and practical constraints in delineating catchment areas in a heavily drained peatland system. The VVB confirms that the PP provides a conservative justification: since the baseline scenario includes a denser drainage network, excluding DOC emissions biases results conservatively against the project. On-site emissions from water bodies continue to be accounted for using applicable emission factors.

Overall, AENOR confirms that the PP adequately explains how and why areas previously considered eligible for ARR are no longer included under ARR and, where applicable, now fall within REDD-APD or AWPDP (WRC) eligible areas based on updated methodological applicability, regulatory context, and improved spatial data. The changes are transparently documented through the PD_BSL and the kml provided /88/, these changes are conservatively applied, and do not result in overestimation of emission reductions.

The audit confirmed that the proposed updates do not impact any of the following:

- The applicability of the methodology, as assessed in detail in Section 3.2.2 of the Validation Report.
- Additionality, as assessed in detail in Section 3.2.5 of the Validation Report.

The appropriateness of the baseline/without-project scenario, as assessed in detail in Section 3.2.4 of the Validation Report. All differences compared to the last validated PD as a result of methodological and baseline updates were appropriately described and justified. Check the updated validation report for more information about the assessment of these components.

Therefore, in the opinion of AENOR, the project remains in conformance with the CCB Version 3.0 and VCS Program rules.

3.5 New Project Activity Instances in Grouped Projects (VCS, 3.6; CCB, G1.13 – G1.15)

This is not a grouped project.

3.6 Baseline Reassessment (VCS, 3.2.6, 3.2.7)

Did the project undergo baseline reassessment during the monitoring period?

☒ Yes ☐ No

AENOR reviewed the VCS Standard and Methodology and deems that for during this monitoring, the baseline reassessment is required.

Given the significant changes to the PD, a full validation report was produced describing the steps taken to validate the baseline reassessment of the project, including the following:

- The applicability of the latest, approved version of the methodology.
- The quality and completeness of evidence, data, assumptions, and justification provided in determining whether the baseline scenario is valid or no longer valid.
- The quality and completeness of evidence, data, assumptions, and justification provided in the updated sections of the project description.
- The quality and completeness of documentary evidence, data and justification provided for the assessment of the impact of new relevant national and sectoral policies and circumstances on the validity of the baseline scenario.
- The appropriateness of the revised estimates of relevant rates and patterns of land-use change, and baseline emissions provided in the updated project description.
- The appropriateness of the ex-ante baseline projections for the subsequent baseline reassessment period.

Check the Validation Report of the complete assessment. Based on this, AENOR deems that the baseline reassessment and the resulting baseline scenario are accurate, realistic, and valid.

4. VERIFICATION FINDINGS

4.1 Project Details

Section 2 of the VCS-CCB MR provides information about project details. Particularly, Section 2.1.1 refers to Summary Description of the Project, 2.1.2 to Audit History, 2.1.7 Benefit Assessment and Project Crediting Period, 2.1.8 Project Location, 2.1.10 to Double Counting and Participation under Other GHG Programs, 2.1.12 Sustainable Development Contributions, and other sections.

Item	Evidence gathering activities, evidence checked, and assessment conclusion:
Audit history (VCS, 4.1)	This is the 7 th MR of the project, and the periods for validation and first verification coincide with those reported in the VCS-CCB PD and MR. This information was crosschecked directly with Verra Registry for ID 1477.
Double counting and participation under other GHG programs (VCS, 3.23; CCB, G5.9)	The project is not receiving or seeking credit for reductions from a project activity under another GHG program, or any other form of community, social or biodiversity unit or credit, as substantiated with the stakeholder interviews. The project has provided all information required for the audit team to verify that it is not registered or seeking registration under any other GHG program, and that it has not been rejected by any other GHG program. The project is not located within a jurisdiction covered by a jurisdictional REDD+ program.
No double claiming with emissions trading programs or binding emission limits (VCS, 3.24.3-3.24.4)	The project reductions or project activities are not included in an emissions trading program or binding emission limit, as substantiated with the stakeholder interviews.
No double claiming with other forms of environmental credit (VCS, 3.24.5-3.24.6)	The project activity has not sought, received or is planning to receive credit from other environmental credit systems, as substantiated with the stakeholder interviews.
Supply chain (scope 3) emissions double claiming (VCS, 3.24.7)	The project activities do not affect the emissions footprint of any product(s) (goods or services) that are part of a supply chain.

	The audit team has not found any contradictory evidence that could refer to any supply chain (scope 3) emissions double claiming.
Sustainable development contributions (VCS, 3.17)	Section 2.1.12 of the VCS-CCB MR refers to Sustainable Development Contributions. The Katingan Mentaya Project activities align with the National Plan for Adaptation to Climate Change, as reviewed by AENOR's audit team, and other territorial management instruments. The project supported 17 SDGs through forest protection, livelihood diversification, gender equity, education, health, and good governance. Table 1 of the VCS-CCB MR identifies the activities developed to contribute for each SDG (as identified in the Theory of Change) and its SDG's alignment. For SDGs 13 and 15, the audit team reviewed satellite imagery, the GIS files /7/ and the project's carbon calculations /3/ to verify the values of current project contributions in terms of conserved forest area and avoided emissions. The project safeguarded 149,800 ha of peat swamp forest, reforested 1,661 ha, and achieved zero fires. It created over 390 jobs, improved education for 241 adults and 21 schools, and supported 55 health posts. Women and 11 villages gained empowerment and tenure rights, while 80 MoUs ensured transparency. Monitoring and reporting were conducted through the SIRETA platform. The audit team reviewed several evidences to substantiate these project contributions, including the impact assessment report-2023 /71/, community meeting 2020-2023 /39, 58, 67/, trainings /39,60,63/, Health improvement /60 /, Education /62 /, Livelihood /61/, Training health care /65/, WASH activities /64/, MOU with Puskesmas /66/, Pos yandu /66/, Pos yandu and KMP Framework for combating Stunting /60/, HEALTH New Community Tracker_17 Jan 2025_DPL /60/, among others. The audit team crosschecked this information during the on-site visit by interviewing community members, confirming that project activities implemented contributed towards the reported Sustainable Development Goals.

4.2 Summary of Project Benefits

Section 1 of the monitoring report provides information about the project benefits. Achievements for the current monitoring period and for the project lifetime are detailed with specific data per categories.

As specific and remarkable achievements for the current monitoring period the monitoring report in its section 1.2 states the net emission reductions of 17,357,446 tCO₂e for the monitoring period. The audit team assessed this benefit with the review of the GHG calculations /3/, as final step of the desk review process. The standardized benefit metrics include: GHG emission reductions; Forest cover; Improved Land Management, Training; Employment; Livelihoods, Health, Education, Water, Well-being, and Biodiversity conservation.

The audit team verified that all achievements reported are substantiated with information provided in the CCB/VCS-MR, reviewed information reported in this section against supporting evidence listed in Appendix 3 and further information referenced in proper sections stated in standardized benefits. During the onsite visit, the audit team was able to personally substantiate and crosscheck all previous information, to confirm the benefits indicated in the MR. More specific information about the site visit can be found in Sections 2.4 and 2.5 of this report.

Data are supported with evidence and records checked during the interviews with stakeholders at the review of activities implemented and desk review. This section has been completed appropriately with data from sources provided, such as calculations /3-6/, GIS files and maps /7/, stakeholder consultation process /67/, Non-permanence risk analysis /83/, HCV /43/, national laws and regulations /77-78/, SOPs-training-monitoring /63/, workers' rights and policies /55/, and others community, climate. All these documents are listed in Appendix 3.

The project employed an average of 176 jobs per year (2020-2023) /59/, with 38 of them being women, some of whom were interviewed by AENOR. During these interviews, AENOR also could substantiate that the wellbeing of the people improved due to project implementation, and 6,581 community members (of those, 2,308 women) benefited from these improvements /60/. Regarding the surface of forest cover, the number of hectares of reduced forest loss in the project area measured against the without-project scenario is 11,917.2 ha, which has been crosschecked with the GIS and KML files /7/.

In opinion of AENOR, the project benefits are credible based on the supporting documents provided by PPs and evidence received during the AENOR's stakeholders interviewed, records checked and field records. The project benefits are therefore credible based on the supporting documents provided by PP and evidence received during the AENOR's stakeholders' interviews, records checked and field observations as well.

4.3 General

4.3.1 Implementation Status (CCB, G1.9)

Assessment and conclusion	
Material misstatements	The VCS-CCB MR is adequately aligned with the VCS-CCB PD. The audit team has performed the verification; therefore, the audit team confirms that the information reflected in the PD totally aligns with different sections of the VCS-CCB MR. The audit team has compared both documents when it was necessary to see if the fixed sections at the time of validation were followed during this first verification. As a result of the validation and verification process, the audit team found no material misstatements between the project implementation and the project description, nor between the actual monitoring system and the monitoring plan set out in the project description and the applied methodology.
Monitoring plan implementation status	The MR adequately details the implementation status of the project activities, and the effectiveness of the established monitoring systems was demonstrated to the verifiers. Clear processes were confirmed to be in place for collecting and reporting on data to demonstrate the status of the project. The monitoring systems and procedures implemented by the PP were found to be consistent with the descriptions of the monitoring methods given in the validated PD and related monitoring plan documents. Section 2.2 of the MR provides the relevant milestones that occurred during the last years in the project area related to the management and development of the project to understand its implementation status. These milestones are directly linked with the success to implement and achieve the goals established by the project in the community and biodiversity areas. A comprehensive list of key dates of project implementation milestones achieved during the monitoring period is described in Section 2.2.1 of the MR, in accordance with the indicators and outputs described in Section 2.1.17 of the PD.

The audit team verified that the monitoring plan was implemented as described in Section 3.3.3 of the PD and 3.1.3 of the MR, including the organizational structure and responsibilities, being divided in 6 main components (Recording, Storing, Collating, Aggregating, Generating and Reporting). The audit team interviewed RMU and Permian personnel during the onsite visit to confirm the organizational structure and their competencies to carry out monitoring activities.

The audit team crosschecked that the activities reported in Section 2.2.1 of the MR was accurate with the review of supporting evidence /84/: microfinance program records, TBTk intensive management farmers database, community meeting records, BumDes Sehati Serambut initiative report, Camera Trap Monitoring records, MOUs and Yearly working agreements with villages and Sub-District Governments districts, list of Local Institutions that maintain a partnership with the project, list of institutions, foundations or parties facilitating social forestry, photographs of solar panel systems installed in Tampelas villages, KMP fire detection and suppression management system, KMP Fire Management & Mitigation Report (2023), and SEI Working Paper: Natural climate solutions and fire mitigation (October 2023), which shows the project's effectiveness in fire mitigation outperforming the two comparison areas in which forest fire is a leading driver of tree cover loss.

Moreover, during the site visit, the audit team raised several questions regarding the monitoring plan implementation and project activities status, and interviewees answers corroborated that the information coincided with the one described in the PD and MR, and supporting documents.

Considering the nature of the project, its activities and expected outcomes, AENOR's audit team considers that the project implementation at the current monitoring period is consistent with the VCS-CCB PD and VCS-CCB MR.

4.3.2 Stakeholder Identification (VCS, 3.18, 3.19; CCB, G3.6)

According to section 2.3.1 of the MR, no changes in stakeholder identification were recorded since validation. The communities participating in the current monitoring period as well as all relevant stakeholders were identified at time of validation. AENOR compared the information of the PDD /2/ with the current and previous MR. Hence, it is confirmed that the identified stakeholders and communities are the same as those validated.

4.3.3 Stakeholder Consultation and Ongoing Communication (VCS, 3.18; CCB, G3.4)

Sections 2.3.9 and 2.3.10 of the VCS-CCB MR describes the Stakeholder Consultation and Continued Consultation and Adaptive Management.

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Community groups and other stakeholders	According to section 2.3.1 of the MR, no changes in stakeholder identification were recorded since validation. The communities participating in the current monitoring period as well as all relevant stakeholders were identified at time of validation. AENOR compared the information of the PDD /2/ with the current and previous MR. Hence, it is confirmed that the communities are the same than those validated. The project carried out stakeholder consultation meetings in all 34 village communities, with an estimated population of 47,268 people living in 12,364 households. These villages fall under the territorial administration of Mendawai, Kamipang, and Bengkurung sub-districts of Katingan District, and Seranau and Pulau Hanaut sub-districts of Kotawaringin Timur District. Additionally, based on the community impacts located in section 4.1.1 of the MR, the communities affected by the project are youth group, women groups, elderly, children, and smallholder farmer. (Assessed with review Stakeholder Consultation /56, 67/). All these stakeholders were interviewed by AENOR during the onsite visit.
Ongoing consultation	The project team has organized several consultation meetings with stakeholder in term of sustainable agriculture, agroforestry education, local business development, livelihood program, land rehabilitation and land fire prevention and mitigation. (Assessed with review Livelihood /61/, Well-being calculation /60/, Stakeholder consultation /67/).
Date(s) of stakeholder consultation	The dates of the stakeholder consultation were reported in the MR section 2.3.9 and crosschecked with onsite testimonies and records and proofs of such meetings with stakeholder consultation /67/. AENOR confirms that the evidence is correct and do match with the MR description.

Communication of monitored results	AENOR confirms that the results of the MR were shared with the stakeholder during consultation meetings. The interviewees recognized to be aware about each milestone of the process as well as the auditing process. During the site visit, the audit teams has interviewed the key individuals particularly women, youth and smallholder farmers who received physical copies of the MR summary in different languages. In addition, the PP maintains a full, printed version of the MR and associated annexes in English for public viewing. The full MR and its executive summary are also available in English and Bahasa on the VCS project database. To disseminate information, materials were shared via village leaders, WhatsApp groups, flyers, posters, bulletin boards, and direct community gatherings.
Consultation records	AENOR has reviewed the evidence to demonstrate that all consultations were carried out adequately. Minutes, workshops and attendance lists were reviewed by the audit team. The project shared via SIRETA system and local follow up meetings at the same time publicized a variety of informational materials in languages using a combination of promotional materials such as letters, signs, posters, and announcements at community meetings and workshops. AENOR has reviewed these advertisements and during the onsite visit interviewed several people who confirmed the possibility of participating in such informational meetings. AENOR confirmed the results with the records provided as evidence /66,67,76,39/ and through information collected during the August and September 2025 site visit.
Stakeholder input	In the stakeholder consultation meetings, the affected community group concerns, requested and emphasized the importance of joint coordination among communities, local government and private sectors. In addition, the technical assistant and capacity building by the project as important feedback from stakeholder. During the onsite visit, the verification team has informed and reviewed that the project staff consulted with local communities and other stakeholders to ensure mutual understanding regarding all project activities and potential impacts. Through these consultations, the project has been able to implement programs that are based on the needs of community members and stakeholders. AENOR deems

	that the stakeholder consultation practices carried out by the PP during the monitoring period ensures the participation of all community groups and other stakeholders in the design and implementation of the project, respecting their values, customs, and institution, as well as optimizing community benefits
Influence of stakeholder input	Based on the evidence provided and the testimonies of community members and representatives directly consulted by the audit team, AENOR considers that continuous communication with stakeholders has been properly carried out throughout the monitoring period, directly with communities and other stakeholders or through their legitimate representatives, and that this communication has been effective in allowing stakeholders to influence the project implementation. AENOR observed through those meetings and consultations, that the comments had after the consultations, were taken into account by the PP, and implemented measures when necessary. It was clear for AENOR that, according to the interviews, the PP is always open to receive comments and improve the current situation of the project area and surrounding communities. AENOR has interviewed people from these communities and participants at the meetings and considers that they were able to participate in the decision-making process of the project and the PP listened to their opinion and recommendation. The minutes of the meetings also show that the different stakeholders participating in the meetings had the opportunity to provide their feedback. This was double checked with on-site testimonies.

4.3.4 Stakeholder Access to Information (VCS, 3.18; CCB, G3.1- G3.3)

Access to project information and project documents for stakeholder engagement is in the RMU Field Office at Sampit city, in which there are printed versions of the PD and MR and associated annexes in English, as well as executive summaries in English and in Bahasa Indonesia/82/, for public viewing. The summary in Bahasa was also provided to community leaders to make available in public places in the surrounding villages. Also, additional material is distributed in the form of brochures, and the RMU community development representative serves as a focal point for community inquiries and questions on the project, along with the many other staff that are actively employed in the project.

The audit team verified and confirmed through interviews with different stakeholders that they have appropriate knowledge of the project and that they have been provided with access to the project information, including MR summaries and bulletins regarding project implementation. Also, AENOR has

reviewed the printed documents in the office which are available for everyone as well as the registration of the documents in the Verra webpage.

The project has a solid method as strategy to engage in consultation and participatory process to ensure relevance and accessibility to information which are issue-specific targeted consultation, engagement through village administration, widespread information dissemination, focus group involvement, transparent documentation and accessible information database through SIRETA project database. AENOR has interviewed people from such communities to understand and verify the process of dissemination and the VVB deems that the information stated is deemed correct and matches with the information obtained from the interviews.

The project continued to conduct follow-up meetings with key stakeholders that were identified at the beginning of the project throughout 2021. The purpose of these meetings was to continue building trust and fostering relationships with project stakeholders, and to engage in further efforts towards understanding local history, livelihoods potential and any community concerns. The project publicized a variety of informational materials in both Bahasa Indonesia and English using a combination of promotional materials such as letters, signs, banners, and announcements at community meetings and workshops. AENOR reviewed this advertisements /79,82,40/ and, during the onsite visit, interviewed several people who confirmed the possibility of participating in such informational meetings.

The PP has informed the community and other stakeholders about the potential costs, risks and benefits of the project, as well as through these consultations, the project has been able to implement programs that are based on the needs of community members and stakeholders, for example the sustainable farming techniques, agroecology and reforestation jobs, microfinance programs, and social forestry programs. AENOR interviewing these communities' representatives gathered information about costs, risks and benefits and deems that the information of the MR is reliable.

Regarding the verification process, all interested parties declared to be aware about the visit of the auditor (AENOR) to perform an onsite visit as part of the auditing process. They understood that this was the verification and also the whole carbon project. AENOR interviewing community member and chief of village to get confirmation about the auditor visit. Infographic /79/, summary of PD and MR for such communications /82/ were also shared with AENOR.

AENOR considers that the way in which the PP has shared information with the stakeholders is correct. The information is truthful and accurate. The languages have been understood by all audiences, as other more informal means have been used to transmit the news. Additionally, the risks, costs and benefits were also shared and perfectly understood by the neighbours. Finally, it has been clear to AENOR that all the people involved know about the audit process and understand AENOR's role as auditor

4.3.5 Grievances (VCS, 3.18.4; CCB, G3.8)

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Grievance received and steps taken to resolve the grievance including the outcomes of the resolution	During this monitoring period, 38 grievances were received, and all have been resolved by the PP, as recorded with evidence documented in the SIRETA system. During the site visit, AENOR did not identify any unresolved grievance. AENOR had several interviews, and all of the interviewees recognized not to be aware about any sign of complaint. Furthermore, the verification team has reviewed the Grievance Redress Mechanism (GRM zona system) /68/. Regarding one of the grievances submitted, the request to increase the daily fee for casual workers was resolved by PT RMU by increasing the daily fee from IDR 100,000/day to IDR 125,000/day. Moreover, support was provided through livelihood transition assistance for 13 former illegal loggers from Tatah Idak, with alternative income activities documented under the project's established procedure. The audit confirmed this information with supporting evidence /86/ and stakeholder interviews.
Grievance redress procedure	Based on the MR section 2.3.14. The GRM aims to ensure that all concerns are fairly addressed and resolved. This system allows stakeholders to report, review, and resolve grievances efficiently, preventing conflicts and fostering trust through open communication. The utilization of this GRM by stakeholders provides a means to channel feedback and discontent so that it can be managed, and aid in the identification and adjustment of the root causes of problems. As confirmed by stakeholder interviews, the grievance mechanism is also regularly socialized through participatory planning processes and broader stakeholder engagement activities. Stakeholders can submit grievances through various channels to ensure accessibility, including verbal communication, letters, or messages via phone (SMS or WhatsApp) to the project staff, head of the zone, or online form. The procedure is differentiated depending on whether the grievance is raised by a community member or other stakeholder or by project staff or contractor. In both cases, The Head of Zone assembles a verification team to assess the grievance and determine its validity. If the grievance is deemed valid, it is reported to the General Manager,

and the SIRETA database status is updated to "an open grievance". If the grievance is not valid, the case is recorded in the respective zone's records. The Head of Zone and General Manager form a response team to further assess the issue and determine an appropriate solution. If a grievance is valid, and for escalated issues, the project engages third-party mediators, including local leaders and regulatory bodies, as required by local regulations. Mediators may include village heads, sub-district heads, the Dayak Customary Council, KPHP, and other key figures in conflict resolution. Once the grievance is resolved, its status is updated in the database as "a resolved grievance" and supporting documents (evidence) are uploaded in SIRETA database for record-keeping.

The audit team asked several interviewees during the onsite interviews about this Grievance Mechanism, and in spite of all of them recognized to be aware of such mechanism, the interviewees declared that none of them had any complaint with regard to the project.

AENOR held interviews with a broad range of stakeholders during the onsite visit and confirmed that the grievance redress procedure described has been implemented and that grievances were raised during the monitoring period (also verified by AENOR through the review of the notification that 38 grievances were raised and resolved in 2020/23 /68/). Therefore, AENOR's verification team is able to confirm the grievances procedures were applied as per validated CCB-VCS-PD and in accordance with VCS and CCB (G.3.8) requirements.

The Grievance zona system /68/ was reviewed by AENOR and confirms that the information is correct and accurate and hence, aligned with the VCS standard v4.7.

4.3.6 Stakeholder Participation in Decision-making and Implementation (VCS, 3.18, 3.19; CCB, G3.6)

The stakeholder involvement in project design as well as the stakeholder communication system is described in the validated PD and the MR. Between 2020 and 2023, a total of 904 informational meetings with stakeholders were conducted in relation with project activities, attended by 28,516 people (60% Females). Informational meetings were announced to relevant stakeholders, and meeting preparation involved coordination with village authorities. Invitations were distributed in advance through both written and verbal channels using locally appropriate communication practices, including targeted outreach to women through groups such as PKK and Posyandu.

The audit team was able to verify the stakeholder's involvement through the different interviews and meetings conducted and through records of different meetings and workshops, and engagements, verifying that the methods described in the MR for announcements was accurate according to testimonies. The supporting documents reviewed to substantiate this information include community meeting records, Technical Guidelines for Implementing Village Level Meetings, and letters of invitation /85/.

Regarding onsite interviews, community members demonstrated awareness and consent of the project's activities. Consultations ensured inclusive engagement with men, women, and marginalized groups, encouraging their participation in culturally appropriate ways to ensure that the project can accommodate a wide range of perspectives. AENOR has interviewed people from these communities and participants to the meetings and considers that they were able to participate in the decision-making process of the project and the PP listened to their opinion and recommendation.

The PP has put a special emphasis in communication and engagement related to sustainable agriculture, agroforestry education, local business development, livelihood program, especially for women and smallholder farmers that derive their livelihoods from within the project zone. Feedback provided by the stakeholders has been used to better design and implement the community development program.

In opinion of AENOR, the communication and consultation plan are being implemented as described in the project design document. The project design document, monitoring report and other documents related to REDD project activities are publicly available and were disseminated as per VCS and CCB requirements. These documents have been made accessible to communities through socialization events, workshops, and community participation spaces, and have been delivered via printed, digital, and audio-visual materials created specifically for communities and other interested stakeholders. During the process of participation and stakeholder consultation, the meetings and workshops held ensured full and effective participation.

AENOR's verification team crosschecked the information provided during the on-site visit, by interviewing various local actors. For the meetings with stakeholders, interviewees were asked about her role and the relationship with women, youth, elderly and children, stating to everyone the importance of their presence and work in engaging with communities.

Thus, it is the opinion of AENOR that the communication and consultation plan as described along the PD is being implemented and that it enables effective participation in a culturally appropriate and gender-sensitive manner with all communities.

4.3.7 Risks from the Project and No Net Harm (VCS, 3.18, 3.19)

The information about this section is provided and assessed in detail in Appendix 2 of this report.

4.3.8 Community and Biodiversity Benefit Permanence (CCB, G1.11)

The PP fosters the permanence of the project by three components:

- Climate:

The project is based on a 60-year concession license, extendable to 95 years. This long-term commitment ensures that the forest and peatlands in the project area remain protected and that the benefits continue to accrue over an extended period. Efforts to maintain the effective protection status of these areas will continue, including preventing illegal logging, encroachment through patrols and satellite monitoring, along with other activities that threaten these ecosystems. In addition, the project has implemented measures to restore the hydrology and degraded areas within the project area. This restoration work not only helps sequester more carbon but also makes the region more resilient to the threat of wildfires, which are a major concern in many peatland areas. (Assessed with review Impact Assessment Report 2020 – 2023 /71 /, Project report /79/)

- Community:

The project has been designed to be managed by local communities themselves in the future. The goal is to build local capacity and self-sufficiency so that these communities can continue to benefit from the project without the need for external interventions, to ensure that the project were managed by and staffed with 100% Indonesian people, 90% of whom originate from the local area to play an increasingly important role in supporting education, health, fire prevention and local business development, which will help ensure its local relevance long into the future. (Assessed with review RMU Management & Leadership Team /50/, Employment /59 /, Project report /79,80,81 /).

AENOR reviewed the jobs and the covered positions, the training, the benefit agreement and also the well-being improvement in the communities. Several interviews were used to confirm the satisfaction of the communities with regards to the project, and hence, their permanence along time.

- Biodiversity:

The project has significantly improved the management of 149,800 hectares of largely intact peat swamp habitat. During this monitoring period, it has benefited 109 threatened species (i.e., those listed as Critically Endangered (CR), Endangered (EN) or Vulnerable (VU) on the IUCN Red List), which includes the Bornean Orangutan (*Pongo pygmaeus*) and Sunda Pangolin (*Manis javanica*). Ongoing forest protection ensures stable populations and reduces threats to biodiversity. AENOR reviewed the species lists /47 /, the surveys /45-46 /, as well as confirmed the presence of those species by direct observation during the onsite visit, but also with records from camera trapping /44/ or other methods

AENOR has verified those activities through the desk review and during the on-site visit, by checking different future plans and also during the on-site assessment, different people were interviewed and asked about the benefits of the project among other topics. Specifically, the audit team interviewed dozens of relevant stakeholders (Head of village, Elders, Women, youth, different roles). When asked about the benefits of the project and whether they thought it was good in the long term, all of them answered in the affirmative as it reinforced all the aspects mentioned above by improving their organization, strategies, governance and other aspects beyond the project lifetime. AENOR considers the activities correct to enhance project benefits beyond the project lifetime.

4.3.9 Risks to the Project (CCB, G1.10)

As summarized in section 2.2.7 of the monitoring report, the PP has indicated the risks happening during this verification period. The PP has provided mitigation activities through active patrolling, continuous engagement with stakeholders, education encounters trainings and real time fire monitoring.

AENOR deems that the Project Proponent correctly identified the risks to the project benefits but the most important is that created, and it is implementing actions to reduce or diminish the negative impacts of these risks in the benefits on the Climate, community and biodiversity.

The audit team reviewed the trainings /63/ used as mitigation measure, KMP Fire Management & Mitigation Report 2023 /12/ and double checked the information with onsite testimonies. Fire monitoring activities and mitigation measures were explained by the PP to AENOR during onsite visits.

In addition to these risks, the PP has developed a Non-Permanence Risk Report to estimate the risks on climate benefits in accordance with the VCS AFOLU Non-Permanence Risk Tool v 4.2. This way, internal, external and natural risks are considered, not just to issue conservatively future carbon credits in the future but also to analyse and consider possible risks that might affect the project's viability and to mitigate them to ensure its success of it.

4.3.10 Anti-discrimination (VCS, 3.19; CCB, G3.7)

The project is committed to holds every individual involved in project design and implementation to a high standard of integrity which ensures no one is involved, or complicit in, any form of discrimination or sexual harassment with respect to the project and its communities. This includes discrimination based on gender, race, religion, ethnicity, social class, or other aspects of human individuality.

The PP has developed several forms and policies to avoid potential discrimination behaviours. Some of them are the Occupational Safety (HSES) /69/, which forms an essential component of their safeguarding framework, which includes a Whistle-blower Policy, Employee Code of Conduct, Cultural Guidance for visiting scientists and students and Complaints and Investigations Procedures. The whistleblowing policy and HSES lists SOP /69,55/ is another policy for avoiding inappropriate conduct in the workplace includes discrimination, sexual and any other form of harassment, bullying or intimidation, verbal or physical assault, abuse of power, theft, fraud, corruption or bribery, breach of personal data privacy and confidentiality, or other breaches of KMP policy or code-of conduct which may create legal, financial or reputational risks to the organization, including negligence or lack of action by management which could ultimately encourage such conduct. The whistleblowing channel enables individuals who submit reports of misconduct to remain anonymous, especially if the complainant is of the view that a complaint may not be handled correctly (e.g. if it involves someone very senior in the organization) or if they are concerned at facing harassment, intimidation, discrimination or retaliation for making a report in good faith.

4.3.11 Worker Relations (CCB, G3.9 – G3.12)

Regarding trainings, in total, the trainings carried out during the monitoring period, 6 trainings were carried out. In total more than one hundred people participated in those trainings, including: training about 1st aid, about BD analysis and socio-economic data, among others. AENOR reviewed the evidence for those trainings, which include: attendant lists /62/, proposal of the courses /62,76/, and

confirmation of the attendance during the onsite visit, when the interviewees declared to be advised and to be part of different trainings programs.

For maintenance of local capacity, engaging local community members in data collection and project activities ensures that the knowledge and skills developed during the project remain within the community. Defining clear roles and responsibilities for everyone involved ensures effective contribution and accountability throughout the project. During the interviews, all staff members had very clear their roles in the KMP project. Additionally, thorough documentation and regular reporting create a valuable knowledge repository that can be referred to for future initiatives. Involving the community in decision-making processes fosters a sense of ownership, ensuring continued support and the sustainability of the project even after its initial implementation phase. These practices collectively contribute to building and maintaining long-term local capacity for the community.

About the employment opportunities, the KMP project is always following their HRD regulation /59 /, which states that all candidates are considered based on their qualifications without discrimination. AENOR reviewed the policy and crosschecked the information with onsite testimonies. Complementarily, no grievances were raised about this topic. The PP ensures that regular payments reviews are done, in order to guarantee equal conditions. The interviewees recognized to be very happy for their positions and the conditions they had working for the KMP project. Regarding figures, in this reporting period of, the project employed 146 individuals on a full-time basis in 2020, 161 people in 2021, 198 in 2022, and 193 in 2023. AENOR has reviewed the employment /59/ of the project and crosschecked the names with onsite testimonies during August 2025.

Additionally, the project took measures to avoid and mitigate potential risks to the workers. The KMP project has prioritized worker safety but has identified several inherent risks associated with its implementation. These include exposure to wildlife and insects, navigation and communication challenges in dense forests, physical injuries from activities like fire suppression and field surveys, environmental hazards such as harsh weather and flooding, and logistical shortfalls that may leave workers vulnerable in emergencies. To address these risks, the project has implemented safety measures including the provision of first aid kits with anti-venom cream and insect repellent (reviewed by AENOR during the onsite visit), navigation and communication equipment like GPS devices and transceivers (reviewed by AENOR during the onsite visit), and a buddy system for mutual assistance. Workers are also supplied with essential safety gear such as gloves, boots, and survival kits, and logistical support ensures that extra supplies like fuel, food, and water are available in case of delays (reviewed by AENOR during the onsite visit). Additionally, comprehensive safety training is provided to all workers before starting any activities, covering topics like emergency procedures, equipment uses, and shelter building. These measures help minimize risks by ensuring that workers are equipped to handle health issues, navigate safely, receive quick assistance in emergencies, and be protected from physical injuries and environmental hazards.

Hence, AENOR considers that the PP is complying with the worker relations about risks, trainings and well-being of the staff. Thus, the project is complying also with the CCB requirements and national Legislation.

4.3.12 Management Capacity (VCS, 3.19; CCB, G4.2 – G4.3)

The PP is committed with the skills-improvement of the staff. As demonstrated before, several trainings were carried out during this MP.

Furthermore, the management team at Rimba Makmur Utama and Permian Global, with decades of combined experience in land management, carbon projects, climate change, and forest management, is well-equipped to implement the Katingan Mentaya Project (KMP). Their specialized skills in carbon stock monitoring, biodiversity evaluation, and community engagement ensure effective project execution. The team's vast experience includes contributions to climate policy, carbon dynamics research, and successful community collaboration. They are committed to delivering comprehensive, sustainable outcomes through their expertise in tropical forest ecosystems and carbon estimation. AENOR reviewed the CVs /57/ of several people of the team. Technical meetings demonstrated the different qualities of the staff. During the onsite visit, AENOR was able to observe that the PP has different teams: Remote sensing, Biodiversity, Monitoring, Communities engagements. All staff is highly qualified.

The KMP works with a wide variety of institutions, both locally and internationally, such as scientific experts, universities, NGOs, and development organizations. These partnerships offer essential technical guidance on climate science, community development, site management, and biodiversity conservation, contributing to the project's success. Collaborations with institutions like the Meteorological Department and climate-focused universities provide valuable climate-related data, while local NGOs and development groups help ensure effective, culturally sensitive community engagement. These collaborations enhance the project's impact, expand its reach to new partners, and ensure continuous capacity-building. The project management team actively addresses any capacity gaps through targeted recruitment or additional partnerships, ensuring the project's long-term sustainability.

Regarding the financial health of the project, RMU KMP are financially backed by Permian Global, which has more than 17 years successfully operating in the carbon markets. Also, carbon credits from the previous verification were already purchased. AENOR reviewed the financial analysis /83/ and deems it is correct and reliable.

No evidence of any form of corruption or illegality was found during the review of the evidence provided and the interviews by the audit team. Through the onsite visit, the verification team did not obtain any proof of corruption signs, and none of the interviewees recognized to have the knowledge of corruption signs. Complementary, AENOR has reviewed the corruption policy /55/ and deems that the information provided does match with the development of the project. Hence, AENOR confirms that the project is in accordance with the VCS and CCB requirements.

4.3.13 Commercially Sensitive Information (VCS, 3.5.2 – 3.5.4; CCB Program Rules, 3.5.13 – 3.5.14)

The following documents and information are commercially sensitive and not publicly available:

- Specific terms of benefit-sharing agreements with communities or stakeholders Financial details of operational and capital expenditures Personal details of community members (names, contact info, demographics)
- Locations and names of endangered species within the project area
- Financial partnerships and stakeholder agreements
- High-resolution satellite imagery and GIS shapefiles of project, proxy, and buffer zones
- Computer model code for hydrological analysis

- Raw data from community surveys and meeting minutes
- Exact GPS locations of camera traps and sensitive species
- Detailed project workplans and financial allocations

AENOR has checked the information and is able to confirm that it meets the VCS Program definition of commercially sensitive information, as written in “VCS Program Definitions” v4.5, and that it is not related to the determination of the baseline scenario, demonstration of additionality, and estimation and monitoring of GHG emission reductions and removals of the project. See the detailed assessment in Appendix 1 of this report.

4.3.14 Legal Status and Property Rights

4.3.14.1 National and Local Laws (VCS 3.1, 3.6-7, 3.14, 3.18-19; CCB, G5.6)

As indicated by the PP within Section 2.5.1 of the MR, the PP listed all the relevant national and local laws and regulations. They included the following regulations: 1) Law No.9 of 1994 on Ratification of UNFCCC, 2) Law No. 41 of 1999 on Forestry law, 3) Law No. 5 of 1994 on Ratification of the Convention on Biological Diversity, 4) Law No.32 of 2009 on Environmental Protection and Management, 5) Ministerial Decree No. P.70 of 2017 on the REDD+ Implementation Procedure, 6) Ministry of Forestry Regulation P.56 of 2009 on Business Planning for Ecosystem Restoration License, 7) Government Regulation No. 26 of 2008 on Technical Guidelines on Peat Ecosystem Restoration, 8) Presidential Regulation No. 98 of 2021 on Carbon Economic Value Mechanisms, 9) Ministerial Regulation No. 7 of 2023 on Carbon Trading Mechanisms, 10) Ministry of Forestry Regulation No. 39 of 2013 on Community Development Programme, 11) Ministry of Forestry Regulation No. 32 of 2014 on Financial Reporting Guidelines for Production Forest, 12) Directorate General PHPL P.01 of 2020 on Forestry Multi-Business Model for Concession Holders.

Ownership-related regulations have been reviewed and sampled by the audit team. Moreover, Indonesia REDD+ and other relevant national regulations were accessed by AENOR /77-78/. The project has been registered in the SRN PPI with the number The project registry number is REG-11-PR-X-2025-6737. This registry system ensures transparency and prevents double counting, meaning that even if voluntary credits are sold to international buyers. AENOR has corroborated this through the official website ([OneMap - PHL KLHK](#)).

Evidence of its fulfilment is considered complete, based on the different interviews that AENOR’s audit team had with different stakeholder groups during the two visits August and September 2025. Moreover, the audit team interviewed the Head of Forest Management Unit (KPH) Mentaya Tengah Seruyan Hilir as government representative, who provided feedback and opinion of project compliance with the law and regulations. Nevertheless, the audit team reviewed any inconsistency with the regulations provided and could clarify the need to include any additional ones. Thus, during the verification process, AENOR’s audit team detected no any incompliances related to laws and regulations for the monitoring period.

4.3.14.2 Relevant Laws and Regulations Related to Worker's Rights (VCS, 3.18.2; CCB, G3.11)

As indicated by the PP within Section 2.5.2 of the MR, the project complies with all laws and regulations related to worker’s rights are (1) Law of the Republic of Indonesia No. 13/2003 on Manpower - the main

law governing labour in Indonesia; (2) Government Regulation No. 35 of 2021 on Fixed Term Employment Agreements (PKWT), Outsourcing, Working and Rest Hours, and Termination of Employment (PHK), (3) Permenaker No. 18 of 2017 on Procedures for Mandatory Reporting of Employment Issues in Online Companies, Laws 3 of 1992 on Social Security Laws, (4) Omnibus Law No. 11 of 2020 revoked and replaced by Law No 6/2023 on the Enactment of Government Regulation in Lieu of Act No. 2 of 2022 On Job Creation into Law).

The rights and obligations of workers are observed and enforced in accordance with Law No. 13/2003 regarding Manpower. This is an umbrella law on labour relationship in Indonesia, which stipulates the working conditions and rights and obligations of the employees and companies. In addition, the project has its own human resource policies containing the details of employment practices that are followed. These policies are explained to all staff during their orientation program and are available for review in the project's field office and posted at all forest patrol offices. During the onsite visit, the audit team asked the interviewees if they were aware of their rights and obligations as RMU and Permian staff, and all of them declared to be aware of the Law.

The PP demonstrated demonstrate compliance with Labor Law No. 13 of 2003 & Gov. Reg. No. 35 of 2021 in relation to workers (permanent and causal) receiving appropriate compensation for their duties, as worker compensation is regulated through the approved Company Regulation Book /87/, supported by formal contracts, payroll records, and applicable social protection, ensuring compliance for permanent and casual workers.

In the interviews with the project staff and guard post staff during the August 2025 first site visit, it was possible to verify that payments were made in accordance with what was contracted. Also, it was confirmed that they were informed of their rights and obligations in accordance with the Indonesian Laws and regulations.

AENOR did not detect incompliances checking the documents provided and interviewing to the workers. Then, the audit team deems that the project fulfils CCB requirements related to labour rights.

4.3.14.3 Human Rights (VCS, 3.19)

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Human rights	Law of the Republic of Indonesia No. 13/2003 on Manpower and Omnibus Law of the Republic of Indonesia No. 11/2020 on Job Creation, revoked and replaced by Law No 6/2023 on the Enactment of Government Regulation in Lieu of Act No. 2 of 2022 On Job Creation into Law - the main laws governing labour in Indonesia, in line with international standards including the ILO declaration on fundamental principles and rights at work. The project continues to recognize, respect, and promote the rights of local communities (LCs) and customary rights holders in line with international human rights laws through policy development and implementation as well as methods to ensure inclusive participation.

During the first visit in August 2025, several questions were asked to the persons of the communities and stakeholders to corroborate that no rights were violated. In addition, documentation from human resources department was reviewed.

Thus, AENOR did not detect incompliances checking the documents provided and interviewing the workers. Then, the audit team deems that the project fulfils with CCB requirements related to human rights.

4.3.14.4 Indigenous Peoples and Cultural Heritage (VCS, 3.18, 3.19)

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Preservation and protection of cultural heritage	The project participatory mapping initiatives are ongoing, fostering collaboration with Indigenous Peoples and Local Communities to recognize customary land rights and traditional practices and PP provide evidence via SIRETA database as ongoing data collection to tracks and evaluates its impact on cultural heritage alongside other sustainability metrics. This approach aligns with the principles outlined in the United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP), particularly regarding FPIC (United Nations, 2007). The project consistently demonstrates a sustained commitment to preserving and protecting cultural heritage as an integral part of its activities, aligning with the United Nations Sustainable Development Goals and actively incorporates cultural heritage preservation into its overarching environmental and social strategies. During the August 2025 first site visit, several questions were asked to the persons of the communities and stakeholders to corroborate that Katingan Mentaya Project continues to protect and strengthen the cultural heritage of local communities across the 34 villages in the project zone. In addition, documentation from community development department was reviewed. Thus, AENOR did not detect incompliances checking the documents provided and interviewing the workers. Then, the audit team deems that the project fulfils with CCB requirements related to indigenous people and cultural heritage.

4.3.14.5 Recognition of Property Rights (VCS, 3.19, CCB, G5.1)

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Disputes over rights to territories and resources	The PP holds concession licenses for the project area. There are no permanent inhabitants of the project area. This information was confirmed during the onsite visit, with previous audits and interviews with project staff, communities and local authorities. No disputes reported to the project, the audit team identified and reviewed the GRM report /68/. Moreover, during AENOR's site visit, the audit team interviewed relevant project staff, guard posts, head of village of the communities, fishermen and other stakeholders. Therefore, AENOR verifies that with the evidence observed during the visit and the documents provided by the PP are in compliance with the VCS and CCB rules. Based on the information provided in the monitoring report and gathered from authorities and the PP as well as some of the interviewees during the onsite visit, AENOR can confirm that the project does not lead to the involuntary removal or relocation or property rights holders from their lands or territories and that the project protects the rights of indigenous peoples, communities and other stakeholders in accordance with the Climate, Community & Biodiversity Standards and the validated project design.
Respect for property rights	The project implements routine measures to protect and preserve the property rights of LCs, mainly fishermen, who utilize the area for livelihoods. The project has implemented the FPIC process and has obtained consent from fishermen. In addition, during this monitoring period the project has continued to implement the FPIC process with both newly identified and seasonal fishermen despite the remoteness of the project area. AENOR reviewed the different records of the stakeholder consultation as well as FPIC, SBIAs, Community meetings and others. AENOR considers that all people involved in the project were considered, and therefore they had the opportunity to discuss whatever issue is needed. The GRM is also open to submitting any comment. In this MR, no comments were submitted. No contradictory or negative information was observed or collected either during site visits with the communities or with governmental representative (Forest Management Unit) that property rights were not respected or about any illegal activities. During the FPIC process, as observed on the site visit, information on impact to property rights was provided in an inclusive was, culturally appropriate and with proper respect of local knowledge. The project did not affect property rights, so it was not necessary to obtain the free, prior

	and informed consent on something that did not happen, even though during the process, stakeholders were properly informed on the project matters. Therefore, AENOR verifies that with the evidence observed during the visit and the documents provided by the PP are in compliance with the VCS and CCB rules. It is clear that the PP recognised, respected and supported Indigenous Peoples customary rights holders' property rights during the monitoring period. AENOR was the previous verifier, so the information was compared with previous monitoring events and deemed reasonable and correct.
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4.3.15 Free, Prior, and Informed Consent (VCS, 3.18, 3.19; CCB, G5.2)

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Consent	The consent process was integral to the project's approach, ensuring that the local communities' views were incorporated into the project planning and implementation stages. The Katingan Mentaya Project has followed a comprehensive process to obtain consent from Indigenous Peoples (IPs), Local Communities (LCs), and customary rights holders for the implementation of its activities. This process adheres to the principles of FPIC, ensuring that the rights and interests of these groups are respected. As a result, the project is visited number of community group who use and access rights could potentially be impacted by project activities. These community groups are mostly local community who have been engaged in FPIC processes since they were identified as potential rights holders, starting in 2010. These assessments were verified by AENOR during the previous verification event. During this monitoring period, the project conducted village meetings and used posters in selected villages for community engagement. This approach ensured that the local communities were informed about the project's plans for ecosystem restoration and other related activities. The project acknowledged the weak legal tenure status of the villages based on customary laws. By recognising these systems, the project demonstrated respect for the rights and traditions of local communities. AENOR reviewed such Stakeholder Consultation /68/, 08-MOU with villages and local institution /66/ and the explanations about this process were discussed with the PP within the project area.
Outcome of FPIC discussion	During this monitoring period, the project area does not encompass any communities living within the protected area. This approach has

ensured that there has been no encroachment on land, relocation of people without consent, or forced physical or economic displacement.

The project has established MoU agreements with the 34 villages within the project zone as the FPIC agreements. These agreements are based on periodic reconfirmations, ensuring ongoing consent and support from the communities. The agreements deliver community development program across the wider project zone, which includes 34 villages. These programs have been designed through close collaboration with the communities, improving their lives, livelihoods, and wellbeing for over 15 years.

The PP has provided evidence of the MOUs with the village in local language and English /66/. Also, the PP provided evidence of engagement with potentially affected rights holders in 2020-2023, including community meeting and stakeholder engagement was assessed by AENOR. The PP has provided evidence of the meetings, and documents to demonstrate the rights of community group within the project area /66,67/.

AENOR reviewed the evidence provided to demonstrate the FPIC for community and stakeholders of the villages and considers that the information is correct and matches the information gathered from the onsite visit and the information of the PD and MR as well as the CCB framework.

Also, AENOR was the verifier of the previous MR, so the audit team was aware of potential issues and remoteness of the area. The FPIC from previous verifications were also compared with the current information and considered correct information.

AENOR has also reviewed evidence of evaluation of project impacts from affected rights holders of the villages, and evidence of the project's commitment to consultation and FPIC processes.

4.3.16 Property Rights Protection (VCS, 3.19; CCB G5.1-G5.5)

Project activities do not result in the involuntary removal or relocation of property rights holders from their lands or territories, nor do they force rights holders to move activities that are essential to their culture or livelihood. If any relocation activities are required in the future, they will be carried out with written agreements to ensure that the process is based on the free, prior, and informed consent of those affected, and will include provisions for fair and just compensation.

The PP holds concession licenses for the project area (checked by AENOR during this and previous verification events). There are no permanent inhabitants of the project area. Two small farms overlap with the project license area and a small number of fishermen that fish inside or near the project area. According to the MR, the project was specifically designed, following the identification of these customary rights holders, to ensure that no impingement upon these land rights holders or their livelihoods will occur.

Based on the information provided in the monitoring report and gathered from authorities and the PP as well as some of the interviewees during the onsite visit, AENOR can confirm that the project does not lead to the involuntary removal or relocation or property rights holders from their lands or territories and that the project protects the rights of indigenous peoples, communities and other stakeholders in accordance with the Climate, Community & Biodiversity Standards and the validated project design.

4.3.17 Benefit Sharing Mechanisms (VCS, 3.18, 3.19)

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Process used to design the benefit sharing plan	With recent updates to the VCS standards (effective for all project requests submitted on or after 1 March 2024), starting with the release of VCS v4.5 on 29 August 2023, benefit-sharing with stakeholder groups whose "property rights, usage, or resources" have been impacted by project activities has become mandatory. The project proponents will make every effort to re-engage affected stakeholders in order to design and implement a fair and equitable benefit-sharing agreement and mechanism during the next monitoring period. During August 2025 first site visit, the audit team interviewed the project team leader of community development department and finance department who developed, agreed upon and implemented a structured benefit-sharing mechanism. This mainly arises from the project's contributions to community development, environmental conservation, and economic activities, and are implemented within a framework that emphasizes social and environmental sustainability. AENOR reviewed such Benefits Sharing Mechanism /61/ and the explanations about this process were discussed with the PP within the project area. Therefore, AENOR verifies that with the evidence observed during the visit and the documents provided by the PP are in compliance with the VCS and CCB rules. It is clear that the PP implementing benefits sharing mechanism during the monitoring period. AENOR has checked the evidence provided and the information has also been compared with previous monitoring events and deemed reasonable and correct.
Summary of the benefit sharing plan	The Benefit Sharing agreement identifies several direct beneficiaries, categorised area (1) Community in 34 villages, support includes funding and resources for community development activities, (2) Forest Farmer Groups, support managing agroforestry initiatives within a framework of Social Management, (3) Forest Village Management Unit (LPHD) operational support, such as training, resources, and technical assistance to ensure effective forest management and conservation practices, (4) Special Project

	support to improving infrastructure, local services, and economic opportunities for Tampelas Village, (5) Koperasi Tani Agroekologi Lestari (STA) providing resources and technical assistance, (6) Community Development Program support on healthcare, education, microfinance, alternative livelihoods, economic development, Climate-Smart Agriculture, and women-led microfinance activities.
Approval and dissemination of benefit sharing plan	PP respect the privacy of the communities, where affected stakeholder groups wish to keep elements of the benefit-sharing agreement private the project proponent provides the full arrangement as a commercially sensitive document, ensuring that only authorized parties can access the confidential information, in addition project demonstrated through consultations and documentation that the community has explicitly requested certain elements to remain private, and where elements of the plan remain confidential, a high-level summary of the benefit-sharing agreement will be provided publicly.

4.3.18 Identification of Illegal Activities (VCS, 3.19; CCB G5.4)

During this monitoring period, the project detected a small number of isolated illegal activities within the project zone that could potentially affect its impacts. These included illegal logging and mining within protected forests, hunting of protected species, and the use of fire for land clearing. The project has implemented measures to enforce regulations and protect the project area /44, 38/. Field staff conducted routine patrols, promptly reported any detected illegal activities to the project management team, and ensured that these activities were immediately halted.

During the site visit performed in August 2025. AENOR includes this as a relevant question to main stakeholders, providing assurance of compliance with G5.4 of the CCB Standards. Thus, AENOR's opinion based on the desk-review process and information found out during the site visit is that the project has demonstrated that is not using or will use victims of human trafficking, forced labour, child labour or other illegal activities. AENOR also reviewed the latest information about the project and the project proponent online, and conducted additional checks with local stakeholders and authorities, ultimately confirming that illegal activities have been halted in the KMP project.

4.4 Climate

4.4.1 Accuracy of Reduction and Removal Calculations (VCS, 2.5, 3.2, 3.6, 3.15, 4.1, 4.3)

GHG emission reductions have been crosschecked and assessed by AENOR's audit team within Section 3.2.6 of the VCS-CCB MR. The procedure for quantifying baseline, project and leakage emissions is included within that specific section.

The audit team was able to reproduce the project's GHG emission reduction calculations using the parameters described in Sections 3.3.1 and 3.3.2 of the MR (assessed below in this Section) and the equations explained in Section 3.2 of the MR.

4.4.1.1 Baseline Emissions

4.4.1.1.1 General procedures and assumptions

In section 3.2.2.1 of the VCS CCB PD /2/ and PD Climate annex /2/ the PP has indicated how baseline has been assessed and how carbon stocks have been determined. Baseline emissions and carbon stock changes were calculated under the assumption that the project area would have been converted to industrial acacia plantations in the absence of the project. This assumption is supported by historical concession patterns, documented applications for acacia plantations within the area, and strong economic incentives from the pulp and paper industry/23/. The temporary moratorium introduced in 2011 would not have prevented these conversions because applications were already in process. Although subsequent regulations, such as Government Regulation No. 71/2014 and its revision PP No. 57/2016, introduced stricter peatland protection measures, these were later relaxed by Regulation P.10/MENLHK/SETJEN/KUM.1/3/2019/77/, which allowed conversion of peatland outside the peak of the peat dome. This regulatory context confirms that acacia plantation development remained legally permissible and economically viable throughout the baseline period. AENOR has reviewed the 2019 law and the Acacia plantation concessions, and it has been proven that deforestation activities play a significant role in the project scenario. This was also supported by local authorities during interviews carried out during the site visit in August and September 2025. The baseline model reflects standard plantation practices, including canal construction and drainage cycles, which lower the water table and accelerate peat decomposition.

Waterborne carbon emissions were treated according to IPCC guidelines, distinguishing between on-site emissions (CO₂ and CH₄ from drainage canals and water surfaces) and off-site emissions (dissolved organic carbon export), while excluding N₂O emissions. Emission calculations were based on VCS Module M-PEAT, and water table depth was monitored using automatic loggers and manual dip wells. These procedures and assumptions ensure that the baseline scenario is conservative and realistic, reflecting legal eligibility for conversion, historical land-use trends, technical practices for peatland drainage, and the evolving regulatory framework governing peatland management in Indonesia.

4.4.1.1.2 Proxy area analysis

4.4.1.1.2.1 Proxy area selection

The audit team has analysed how the proxy areas have been updated for the baseline reassessment. The process is described in the PD section 3.2.2.2. and further information about the assessment has been incorporated in section 3.2.6.2.2. of the Validation report. AENOR checked that the new areas comply with:

- The VCS Module BL-PL, a minimum of six proxy areas were required to determine the baseline deforestation rate. /10/
- Legal status Indonesian Ministry of Forestry (PHL-KLHK, 2022) and the both the Indonesian Wood and Fiber Concessions Dataset, updated in 2019 (GFW et al., 2019).
- Environmental requirements /30/.

The new proxy areas are presented in the table below:

Reference Area	Total Area (ha)
Kalimantan Subur Permai	13,097.23
Seralas Abadis Utama	18,765.52
Suntara Gajapati	34,466.92
Bukit Batu Hutani Alam	32,627.48
Satria Perkasa Agung	77,471.81
Rimba Mandau Lestari	5,587.55
Esa Indah Timber	9,783.18
Alam Lestari	4,787.68

All the requirements and the scripts and input data of proxy areas have been reviewed. The KML of the proxy areas /30/ have been assessed and the total areas are aligned with the ones provided in the VCS CCB PD. Therefore, AENOR considers that the proxy areas are suitable for the baseline calculations.

4.4.1.1.2.2 Historical deforestation trend analysis

The deforestation trend analysis has been reviewed by the audit team to ascertain if the trends have changed during this period. The audit team assessed the PP's reasoning behind not using the historical annual forest loss, i.e. due to the legislation established in 2016 and then changed in 2019, a deforestation rate based on the trend of historical deforestation of the period 2000-2020 does not represent a real scenario. This has been statistically assessed and as the figure 3.21 in the PD shows, the low value of R^2 indicates that there is no historical correlation and therefore it won't be accurate to use this type of analysis. The use of the BL-PL module instead is deemed more accurate, and the evidence

provided regarding deforestation rates (TheTreeMap, 2024, Statista, 2021, and CAGR) is deemed correct. Therefore, AENOR deems correct the analysis that the PP has developed claiming that deforestation is increasing but it does not present a historical trend analysis.

4.4.1.1.2.3 Satellite imagery analysis

The satellite imagery analysis followed three steps that were analysed by the audit team to ensure that the baseline deforestation rate analysis:

- a) Remote Sensing mapping and analysis platform - Google Earth Engine.

The annual deforestation rate for each proxy area was calculated using Google Earth Engine (GEE) /18/. This process involved developing a land cover classification script on the GEE platform (Gorelick et al., 2017) and conducting a comprehensive historical analysis of forest cover from the original reference period through the current reassessment year, spanning from 2000 to 2020.

- b) Data acquisition – Satellite imagery

Satellite imagery from Landsat 5, 7, 8 and Sentinel-2 missions was sourced via Google Earth Engine, applying a cloud coverage threshold of $\leq 25\%$ to ensure image quality despite frequent cloudiness in the project area. Images were collected from Level-2 Surface Reflectance collections, with updated processing models from USGS, and underwent mission-specific cloud masking using QABits for Landsat and Cloud Probability layers for Sentinel-2. All pre- and post-processing steps were adapted to each sensor's technical characteristics, including spatial resolution and spectral range.

- c) Land Cover Classification analysis

The land cover analysis involved two main steps: first, optical imagery was processed in Google Earth Engine to produce classification maps with six categories—forest, plantation, deforested, urban, cloud, and shadow. Second, the results were validated through ground-truthing, achieving over 90% accuracy for all classes. To further improve reliability, a Euclidean distance-weighted kernel smoothing using a 3×3 pixel moving window was applied to the classification maps.

AENOR has assessed the three steps that the PP developed to obtain and analyse the satellite images for proxy area selection /30/. The scripts used in Google Earth Engine were checked /18/ to confirm that satellite imagery from Landsat missions (5, 7, 8) and Sentinel-2 was employed at Level-2 surface reflectance, applying the specified cloud filters and masking algorithm. The supervised classification was performed using the Random Forest algorithm with a 70/30 split between training and validation, and that accuracy metrics were calculated, achieving an overall accuracy above 90%. With the maps developed /18/ the classification was also check during the visit and the land cover analysis classification was consistent with the results observed on the ground.

```

51 *  /*
52  // Landsat 8 - Cloud Mask
53
54  // Define a function that scales and masks Landsat 8 surface reflectance images.
55  function prepSrl8(image) {
56  // Develop masks for unwanted pixels (fill, cloud, cloud shadow).
57  var qaMask = image.select('QA_PIXEL').bitwiseAnd(parseInt('11111', 2)).eq(0);
58  var saturationMask = image.select('QA_RADSAT').eq(0);
59
60  // Apply the scaling factors to the appropriate bands.
61  var getFactorImg = function(factorNames) {
62  var factorList = image.toDictionary().select(factorNames).values();
63  return ee.Image.constant(factorList);
64  };
65  var scaleImg = getFactorImg([
66  'REFLECTANCE_MULT_BAND_', 'TEMPERATURE_MULT_BAND_ST_B10']);
67  var offsetImg = getFactorImg([
68  'REFLECTANCE_ADD_BAND_', 'TEMPERATURE_ADD_BAND_ST_B10']);
69  var scaled = image.select('SR_B.', 'ST_B10').multiply(scaleImg).add(offsetImg);
70
71  // Replace original bands with scaled bands and apply masks.
72  return image.addBands(scaled, null, true)
73  .updateMask(qaMask).updateMask(saturationMask);
74  }
75
76
77
78  // Sentinel 2 - Cloud Mask
79
80  function maskS2clouds(image) {
81  var qa = image.select('QA60');
82
83  // Bits 10 and 11 are clouds and cirrus, respectively.
84  var cloudBitMask = 1 << 10;
85  var cirrusBitMask = 1 << 11;
86
87  // Both flags should be set to zero, indicating clear conditions.
88  var mask = qa.bitwiseAnd(cloudBitMask).eq(0)
89  .and(qa.bitwiseAnd(cirrusBitMask).eq(0));
90
91  return image.updateMask(mask).divide(10000);
92  }
93  */
94

```

4.4.1.1.2.4 Deforestation rate

The baseline deforestation rate was calculated using the equation:

$$D\%_{\text{planned},i,t} = \frac{\sum_{pn=1}^n \left(\frac{D\%_{pn}}{Yrs_{pn}} \right)}{n} \quad (3.9)$$

- $D\%_{\text{"planned"},i,t}$ = Projected annual proportion of land that will be deforested in stratum i during year t. If actual annual proportion is known and documented (e.g., 25% per year for 4 years), set to proportion; %
- $D\%_{\text{"pn"}}$ = Percent of deforestation in land parcel pn of a proxy area as a result of planned deforestation; %
- $Yrs_{\text{"pn"}}$ = Number of years over which deforestation occurred in land parcel pn in proxy area; years
- n = Total number of land parcels examined

- p_n = Land parcels examined in proxy area (1, 2, 3, ..., n)
- i = Strata (1, 2, 3, ..., M)

The deforestation rate for the baseline period, calculated using the previous equation, is 3.95 %.

AENOR has reviewed the calculations developed for each Proxy area /30/. To provide the most conservative scenario the longest periods between images has been selected for the elapsed years required. The average of the deforestation rate of the proxy areas and the calculated deforestation rate is deemed correct.

4.4.1.1.2.5 Likelihood of deforestation

The audit team has checked the evidence that demonstrates the pulpwood plantation concessions are not in government control /30,32/. Therefore, it is deemed correct that the “L-Di” is assumed to be equal to 100%.

4.4.1.1.2.6 Risk of abandonment

The audit team reviewed the maps /30/ of the seven final proxy areas, all of which showed clear signs of continued deforestation and plantation activities. This was also confirmed by the audit team through interviews with the local authorities onsite. This confirms that none of the proxy areas were abandoned. Therefore, the BL-PL module can be applied to this project.

4.1.1.2.7 Area of deforestation

The annual area of deforestation in the baseline is calculated using equation 3.10.

$$AA_{\text{planned},i,t} = (A_{\text{planned},i} \times D\%_{\text{planned},i,t}) \times L - D_i \quad (3.10)$$

Where:

$AA_{\text{planned},i,t}$ is the annual area of baseline planned deforestation for stratum i at time t , measured in hectares.

$D\%_{\text{planned},i,t}$ represents the projected annual proportion of land deforested in stratum i during year t .

$A_{\text{planned},i}$ is the total area of planned deforestation over the baseline period for stratum i .

L represents the likelihood of deforestation, adjusted by D_i which accounts for specific stratum characteristics.

For all the steps above, AENOR deems that the proxy area analysis has been carried out correctly and in accordance with VM0007 v1.8 Methodology.

4.4.1.2 Baseline Modelling

4.4.1.2.1 Quantification of baseline emissions

This section presents a summary of the different components of the baseline model. The project proponent has developed an R script to run in Docker desktop where all the input data, assumptions, emissions factors, equation of modules and methodology have been included in order to make more transparent, clear and easy to replicate process.

With regards to the comprehension of the R Scripts and the external work carried out by the PP to develop the calculations and figures explained above, AENOR had different technical meetings with the PP in order to assess the Katingan Pipeline, as well as to clarify several doubts regarding the R scripts and parameter assumptions in order to trace the data included and replicate the results. The different meetings can be summarized as follows:

In-person technical session in AENOR's office in Bilbao: Prior to the site visit, Permian and AENOR staff carried out a 2-day technical session in which the PP presented the updates to the previous baseline, as described in the PD and PD Climate Annex. The audit team asked for clarifications when needed and took notes to follow the calculation workflow. After, the PP presented the project's pipeline and executed specific parts of the script to demonstrate how it runs, and the outputs produced. Next, the audit team tried to reproduce the project pipeline locally in Docker, following the PD Climate Annex guidelines. The PP provided technical clarifications to the audit team in the process, but the complete pipeline could not run locally on the VVB's laptops due to the huge amount of drive space demanded. As a result of this, the PP decided to set up an online container capable of run the project's pipeline and provided the audit team with the credentials in order to access it for review. This online container was closed as the PP has now created a package with code documentation /3/ a short video of how to run the Docker /3/ and a zip folder with all the pipeline documentation needed /3/

Online technical meetings: Fourteen workbooks in Excel format with the specific GHG emissions and uncertainty were obtained, to ensure that the carbon accounting explained in the PD was correct and that the GHG estimations were correct:

Baseline emissions:	AAPlannedApplication.xlsx
	SoilEmissionFactors.xlsx
	WRCStrataAreaBSL.xlsx
	WRCBurnEmissionsBSL.xlsx
	WRCSoilDitchEmissionsBSL.xlsx
	WRCUncertaintyBSL.xlsx
	REDDEmissionsBSL.xlsx
	REDDUncertaintyBSL.xlsx
Project emissions:	WRCStrataAreaMR.xlsx
	WRCSoilDitchEmissionsMR.xlsx
	WRCUncertaintyMR.xlsx
	REDDEmissionsMR.xlsx
Leakage	ActivityShiftingLeakageMR.xlsx
ERR:	NetERRandVCUsMR.xlsx

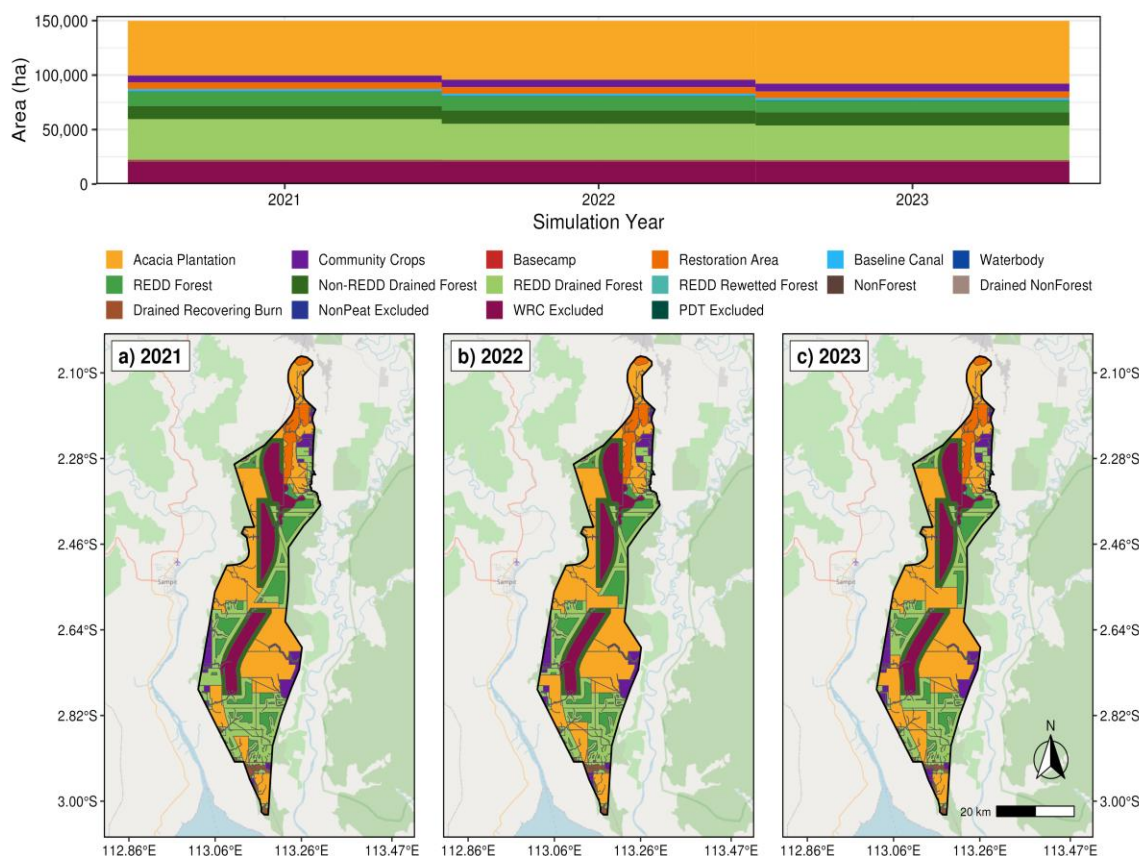
AENOR reproduced the R script and the calculations spreadsheets /3/ to achieve the same results and deems they are depicted clearly and correctly in the provided sheets. The audit team was able to trace them directly from the data sources, for example the R scripts /3/ and it was supported with the technical calls between AENOR and Permian. Formula used are in compliance with the applied methodology and the PD, as well as the default values used to determine the parameters. Thus, the net amount of VCUs to be issued is considered accurate and realistic. Assumptions used by PP were appropriately cross-checked and assessed with requested evidence, being considered conservative.

In order to calculate the above terms, the PD details the data and parameters used during the process. For each of them, AENOR checked its accuracy, consistency and reliability by reproducing the spreadsheets calculations /3/, verifying the correctness of formulae and methods used and crosschecking the data values with sources. AENOR carried out a deep review of the PD Climate Annex and the calculations and others provided by the PP that feed data values.

4.4.1.2.2 Baseline scenario map

This section presents the baseline emissions for each component for the years 2021, 2022, and 2023, as applied during the monitoring period. The information is provided to support the verification of emission reductions by transparently documenting the reference scenario against which project performance is assessed.

The methodological approach, assumptions, and data sources used to derive the baseline emissions are described in detail in Section 3.2.1 of the MR.



AENOR has verified all the input data /20-300/. The image above shows all the variables that are incorporate in the R script to generate the baseline maps. It has been ensured that all the variables were included and the model runned providing the final maps.

```

9 tar_load(revised_plan_bsl)
10 names(revised_plan_bsl)
11
12 # Load pipeline metadata ===
13 tar_meta()$name # List all completed targets
14
15 # Load and explore ADI ===
16 tar_load(adi) # Load ADI vector

```

PROBLEMS OUTPUT DEBUG CONSOLE TERMINAL PORTS

```

to_strata recovered_year burned_year deforested_year blocked_year (and 13 more)
<chr> <num> <int> <num> <num>
Acacia Plantation NaN NA 2019 Inf
Acacia Plantation NaN NA 2018 Inf
Acacia Plantation NaN NA 2017 Inf
> tar_load(revised_plan_bsl)
> names(revised_plan_bsl)
[1] "from_feature" "from_strata" "to_feature"
[5] "to_category" "to_strata" "recovered_year" "burned_year"
[9] "deforested_year" "blocked_year" "conservation_buffer" "drainage_zone"
[13] "dredged_year" "protected_year" "district" "license_year"
[17] "agent" "will_be_blocked" "will_be_open" "v_index"
[21] "h_index" "drained_year" "rewetted_year"

```

```

14
15 tar_load(wrc_strata_area_bsl)
16

```

PROBLEMS OUTPUT DEBUG CONSOLE TERMINAL PORTS

```

> tar_load(wrc_strata_area_bsl)
> wrc_strata_area_bsl
# A tibble: 1,157 × 4
  xyear strata area_ha year
  <chr> <chr> <dbl> <int>
1 X2021 Acacia Plantation 51195. 2021
2 X2021 Basecamp 210. 2021
3 X2021 Baseline Canal 1997. 2021
4 X2021 Community Crops 6371. 2021
5 X2021 Drained Forest 51293. 2021
6 X2021 Drained NonForest 473. 2021
7 X2021 Drained Recovering Burn 1533. 2021
8 X2021 Forest 28611. 2021
9 X2021 NonForest 15.6 2021
10 X2021 NonPeat 301. 2021

```

4.4.1.2.3 Baseline emissions from soil (peat) and water bodies (WRC)

The project quantifies GHG emissions from peat microbial decomposition, peat burning, and water bodies using a spatially and temporally explicit approach. Annual baseline maps simulate land-use changes over time, calculating the area of each stratum and applying corresponding emission factors. These factors are Tier 2, derived from a predictive model that integrates water table depth and land-use class, improving accuracy compared to traditional broad-category methods.

The model uses fixed and random effects and peer-reviewed data (up to Sept 2023). It predicts emissions based on water table depth and can incorporate management practices or above-ground conditions. Emission factors are calculated at the mean water table depth for each stratum but can be updated dynamically as new data becomes available, ensuring adaptability and precision.

AENOR has run the model /3/ to ensure that the baselines emissions from the soil peat and water bodies were correct. Emissions stated in the PD are aligned with the excel sheets obtained from the model.

```

1 soil_emissions_target <- list(
2   Utils::tar_scenario_map(
3     list(area_ha_df = Utils::tar_expand_scenarios(wrc_strata_area, suffix = c("bsl", "wps", "mr", "with_nd_mr")),
4     target_name = c("bsl", "wps", "mr", "with_nd_mr"),
5     tar_target(soil_emissions_df, {
6       soil_area_mat <- area_ha_df |>
7         dplyr::select(xyear, strata, area_ha) |>
8         tidyr::pivot_wider(
9           names_from = "xyear",
10          values_from = "area_ha",
11        ) |>
12        dplyr::filter(!str_detect(strata, "Water|Canal|NonPeat")) |>
13        arrange(strata) |>
14        tibble::column_to_rownames("strata") |>
15        as.matrix()
16      )
17      soil_area_mat[is.na(soil_area_mat)] <- 0
18    }
19    soil_efs <- soil_emission_factors |>

```

```

soil_efs <- soil_emission_factors |>
dplyr::filter(strata %in% rownames(soil_area_mat)) |>
arrange(strata) |>
dplyr::select(ends_with("ef")) |>
rename_with(~ str_c(str_replace(., "_ef$", ""), "_decomp")) |>
as.matrix()

as.data.frame(t(soil_area_mat) %*% soil_efs)

```

AENOR has reviewed that the script and the equations have been correctly incorporated into the model. The inputs such as emissions factors/ 22/, areas /24,27/ and years have been correctly included in the model and therefore the total emissions are deemed correct. These results are aligned with the excel sheets that the VVB has obtained running the model /3/.

Baselines emissions from microbial decomposition of peat:

AENOR has run the model to ensure that the emissions obtained are aligned with the MR:

```

tar_load(strata_area_bsl)
tar_load(wrc_strata_area_bsl)
tar_load(soil_emissions_df_wps)
head(soil_emissions_df_wps)

> head(soil_emissions_df_bsl)
      co2_decomp ch4_decomp
X2021 4457905.10 74980.3808
X2022 4769587.75 71802.8252
X2023 5097588.17 67294.6839
X2024 5411794.91 64649.1642
X2025 5753946.59 58821.3283
X2026 6067358.96 56745.0564

```

The following emissions have been calculated for microbial decomposition in baseline emissions:

Vintage Year	Baseline Soil Microbial Decomposition (tCO ₂ e)		
	CO ₂	CH ₄	Total
2021	4,431,725.7	53,289.8	4,485,015.5
2022	4,675,727.6	51,445.9	4,727,173.5
2023	4,938,959.6	46,087.4	4,985,047.0
Total	14,046,413	150,823	14,197,236

Baseline Emissions from Peat Burning

AENOR has reviewed the input of the E-BPB (v1.3) module in the R script.

```
avg_burn_scar_summary_df |>
  # Average mass of peat burnt for stratum_i in year_t (t d.m. ha-1) E-BPBv1.3 eq4
  mutate(mass_loss = depth * avg_bulk_density * 1e4) |>
  mutate(co2_burn = mass_loss * 1 * 1e-3 * 1.58 * area_ha) |>
  mutate(ch4_burn = mass_loss * 28 * 1e-3 * 0.0068 * area_ha) |>
  mutate(n2o_burn = mass_loss * 265 * 1e-3 * 2e-4 * area_ha)
}),
tar_target(peatburn_emissions_df_bsl, {
  peatburn_emissions_by_poly_df_bsl |>
    group_by(xyear) |>
    summarise(
      co2_burn = sum(co2_burn),
      ch4_burn = sum(ch4_burn),
      n2o_burn = sum(n2o_burn)
    ) |>
})
```

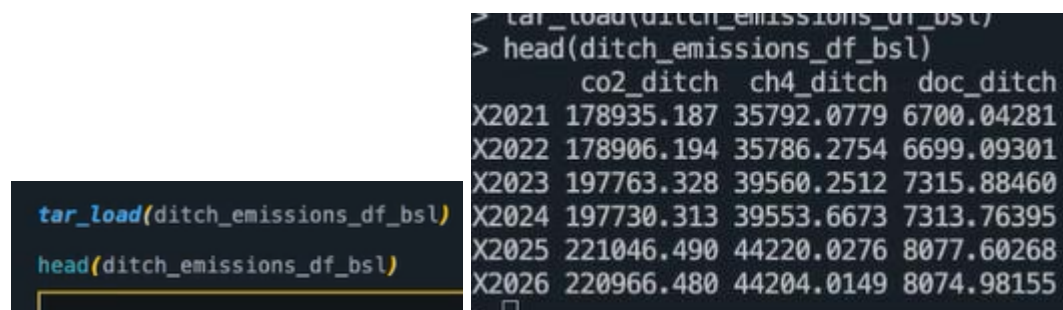
All the assumptions made to ensure a conservative approach in the GHG calculations from peat burning have been also checked ensuring all the variables have been correctly included in the R script. The input data of fire predictions have also been reviewed /23/. AENOR has run the model and the excel sheets obtained are aligned with the results of the model /3/.

The following emissions have been calculated for peat burning in baseline emissions:

Vintage Year	Baseline Peat Burn Emissions (tCO ₂ e)			
	CO ₂	CH ₄	N ₂ O	Total
2021	1,064,518.7	366,258.4	34,131.6	1,464,908.7
2022	1,100,630.8	378,683.2	35,289.5	1,514,603.5
2023	1,004,760.9	345,698.2	32,215.6	1,382,674.7
Total	3,169,910	1,090,640	101,637	4,362,187

Baseline Emissions from water bodies in peatlands

AENOR has checked the input data, such as the emissions factors and areas for the emissions in water bodies/22,24,25,26/. At the same time the outputs of the workbooks generated have been compared with the PD table, and the values were confirmed to be aligned.



```

tar_load(ditch_emissions_df_bsl)
head(ditch_emissions_df_bsl)
  co2_ditch ch4_ditch doc_ditch
X2021 178935.187 35792.0779 6700.04281
X2022 178906.194 35786.2754 6699.09301
X2023 197763.328 39560.2512 7315.88460
X2024 197730.313 39553.6673 7313.76395
X2025 221046.490 44220.0276 8077.60268
X2026 220966.480 44204.0149 8074.98155

```

The following emissions have been calculated for water bodies in baseline emissions:

Vintage Year	Baseline Ditch Emissions (tCO ₂ e)		
	CO ₂	CH ₄	Total
2021	173,865.8	46,511.1	220,376.8
2022	173,864.1	46,510.6	220,374.8
2023	188,669.9	50,471.3	239,141.2
Total	536,400	143,493	679,893

4.4.1.2.4 Baseline emissions from REDD activities

Vintage Year	Baseline REDD Emissions (tCO ₂ e)									
	Acacia Plantation			Community Crops			Infrastructure			Total
	Agent A	Agent B	Agent C	Agent A	Agent B	Agent C	Agent A	Agent B	Agent C	
2021	189,910	-15,934	13,717	348,365	-2,601	19,436	215,709	22,743	13,775	805,119
2022	269,731	-17,874	-	343,417	-786	-	227,163	8,618	-	830,269
2023	241,448	-16,331	15,380	337,174	-647	19,232	242,325	5,758	13,289	857,628
Total										2,493,016

AENOR has reviewed that the conversion of the remaining forest to Acacia plantation, community crops and infrastructure has been calculated correctly. Input data such as vegetation analysis /15,35/ was reviewed to verify the calculations. On the other hand, AENOR has ensured through the technical calls and the review of the script that the equations described above have correctly been inputted in the R script. These values have also been compared with the excel workbook obtained running the model /3/. Therefore, the GHG emissions in the REDD activities is deemed correct.

```
#### Baseline emissions from aboveground biomass (REDD) You, 4 weeks ago · Refactor baseline emissions ...
```{r #tbl-bsl_detailed_redd_emissions}

tar_read(bsl_redd_emissions_by_strata_df) |>
 dplyr::filter(year %in% tar_read(mr_years)) |>
 Utils::table_theme() |>
 flextable::add_header_row(
 values = c(
 "Vintage\nYear",
 rep(c("Acacia Plantation", "Community Crops", "Infrastructure"), each = 3),
 "Total"
),
 colwidths = rep(1, 11)
) |>
 flextable::add_header_row(
 values = c(
 "Vintage\nYear",
 rep("Baseline REDD Emissions (tCO2e)" , each = 10)
)
)
```

#### 4.4.1.3 Quantification of project emissions

As with the baseline emissions, the project emissions were also calculated using an R script. AENOR assessed the baseline and project emissions simultaneously and using the same method. This involved in-person and online technical meetings with the PP, which allowed the team to replicate the R script and generate Excel workbooks. This ensured that the values provided had been calculated correctly.

Project emissions: WRCStrataAreaMR.xlsx  
WRCSoilDitchEmissionsMR.xlsx  
WRCUncertaintyMR.xlsx  
REDDEmissionsMR.xlsx

##### 4.4.1.3.1 General procedures and assumptions

Emissions in the project scenario that are accounted result from:

- Above ground biomass stock changes due to REDD activities: deforestation, forest degradation and fires.
- Soil and water bodies (WRC): peat microbial decomposition, water bodies in peatlands and peat burning.

##### 4.4.1.3.2 Stratification changes

Illegal logging and natural disturbances have changed from 2021 to 2023 the stratification map has been changed. However, natural disturbances were assessed separately and found to have negligible impact on emissions and were therefore excluded (37.2 ha, 10,236 t CO<sub>2</sub>e, 0.048% of total emissions).

AENOR has reviewed through the R script the stratification for the project scenario and the monitoring period and deems correct the update of the stratification classes for the monitoring period.

Evidence inputted to the model such as the excels with the accounted areas of natural the stratifications, cloud coverage and accuracy assessment /30/ have been checked as well as the planet imagery from 2021 to 2023 for every stratification areas and the analysis carried out to not take into account the natural disturbances in the MR deemed correct.

Land Cover Class	2021 area (ha)	2022 area (ha)	2023 area (ha)
Forest	135,871.1	135,684.0	135,546.7
Burnt	12,579.9	12,579.9	12,579.9
Illegal Logged	528.8	715.9	852.9
NonForest	698.5	698.5	698.5
Water bodies	121.7	121.7	122.0
<b>Total</b>	<b>149,800.0</b>	<b>149,800.0</b>	<b>149,800.0</b>

#### 4.4.1.3.3 Project emissions from aboveground biomass (REDD)

The forest structural changes in the project scenario are driven by both forest regrowth and disturbances, which include fire-related events as well as non-fire disturbances such as illegal logging and natural ecological dynamics.

#### Project emissions from deforestation

PlanetScope SuperDove (PSB.SD) imagery and vegetation ancillary data were used to quantify deforestation. In total, 137.47 ha, 187.26 ha, and 137.07 ha of forest disturbance from illegal logging were detected across the project forest area during the current monitoring period (2021, 2022 and 2023 respectively). Similarly, 2.98 ha, 25.01 ha and 9.19 ha of natural disturbance were detected during the current monitoring period (2021, 2022 and 2023 respectively)

Following the indication of the Appendix 1 REDD-MF module the natural emissions can be excluded the cumulative sum reaches 0.95 (when emission contributions are added from larger to smaller) the rest of emissions can be omitted. Therefore, the emissions from natural disturbance (which are 0.19%, 1.40% and 0.50% for 2021, 2022 and 2023 respectively) can be omitted.

AENOR has verified through the R script and the data included /3/and the shapefiles of the natural disturbance and it is deemed correct that these emissions are excluded

The net carbon stock change as a result of deforestation ( $\Delta C_{DefPA,u,l,t}$ ) is equal to the area deforested from illegal logging multiplied by the emission per unit area:

$$\Delta C_{DefPA,u,i,t} = A_{DefPA,u,i,t} * \Delta C_{pools,P,Def,u,i,t}$$

Where:

$\Delta C_{DefPA,u,i,t}$  Net carbon stock change as a result of deforestation in the project case in the project area in stratum  $i$  at time  $t$ ; t CO<sub>2</sub>-e

$A_{DefPA,u,i,t}$  Area of recorded deforestation in the project area stratum  $i$  converted to land use  $u$  at time  $t$ ; ha

$\Delta C_{pools,P,Def,u,i,t}$  Net carbon stock changes in all pools in the project case in land use  $u$  in stratum  $i$  at time  $t$ ; t CO<sub>2</sub>-e ha<sup>-1</sup>

AENOR has reviewed the input data to the model and the inclusion on the equation on the R script and the total of 149.350 tons of CO<sub>2</sub>e due to illegal logging are deemed correct.

Vintage Year	Project Emission Loess from Illegal Logging					
	Area (ha)	Biomass (t)	Area (%)	Biomass (t ha <sup>-1</sup> )	Carbon Stock (tC)	Carbon Dioxide (tCO <sub>2</sub> e)
2021	137.5	25,714.2	0.092	187.0	12,085.7	44,314.2
2022	187.2	35,259.9	0.125	188.3	16,572.1	60,764.5
2023	137.1	25,689.1	0.091	187.4	12,073.9	44,270.9
<b>Total</b>						<b>149,350</b>

AENOR has gone through all the evidence /10,30,32/, as well as the R scripts and the emission losses from illegal logging deems accurate

### Project emissions from forest degradation

Anthropogenic forest degradation was quantified for the area subject to degradation, Carbon stock changes from degradation were derived from the AGB maps. AENOR has reviewed the AGB maps generated for the monitoring period /8/ where changes in the vegetation of the monitoring period are represented. The areas are aligned with the data included in the tables and the total emissions are deemed correct.

Vintage Year	Area Subject to Degradation		Non-Accessible Area	Anthropogenic Degradation			
	Area (ha)	Average Degradation (t ha <sup>-1</sup> yr <sup>-1</sup> )	Average Degradation (t ha <sup>-1</sup> yr <sup>-1</sup> )	Average Difference (t ha <sup>-1</sup> yr <sup>-1</sup> )	Biomass (t)	Carbon (tC)	Emissions (tCO <sub>2</sub> e)
2021	52,660.9	2.26	1.816	0.443	23,371.9	10,984.8	40,277.7
2022	52,660.9	2.26	1.816	0.444	23,372.0	10,984.8	40,277.7
2023	52,660.9	2.26	1.816	0.444	23,372.0	10,984.9	40,277.7
<b>Total</b>							<b>120,833</b>

### Emissions from uncontrolled biomass burning

AENOR has assessed all the evidence relating to the forest fire that occurred in the Pulau Hanaut area in September 2023 /12/. Despite the fire spreading to an area close to the project boundaries, it was effectively controlled and extinguished by the fire brigade before it could affect the project area.

The only fire that will be accounted in this MR is the one occurred in 2015 and the emissions from dead wood decomposition from the tree biomass affected in the 2015 event have been reported in each monitoring report since. To calculate the emissions, the guidance in BL-PL for dead wood has been followed, therefore assuming an annual rate of decay of 1/10 of the stock change for 10 years

Vintage Year	Dead Wood Decay	
	tC	tCO <sub>2</sub> e
2021	14,105.9	51,721.6
2022	14,105.9	51,721.6
2023	14,105.9	51,721.7
<b>Total</b>	<b>42,318</b>	<b>155,165</b>

AENOR has checked the module and its input on the R script. The emissions have been compared with last MR and they are aligned with the ones reported in MR7. Therefore, the emissions from wood decay of 2021 to 2023 are deemed correct.

#### 4.4.1.3.4 Project emissions from soil and water bodies (WRC)

Quantification of GHG emissions from peat and water bodies are made up of three elements: microbial decomposition of peat, dissolved organic content (DOC) loss via water bodies, and emissions from peat burning. These emission sources are calculated separately and subsequently combined to produce an overall estimate of peat emissions using the procedures provided in VCS methodology VM0007, modules BL-PEAT and M-PEAT (equation 3.4):

$$GHG_{WPS-WRC} = \sum_{t=1}^{t^*} \sum_{i=1}^M (E_{peatsoil-WPS,i,t} + E_{peatditch-WPS,i,t} + E_{peatburn-WPS,i,t}) \quad (3.4)$$

Where:

$GHG_{WPS-WRC}$	Net CO <sub>2</sub> equivalent peat GHG emissions in the project scenario up to year $t^*$ (t CO <sub>2</sub> e)
$E_{peatsoil-WPS,i,t}$	GHG emissions from microbial decomposition of the peat soil within the project boundary in the project scenario in stratum $i$ in year $t$ (t CO <sub>2</sub> e yr <sup>-1</sup> )
$E_{peatditch-WPS,i,t}$	GHG emissions from water bodies within the project boundary in the project scenario in stratum $i$ in year $t$ (t CO <sub>2</sub> e yr <sup>-1</sup> )
$E_{peatburn-WPS,i,t}$	GHG emissions from burning of peat within the project boundary in the project scenario in stratum $i$ in year $t$ (t CO <sub>2</sub> e yr <sup>-1</sup> ). In this project this term equals zero.
$I$	1, 2, 3 ...M strata in the project scenario (unitless)
$T$	1, 2, 3, ... $t^*$ time elapsed since the project start (years)

Vintage Year	Project GHG Emission Components (tCO <sub>2</sub> e)			
	Soil Microbial Decomposition	Ditch	Burned	Total
2021	372,208.6	29.6	0	372,238.2
2022	372,616.3	29.6	0	372,645.9
2023	378,965.1	58.2	0	379,023.3
<b>Total</b>	<b>1,123,790</b>	<b>117</b>	<b>0</b>	<b>1,123,907</b>

#### Emissions from microbial decomposition of peat:

Vintage Year	Project Soil Microbial Decomposition (tCO <sub>2</sub> e)		
	CO <sub>2</sub>	CH <sub>4</sub>	Total
2021	127,417.2	244,791.3	372,208.6
2022	127,818.9	244,797.4	372,616.3
2023	134,162.6	244,802.6	378,965.1
<b>Total</b>	<b>389,399</b>	<b>734,391</b>	<b>1,123,790</b>

AENOR assessed the estimation of emissions from peat microbial decomposition for the monitoring period 2021–2023. These emissions are primarily associated with areas affected by illegal logging activities, which influence peat oxidation processes. Table 3.16 of the Monitoring Report (MR), which presents the area of each stratum together with the corresponding emission factors used to calculate emissions for the years 2021, 2022, and 2023, has been reviewed and ensure it was aligned with the GIS datasets /27/, confirming that the reported changes in strata areas are accurately reflected in the MR.

The validation team also confirmed that no fire events occurred within the project area during the monitoring period, and therefore no emissions from burning have been included in the calculations. Furthermore, it was verified that the extent of water bodies remained unchanged during the monitoring period and was consistently reported in the MR.

#### Emissions form water bodies:

Vintage Year	Project Ditch Emissions (tCO <sub>2</sub> e)		
	CO <sub>2</sub>	CH <sub>4</sub>	Total
2021	23.3	6.2	29.6
2022	23.4	6.3	29.6
2023	45.9	12.3	58.2
<b>Total</b>	<b>93</b>	<b>25</b>	<b>117</b>

To analyse the accuracy of the emissions AENOR has worked with the R script and data from 2021 to 2023 has been updated to provide emissions of the WRC module.

Eg. Emissions from microbial decomposition of peat have been obtained for the two emissions factors CO<sub>2</sub> and CH<sub>4</sub> and then the total of CO<sub>2</sub>e have been included in the table above.

	co2_decomp	ch4_decomp
X2021	64825.9681	273769.758
X2022	65294.3793	273775.285
X2023	71538.5294	273780.747
X2024	106364.1368	273735.038
X2025	106364.1368	273735.038
X2026	106363.1227	273731.460

The R script results have been contrasted with the soil ditch emissions workbook obtained through running the model /3/. Therefore, the total emissions of 1,123,907 tCO<sub>2</sub>e are deemed correct.

#### 4.4.1.4 Leakage emissions

Leakage emissions may arise from displaced deforestation and ecological impacts, such as changes in adjacent water table depth. These are addressed by VCS Methodology VM0007 through Modules LK-ASP and LK-ECO, which are applied to quantify total leakage emissions.

##### Activity shifting leakage

Activity-shifting leakage was assessed against the baseline defined in the VCS CCB PD (Section 3.2.4) following LK-ASP steps. The area deforested by baseline agents ( $A_{defLK,i,t_j}$ ) was monitored for 2021–2023 by calculating total deforestation in active pulp and paper concessions in Indonesia using official concession shapefiles from the Ministry of Forestry (April 2023) and annual tree cover loss data from Hansen et al. (2013) via Global Forest Watch. Analysis was performed on Google Earth Engine for areas with >80% forest cover. /18/

The results of the analysis showed that there was no leakage through the monitoring period.

AENOR has reviewed the evidence /10/ for the analysis of the deforestation period and the information deems accurate. LK-ASAP module calculations have also been reviewed, and the module was correctly implemented in the code, and the calculations deem accurate. Therefore, AENOR confirms that there is no presence of leakage through the monitoring period.

##### Ecological Leakage LK-ECO

he VVB has reviewed the project's assessment of ecological leakage associated with rewetting activities for the 2021–2023 monitoring period, including the application of VDM0044 requirements and supporting evidence. Based on this review, the VVB confirms that no ecological leakage has occurred. Rewetting activities are limited to previously drained areas surrounded by predominantly undrained peatland, and site-specific conditions indicate that water table dynamics are primarily influenced by precipitation and tidal effects rather than localized canal blocking. The application of Table 5.1 of VDM0044 is considered appropriate, with only the potential impact of increased water table on vegetation productivity identified as relevant.

The VVB further confirms that affected areas outside the project boundary are largely non-forest peatland with vegetation adapted to inundated conditions, and that mitigation measures such as spillways have been implemented where needed. For the Sekawan canal, the only location with potential external interaction, monitoring data from dipwells indicate no significant changes in water table depth outside the project boundary following rewetting. Based on the evidence reviewed, the VVB /9/ concludes that the risk of ecological leakage is negligible and has been appropriately addressed.

#### 4.4.1.5 GHG Emission Reductions and Carbon Dioxide Removals

##### 4.4.1.5.1 Uncertainty

The uncertainty for the project has been calculated through the Calculated following in X-UNC module (which has been made to estimate uncertainty in the estimation of emissions and removals in REDD and WRC project activities.

	Total GHG emissions (tCO <sub>2</sub> e)	Absolute Uncertainty (tCO <sub>2</sub> e)	Relative uncertainty (%)
<b>BSL-WRC</b>	423,057,149.7	7,197,255.8	1.7
<b>WPS-WRC</b>	10,257,808.5	7,715,165.5	75.2
<b>BSL-REDD</b>	11,649,593.1	2,544,500.9	21.8
<b>WPS-REDD</b>	787,399.0	-	-

The total uncertainty error in the project was calculated to be **2.43%**. Considering the 15% uncertainty threshold, no VCU deductions were made due to uncertainty. The X-UN module indicates: 'Guidance on uncertainty – a precision target of a 95% confidence interval half-width equal to or less than 15% of the recorded value must be targeted'

AENOR has reviewed the REDD Uncertainty MR Workbook /3/, which was obtained through the reproduction of the R script, where the detailed annual uncertainty calculations for the REDD baseline scenario, including error propagation methodology and bootstrap-derived uncertainty coefficients, are provided.

```
wrc_uncertainty_target <- list(
 tar_target(peatburn_emissions_df_mr, {
 data.frame(xyears = sim_xyears, co2_burn = 0, ch4_burn = 0,
 tibble::column_to_rownames("xyears"))
 })
)
```

After this reviewed, AENOR deems that the **2.43%** of uncertainty is correct.

#### 4.4.1.6 Net GHG emissions reductions of the REDD project activity

GHG emission reductions from REDD project activities are calculated by subtracting project emissions and emissions due to leakage from baseline. Equation 2 of the VM0007 v1.8 is used to calculate emissions reductions and Verified Carbon Units (VCUs) based on the components of baseline, project, and leakage emissions (VM0007 v1.8)

Vintage Year	Estimated baseline emissions (tCO <sub>2</sub> e)	Estimated project emissions (tCO <sub>2</sub> e)	Estimated leakage emissions (tCO <sub>2</sub> e)	Estimated emission reductions (tCO <sub>2</sub> e)
2021	805,119.5	136,313.5	-	668,805.9
2022	830,269.0	152,763.9	-	677,505.2
2023	857,627.6	136,270.2	-	721,357.4
<b>Total</b>	<b>2,493,016</b>	<b>425,348</b>	<b>-</b>	<b>2,067,669</b>

AENOR has reviewed the R script to ensure the equation has been correctly input in the model. The total of baseline emissions and estimated project emissions are aligned with the numbers in previous sections and the calculation is deemed correct. Therefore, the estimated emissions reductions for the REDD activities in the MR are a total **2,067,669 tCO<sub>2</sub>e**

#### 4.4.1.7 Total net GHG emissions reductions from the WRC project activity

Net GHG emission reductions from WRC project activities are calculated by subtracting project emissions and emissions due to leakage from baseline emissions. Equation 5 of the VM0007 v1.8 is used to calculate emissions reductions and Verified Carbon Units (VCUs) based on the components of baseline, project, and leakage emissions.

Vintage Year	Estimated baseline emissions (tCO <sub>2</sub> e)	Estimated project emissions (tCO <sub>2</sub> e)	Estimated leakage emissions (tCO <sub>2</sub> e)	Estimated emission reductions (tCO <sub>2</sub> e)
2021	6,170,301.1	372,238.2	-	5,798,062.9
2022	6,462,151.8	372,645.9	-	6,089,505.9
2023	6,606,862.9	379,023.3	-	6,227,839.6
<b>Total</b>	<b>19,239,316</b>	<b>1,123,907</b>	<b>-</b>	<b>18,115,408</b>

AENOR has reviewed the R script to ensure the equations have been correctly input in the model. The total of baseline emissions and estimated project emissions are aligned with the numbers in previous sections and the calculation are deemed correct. Therefore, the estimated emissions reductions for the WRC activities are a total of **18,115,408** tCO<sub>2</sub>e.

#### 4.4.1.8 Total net GHG emissions reductions

State the non-permanence risk rating (%)	14
Has the non-permanence risk report been attached as either an appendix or a separate document?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
For ARR and IFM projects with harvesting, state, in tCO <sub>2</sub> e, the Long-term Average (LTA).	N/A.
Has the LTA been updated based on monitored data, if applicable?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
State, in tCO <sub>2</sub> e, the expected total GHG benefit to date.	55,306,737
If a loss occurred (including a loss event or reversal), state the amount of tCO <sub>2</sub> e lost:	374,277.51

AENOR has reviewed the NPRT of the Verra hub and confirmed that the assigned risk rating of 14% is appropriate, as described in detail in Section 4.4.3 of this report. The supporting evidence provided to justify this rating has been thoroughly evaluated /83/.

Vintage Year	Estimated baseline emissions (tCO <sub>2</sub> e)	Estimated project emissions (tCO <sub>2</sub> e)	Estimated leakage emissions (tCO <sub>2</sub> e)	Estimated buffer pool allocation (tCO <sub>2</sub> e)	Estimated reduction VCU (tCO <sub>2</sub> e)	Estimated removal VCU (tCO <sub>2</sub> e)	Estimated total VCU issuance (tCO <sub>2</sub> e)
2021	6,975,420	508,552	-	905,362	5,561,507	-	5,561,507
2022	7,292,421	525,410	-	947,381	5,819,630	-	5,819,630
2023	7,464,491	515,293	-	972,888	5,976,309	-	5,976,309
<b>Total</b>	<b>21,732,332</b>	<b>1,549,255</b>	<b>-</b>	<b>2,825,631</b>	<b>17,357,446</b>	<b>-</b>	<b>17,357,446</b>

AENOR has checked the R script to ensure the equation was correctly input and can confirm that a total of **17,357,446 VCUs** will be issued in this monitoring period.

#### 4.4.1.5 Monitoring parameters

The monitoring plan is presented in Section 3.3.3 of the PD. All of the required data and parameters relevant to the validation are provided in Section 3.3.1 of the PD and all data and parameters to be monitored are provided in Section 3.3.2 of the PD. A full list of all relevant data and parameters are further provided in the PD and MR Climate Annex /1,2/. All of the monitoring equipment and procedures specified in the monitoring plan are applicable and eligible per VCS requirements and the requirements of the methodology.

The audit team checked all parameters presented in the monitoring plan against the requirements of the methodology. For the monitoring of carbon stock changes, the requirements and parameter list of the applied methodology and associated tools were followed.

The following table compiles the data/parameters available at validation, and the sources assessed to confirm the correctness of each value:

Data/Parameter available at validation	Value	VVB Assessment
$\Delta C_{BSL, planned}$ Net greenhouse gas emissions in the baseline from planned deforestation	Table 3.32 in the PD Section 3.2.2.5.	Reviewed in the PD Section 3.2.2.5. Confirmed compliance with module BL-PL.
$GHG_{BSL-WRC}$ Net GHG emissions in the WRC baseline scenario up to year $t^*$	Table 3.24 in the PD Section 3.2.2.4.	Reviewed in the PD Section 3.2.2.4. Confirmed compliance with module BL-PL.
$GHG_{peatburn-BSL,i,t}$ GHG emissions from burning of peat in the baseline scenario in stratum $i$ at year $t$	PD Table 3.28 in the PD Section 3.2.2.4.2.	Reviewed in the PD Section 3.2.2.4.2 and the output table "BurnEmissions" /11,3/ to confirm the values. Confirmed compliance with module E-BPB.
$GHG_{peatditch-CO2,i,t}$	Table 3.30 in the PD Section 3.2.2.4.3.	Reviewed in the PD Section 3.2.2.4.3.

Data/Parameter available at validation	Value	VVB Assessment
Emission of CO <sub>2</sub> from ditch and open water stratum <i>i</i> at year <i>t</i>		Confirmed compliance with module BL-PEAT.
GHG <sub>peatditch-CH<sub>4</sub>,i,t</sub> Emission of C H <sub>4</sub> from ditch and open water stratum <i>i</i> at year <i>t</i>	Table 3.30 in the PD Section 3.2.2.4.3.	Reviewed in the PD Section 3.2.2.4.3. Confirmed compliance with module BL-PEAT.
A <sub>peatsoil-BSL,i,t</sub> Area of peatland (not open water, not burnt) in stratum <i>i</i> in year <i>t</i> in the baseline scenario	Table 3.9 in the PD Section 3.2.1.3 (area eligible for WRC)	Reviewed in the PD Section 3.2.1.3. Confirmed compliance with module X-STR. Reviewed the output table "bsl_wrc_soilditch_emissions" /3/ to confirm the values.
A <sub>ditch-BSL,i,t</sub> Total area of ditch and other open water stratum <i>i</i> in year <i>t</i> in the baseline scenario	Table 3.29 in the PD Section 3.2.2.4.3.	Reviewed in the PD Section 3.2.2.4.3. and PD Climate Annex 5.11. Confirmed compliance with module X-STR.
t <sub>PDT-BSL,i</sub> Peat depletion time (PDT) in the baseline scenario in stratum <i>i</i> in years elapsed since the project start	Figure 3.13 in the PD Section 3.2.1.4.	Reviewed in the PD Section 3.2.1.4 and the tiff file (PD Climate Evidence Folder, PD Maps) /1,2/. Confirmed compliance with module X-STR.
D <sub>peatburn,i,t</sub> The peat fire depth, or fire scar depth per year	Burned Once: 0.17 Burned Twice: 0.10 Burned Thrice: 0.1 Burned Multiple: 0.02 (Table 3.26 in Section 3.2.2.4.2 of the)	Reviewed in the PD Section 3.2.2.4.2 and Konecny et al. (2016) to confirm the value. Confirmed compliance with module E-BPB.
CC Carbon concentration of the peat	0.515 (Carbon fraction in Table 13.1 in the PD Climate Annex Section 13.2)	Reviewed in the PD Climate Annex Section 13.2. Confirmed compliance with module M-PEAT.
A <sub>PA</sub> Total area of peat in the project area	149,800 ha	Reviewed peat map /14/ and in the PD Section 3.2.1.2. Confirmed compliance with module BL-PEAT.
A <sub>peatburn-BSL,i,t</sub> Area of peat burnt in stratum <i>i</i> in year <i>t</i> in the baseline scenario	Spreadsheet "WRCBurnEmissionsBSL", tab "Calc_Burned_Mass_Loss"	Reviewed in the PD Climate Annex Section 6 and "WRCBurnEmissionsBSL" Spreadsheet, tab "Calc_Burned_Mass_Loss" /3/.
GHG <sub>peatsoil-BLS,i,t</sub> GHG emissions from microbial decomposition of the peat soil within the project boundary in the baseline scenario in stratum <i>i</i> in year <i>t</i>	Table 3.25 in the PD Section 3.2.2.4.1	Reviewed in the PD Section 3.2.2.4.1. Confirmed compliance with modules BL-PEAT and M-PEAT. Reviewed the output table "bsl_wrc_soilditch_emissions" /3/ to confirm the values.

Data/Parameter available at validation	Value	VVB Assessment
$A_{BLS,i,t}$ Area of baseline stratum $i$ in year $t$	Table 3.22 in the PD Section 3.2.2.4	Reviewed in the PD Section 3.2.2.4 and PD Climate Annex Sections 7 and 8. Reviewed the output table “bsl_wrc_soilditch_emissions” /3/ to confirm the values. Reviewed the shapefile “wrc_landscape_sims_bsl” /4/ to confirm the values. Confirmed compliance with modules M-REDD, X-STR, and M-PEAT.
$Depth_{peat-WPS,i,t0}$ and $Depth_{peat-BLS,i,t0}$ Average peat depth in the baseline scenario and the project scenario in stratum $i$ at project start	PD Section 3.2.1.2. Average values were not applied.	Reviewed in the PD Section 3.2.1.2 and the peat thickness map /14/. Confirmed compliance with module X-STR and M-PEAT.
$Sub_{initial-BLS,i,t}$ Subsidence in the initial years after drainage in stratum $i$	$S_{compres,i} = 6.67\% \times T_i$ Where: $S_{compres,i}$ = Subsidence due to compression of peat in stratum $i$ (m); $T_i$ = Initial peat thickness of stratum $i$ (m);	Reviewed in the PD Climate Annex Section 14 and Hooijer et al. (2012) /34/ to confirm the value. Confirmed compliance with module X-STR.
$A_{planned,i}$ Total area of planned deforestation over the fixed baseline period for stratum $i$	23,928.4 ha (total forest lost in the baseline between 2021 and 2026). Table 3.31 in PD Section 3.2.2.5.	Reviewed in the PD Section 3.2.2.5. Confirmed compliance with modules BL-PL, M-REDD, LK-ASP.
$D\%_{planned,i}$ Projected annual proportion of land that will be deforested in stratum $i$ at year $t$	3.95%	Reviewed in the PD Section 3.2.2.2 and the “Deforestation_Rate_Verra20Years_V2_Final_Adjusted” spreadsheet /19/ to confirm the value. Confirmed compliance with modules M-REDD and LK-ASP.
$L-D_i$ Likelihood of deforestation in stratum $i$	100 % (for strata Acacia Plantation, Basecamp, Baseline canal, Community Crops)	Reviewed in the PD Section 3.2.2.2.5. Confirmed compliance with module BL-PL.
$C_{AB\_tree,i}$ Carbon stock in aboveground biomass in trees in the baseline in stratum $i$	Extracted from biomass map (spatially specific). The average value is 73.1 (PD Section 3.2.2.5)	Reviewed in the PD Sections 3.2.1.5 and 3.2.2.5, PD Climate Annex Section 16, and wall-to-wall high resolution AGB maps /3,4/. Confirmed compliance with modules BL-PL, M-REDD, and E-BPB.
$CF_j$	0.47	Reviewed in Table 4.3 in Volume 4 of the 2006 IPCC Guidelines,

Data/Parameter available at validation	Value	VB Assessment
Carbon fraction of biomass for tree species <i>j</i>		confirming the IPCC default for aboveground tree biomass. Confirmed compliance with module M-REDD.
$D_j$ Basic wood density in t d.m. m <sup>-3</sup> for species <i>j</i>	Average wood density values were estimated for each genus using the Global Wood Density Database (Chave et al. 2009).	Reviewed in the Global Wood Density Database (Chave et al. 2009) to confirm the applied values.
$f_j(X,Y,...)$ Allometric equation for species <i>j</i> linking measured tree variable(s) to aboveground biomass of living trees, expressed as t d.m. tree <sup>-1</sup>	$AGB = 0.0673 \times (WD \times H \times DBH^2)^{0.976} / 1000$	Reviewed in the PD Climate Annex Section 16.2.1.5 and Chave et al. (2014) to confirm the applied equation.
$C_{BSL,i}$ Carbon stock in all pools in the baseline in stratum <i>i</i>	Map in PD Climate Evidence folder (PD Maps)	Reviewed in the PD Sections 3.2.1.5 and 3.2.1.4, and the carbon stock map /3/ in PD Climate Evidence folder (PD Maps). Confirmed compliance of peat carbon stock calculations with module BL-PEAT and AGB carbon stock calculations with module CP-AB.
$A_{planned\ i,OP}$ Total area of planned deforestation outside the project boundaries over the entire project lifetime for stratum <i>i</i>	See leakage spreadsheet. Calculated as 75% of the predicted area to be licensed as pulp and paper concessions.	Reviewed in the PD Section 3.2.4.1 and leakage spreadsheet /3/. Confirmed compliance with module LK-ASP.
$D\%_{planned,i,t,OP}$ Projected annual proportion of land that will be deforested outside the project boundaries in stratum <i>i</i> in year <i>t</i>	3.95%	Reviewed in the PD Section 3.2.4.1. Confirmed compliance with module LK-ASP.
$G_{gi}$ Emission factor for stratum <i>i</i> for gas <i>g</i>	CO <sub>2</sub> : 1702.9 CH <sub>4</sub> : 21.0 N <sub>2</sub> O: 0.20 g kg <sup>-1</sup> d.m. burnt (Table 12.7 in PD Climate Annex Section 12)	Reviewed in the PD Climate Annex Section 12, IPCC Wetlands 2013 Ch.2 Table 2.7 and VCS E-BPB Appendix II to confirm the values. Confirmed compliance with module E-BPB.
$GWP_g$ Global warming potential for gas <i>g</i>	CO <sub>2</sub> : 1.0 CH <sub>4</sub> : 27.9 N <sub>2</sub> O: 273.0 (Table 12.7 in PD Climate Annex Section 12)	Reviewed in the PD Section 3.2.2.4.2, PD Climate Annex Section 12.3 (Burn Emission Factors) and the IPCC AR6 Ch.7 Table 7.SM.7 to confirm the values. Confirmed compliance with module E-BPB.
$BD_{upper,i}$	118.77 g cm <sup>-3</sup> (Table 13.1 in PD Climate Annex Section 13)	Reviewed in Table 13.1 in PD Climate Annex Section 13.

Data/Parameter available at validation	Value	VVB Assessment
Bulk density of the upper peat layer in stratum <i>i</i>		Confirmed compliance with module E-BPB.
$G_{peat,i}$ Emission factor of peat for gas <i>g</i> for stratum <i>i</i>	Table 3.22 in PD Section 3.2.2.4.	Reviewed in the PD Section 3.2.2.4 and PD Climate Annex Section 12. Confirmed compliance with module E-BPB.
$E_{REDD,BSL,SS,i,pool\#}$ Carbon stock or GHG sources (eg, trees, dead wood, soil organic carbon, emission from fertilizer addition, emission from biomass burning etc.) in the REDD baseline scenario	First column in Table 3.46 in PD Section 3.2.5.1.	Reviewed in the PD Section 3.2.5.1. Confirmed compliance with modules BL-PL, M-REDD, and E-BPB.
$U_{REDD,BSL,SS,i,pool\#}$ Percentage uncertainty (expressed as 95% confidence interval as a percentage of the mean where appropriate) for carbon stocks and greenhouse gas sources in the REDD baseline scenario (1, 2...n represent different carbon pools and/or GHG sources)	Third column in Table 3.46 in PD Section 3.2.5.1.	Reviewed in the PD Section 3.2.5.1. Confirmed compliance with module X-UNC.
$U_{*,i,t}$ Uncertainty in parameter * in stratum <i>i</i> in year <i>t</i>	In spreadsheets “REDDUncertainty BSL”, “WRCUncertaintyBSL” and “WRCUncertainty WPS”, in tab “Parameters”	Reviewed in spreadsheets “REDDUncertainty BSL”, “WRCUncertaintyBSL” and “WRCUncertainty WPS”, in tab “Parameters” /3/. Confirmed compliance with module X-UNC.
$E_{REDD,WPS,SS,i,pool\#}$ Carbon stock or GHG sources (eg, trees, dead wood, soil organic carbon, emission from fertilizer addition, emission from biomass burning etc.) in the REDD project scenario	First column in Table 3.46 in PD Section 3.2.5.1.	Reviewed in the PD Section 3.2.5.1. Confirmed compliance with modules BL-PL, M-REDD, and E-BPB.
$U_{REDD,WPS,SS,i,pool\#}$ Percentage uncertainty (expressed as 95% confidence interval as a percentage of the mean where appropriate) for carbon stocks and greenhouse gas sources in the REDD project scenario (1, 2...n represent different carbon pools and/or GHG sources)	Third column in Table 3.46 in PD Section 3.2.5.1.	Reviewed in the PD Section 3.2.5.1. Confirmed compliance with module X-UNC.
$Yrs_{pn}$	20	Default value. Confirmed compliance with module BL-PL.

Data/Parameter available at validation	Value	VVB Assessment
Number of years over which deforestation occurred in land parcel <i>pn</i> in proxy area		

The audit team assessed the list of parameters monitored:

Monitoring Parameters	Value	VVB Assessment
$\Delta C_{WPS-REDD}$ Net GHG emissions in the REDD project scenario up to year $t^*$	MR Tables 3.11, 3.13 and 3.14	Reviewed in the MR Sections 3.1.3.3.1, 3.1.3.3.2 and 3.2.2.3. Confirmed compliance with VM0007 methodology.
$\Delta C_{LK-AS,planned}$ Net greenhouse gas emissions due to activity shifting leakage for projects preventing planned deforestation	0	Reviewed in the MR Section 3.2.3.1. Confirmed compliance with module LK-ASP.
$GHG_{WPS-WRC}$ Net GHG emissions in the WRC project scenario up to year $t^*$	Table 3.23 in MR Section 3.2.4.4	Reviewed in the MR Section 3.2.2.4. Confirmed compliance with module M-PEAT.
$GHG_{LK-ECO}$ Net GHG emissions due to ecological leakage from the WRC project activity up to year $t$	0	Reviewed in the MR Section 3.2.3.2. Confirmed compliance with module LK-ECO.
$GHG_{peatburn-WPS,i,t}$ GHG emissions from burning of peat within the project boundary in the project scenario in stratum $i$ in year $t$	0	Reviewed in the MR Section 3.1.3.3.5. Confirmed compliance with modules M-PEAT and E-BPB.
$A_{peatsoil-WPS,i,t}$ Area of peatland (not open water, not burnt) in stratum $i$ in year $t$ in the project scenario	149,800 ha	Reviewed in the PD Section 3.2.1.2. Confirmed compliance with module M-PEAT.
$A_{ditch-WPS,i,t}$ Area of ditch and other open water in stratum $i$ in year $t$ in the project scenario	0	Reviewed in the MR Section 3.1.3.3.4. Confirmed compliance with module M-PEAT.
$A_{peatburn-WPS,i,t}$ Area of peat burnt in stratum $i$ in year $t$ in the project scenario	0	Reviewed in the MR Section 3.1.3.3.5. Confirmed compliance with modules M-PEAT and E-BPB.
$GHG_{peatditch-CO2-WPS,i,t}$ Emission of CO <sub>2</sub> from ditches and open water stratum $i$ at year $t$ in the project scenario	Table 3.18 in MR	Reviewed in the MR Section 3.2.2.4.3. Confirmed compliance with module M-PEAT.
$GHG_{peatditch-CH4-WPS,i,t}$ Emission of CH <sub>4</sub> from ditches and open water stratum $i$ at year $t$ in the project scenario	Table 3.18 in MR Section 3.1.3.3.3	Reviewed in the MR Section 3.1.3.3.3. Confirmed compliance with module M-PEAT.

$A_{WPS,i,t}$ Area of project stratum $i$ in year $t$	Table 3.3 in MR Section 3.1.3.3.3	Reviewed in the MR Section 3.1.3.3.3. Confirmed compliance with module M-PEAT.
$GHG_{peatsoil-CO2-WPS,i,t}$ CO <sub>2</sub> emissions from microbial decomposition of the peat soil in stratum $i$ in year $t$	Table 3.16 in MR	Reviewed in the MR Section 3.2.2.4.1. Confirmed compliance with module M-PEAT.
$GHG_{peatburn-CO2-WPS,i,t}$ CO <sub>2</sub> emissions from burning of peat within the project boundary in the project scenario in stratum $i$ in year $t$	0	Confirmed compliance with modules M-PEAT and E-BPB.
$A_{REDD,WPS,i,u,t}$ Area of recorded deforestation in the project area in stratum $i$ converted to land use $u$ in year $t$	Table 3.11 in MR Section 3.2.2.3.1	Reviewed in the MR Section 3.2.2.3.1. Confirmed compliance with module M-REDD.
$A_{DEG,i}$ Area potentially impacted by degradation processes in stratum $i$	51,582.63	Reviewed in the MR Section 3.1.3.3.2.8. Confirmed compliance with module M-REDD.
$A_{ND,i}$ Area impacted by natural disturbance in the project stratum $i$	Table 3.11 in MR Section 3.2.2.3.1	Reviewed in the MR Section 3.2.2.3.1 Confirmed compliance with module M-REDD.
$A_{SP}$ Area of sample plots in ha	0.28 ha/plot. 80 plots in total.	Reviewed in the MR Section 3.1.3.3.2. Confirmed compliance with module CP-AB.
$DBH_j$	Data in the Climate evidence folders, in folder: KMP_PD2 AGBFieldwork_2023	Reviewed in the MR Section 3.1.3.3.2, MR Climate Annex Section 3 and "KMP_PD2 AGBFieldwork_2023" evidence /8/. Confirmed compliance with module CP-AB. Reviewed the complete scanned datasheets /3/ and crosschecked it with plot measurements during the onsite visit /35/.
$H_j$ Total height of tree	Data in the Climate evidence folders, in folder: KMP_PD2 AGBFieldwork_2023	Reviewed in the MR Section 3.1.3.3.2, MR Climate Annex Section 3 and "KMP_PD2 AGBFieldwork_2023" evidence /8/. Confirmed compliance with module CP-AB. Reviewed the complete scanned datasheets /35/ and crosschecked it with plot measurements during the onsite visit /35/.

ALKASP, <sub>i,t</sub> The total area of deforestation by the baseline agent or class of agent of the planned deforestation in stratum <i>i</i> in year <i>t</i>	Table 3.19 in MR Section 3.2.3.1.	Reviewed in the MR Section 3.2.3.1. Confirmed compliance with module LK-ASP.
CAB <sub>tree,i</sub> Carbon stock in aboveground biomass in trees in stratum <i>i</i>	AGB Map. See Figure 3.4 in MR Section 3.1.3.3.2.7. MR Climate evidence folders (folder name: MR7_AbovegroundBiomassMaps (AGB))	Reviewed in the MR Section 3.1.3.3.2 and “MR7_AbovegroundBiomassMaps(AGB)” evidence /8/ Confirmed compliance with modules BL-PL, M-REDD, and E-BPB.

In conclusion, AENOR considers that the greenhouse gas (GHG) emission reductions reported by this project have been correctly quantified in accordance with the applied methodology and the monitoring plan. The calculations and procedures followed demonstrate consistency with the requirements of the VCS framework, ensuring that the reported results are robust, transparent, and verifiable.

#### 4.4.2 Quality of Evidence to Determine GHG Emission Reductions and Removals (VCS, 2.5, 3.2, 3.6, 3.15, 4.1, 4.3)

The monitoring plan provides means for internal data review and quality control, and the data presented by the project proponent included the results of these internal assessments. Provisions for different aspects of QA/QC have been implemented to ensure that the carbon stocks and carbon credits generated by the project are accurate and reliable and have been estimated following relevant, consistent, transparent, and comparable standards that meet the requirements set for measurement procedures and which result in conservative estimates.

The audit team reviewed the Vegetation Field Plot protocol (SOP) /33/ to ensure that vegetation field plot surveys followed good practices. During the onsite visit, the monitoring team was asked to re-measured a sample of plots in order to assess both the consistency of the captured variables and the compliance with SOPs. As a result, of this 1 CAR was issued, and subsequently resolved.

The audit team reviewed the complete scanned datasheets /35/ and crosschecked it with plot measurements taken during the onsite visit /35/, revealing some discrepancies in species identification, DBH, or both. This was caused by differences in vernacular names of the same species, transposition errors or species identification errors by the monitoring team. The PP clarified the causes and implemented appropriate corrective actions (update the amendments documents, trainings, QA/QC procedures, etc.).

The audit team review the “Data cleaning and preparation report” /35/ to verify QA/QC procedures carried out for monitored data. The report compiles and documents those incidents and changes addressed during the cleaning and preparation of field data obtained during the Above Ground Biomass (AGB) fieldwork campaign developed between October 2023 and February 2024 in the Katingan Mentaya Project, detailing the main incidents found, as well as the resolution of each of them. The audit team confirmed that all incidents found (human errors in transcription, missing variables, tree species identification, etc.) were appropriately solved.

Thus, the monitoring plan is deemed in compliance with the applicable methodology. The monitoring plan provides means for internal data review and quality control, and the data presented by the PP included the results of these internal assessments.

Based on the review of the MR, standard operating procedure /33/, calculation workbooks /3/, supporting documentation (see Appendix 3), on-site visit, and interviews with the project personnel and local stakeholders, the audit team confirmed that the evidence used to determine the GHG emission reductions for the present monitoring period was of sufficient quantity and appropriate quality. An identification of the categories of evidence used to determine the GHG emission reductions, and a description of the steps taken to assess the sufficiency of quantity, and appropriateness of quality, of each category of evidence, as follows:

Category	Reliability of the evidence, and source and nature of evidence (external or internal, oral or documented) for determination of GHG emission reductions or removals	Information flow from data generation and aggregation, to recording, calculation and final transposition into the MR	Appropriateness of implemented calibration frequency of monitoring equipment
Reporting spreadsheets	The calculations spreadsheets /3/ were reviewed by the audit team determined, after thorough testing, to be of high quality and highly reliable. The quantity of workbooks provided to audit team was deemed sufficient.	The audit team traced, recalculated and confirmed the data contained in the monitoring report from the emission reduction's calculation spreadsheets back to their respective sources.	Monitoring plan specifies calibration frequency of monitoring equipment and QA/QC procedures were implemented.
Field Protocols and Forest carbon inventory	The field protocols /33/ were reviewed by the audit team, who confirmed that they are based on sound scientific data using best practices and are capable of capturing changes in carbon stock in conformance with the methodology.	The audit team reviewed the field protocols and confirmed that the QA/QC /33/ procedures provide checks and balances to ensure high quality data collection during the site visit, since a sample of plots was measured during the onsite visit according to the Audit Plan and it was observed the field crew implemented the procedures as established.	Monitoring plan specifies calibration frequency of monitoring equipment and QA/QC procedures were implemented.

GIS Data	All stratification information in spreadsheets and other spatial data /7/ was provided to the audit team, who confirmed that the data contained all the necessary information to recreate the processes used by the project and found the calculations consistent with values stated in the MR /1/ and applied calculations /3/.	The audit team recalculated and confirmed the total project area, as well as the total area of each individual analysis unit reported in the workbooks /3/ are correct and transparently displayed and demonstrated to the audit team.	Monitoring plan specifies calibration frequency of monitoring equipment and QA/QC procedures were implemented.
Pipeline workflow	The VVB compared the pipeline model against the PD and MR Climate Annex's user manual and confirmed that the applied parameters, assumptions, and final outputs are consistent and suitable for the project's activities.	The VVB carried out an independent comparison between the model's input information and the output results presented in the monitoring report /1/.	Monitoring plan specifies calibration frequency of monitoring equipment and QA/QC procedures were implemented.

Therefore, AENOR deems that the information and the sources are reliable and appropriate and considers that the provided evidence is enough to reproduce calculations transparently.

#### 4.4.3 Non-Permanence Risk Analysis (VCS 2.4, 3.2, 3.5, 3.6, 3.15, 3.23, 4.1)

The project applied the AFOLU Non-Permanence Risk Tool 4.2 to assess the project's risk according to internal risk, external risk, natural risk, and any mitigation measures for minimizing them. The audit team reviewed the Non-Permanence Risk Report submitted through Verra Project Hub and additional documentation /83/, following VCS Standard v4.7 Section 3.2.10 and confirmed that the project adheres to the requirements set out in the VCS AFOLU Non-Permanence Risk Tool.

At all levels, the audit team evaluated the rationale, appropriateness, and justifications of risk ratings chosen by the PP. Each risk factor was thoroughly assessed for conformance.

It is important to note that AENOR's audit team requested the PP that for all NPR risk factors, to make sure the report provides explanations, justifications and/or documental evidence in accordance with Project Hub instructions. Instructions will be included in table below for each type of sub-group risk.

This way, the PP explained the VVB that for some questions in the NPR tool that are non-applicable, the online tool does not allow a way to indicate the question is "N/A", therefore the responses to such

questions were automatically left empty. For each case where the PP did not include a response to a non-applicable question in the Project Hub, the PP has updated the word document NPRR v4.2 with its justification and shared it with the audit team /83/.

AENOR has checked that information provided in the NPRR is consistent with supporting documents provided. The assumptions and justifications provided to determine the risk rating of each risk factor are elaborated and they are based on provided documents using conservative assessments. AENOR deems that information provided is reliable and appropriate from reliable sources. Thus, the overall risk rating of 14% is credible and realistic.

Internal Risk (1)	Risk Factor and/or Mitigation Description	Risk Rating	VVB Assessment
<b>Project Management</b>	Q1:   Does the project have an adaptive management plan in place that includes a monitoring plan? If No, the project fails the risk assessment. If Yes, proceed to Q2.	YES	The Project's Adaptive Management Plan /83/ identifies, assesses, and creates mitigation plans for potential risks and obstacles to the project implementation and continuity.   For more information about monitoring see Sections 3.3.3, 4.4.1 and 5.5.1 of the VCS CCB PD.   Therefore, AENOR's audit team assessed this information throughout onsite interviews, in which the interviewees recognized that during several meetings these methods were stipulated to be the ones carried out during the project process.
	Q2:   Do any of the following project management risks apply to the project? The PP indicated that none of them apply (a-g) to them. However, as expressed in the previous page, the PP shared an additional support document /54/ in where they demonstrated that (a-g) risk factors do not apply to them (see the demonstration below).	NO	Assessed below.
	a) Species planted (where applicable) associated with more than 25 percent of the stocks on which GHG credits have previously been issued are not native nor proven to be adapted to the same or similar agro-ecological zone(s) as the project area.	0	Not applicable, as the project does not carry planting activities.
	b) Ongoing enforcement to prevent encroachment by outside actors is required to protect more than 50 percent of stocks on which GHG credits have previously been issued.	0	Not applicable.

	c) Management team does not include individuals with significant experience in all skills necessary to successfully undertake the project activities (i.e., any area of required experience is not covered by an individual with at least five years' experience in that area).	0	The project proponent has a multidisciplinary team with 20 years of experience in forest carbon accounting and in the development and implementation of REDD+ projects. In order to confirm the management experience, the VVB substantiated the experience of key personnel through the review of CVs /83/ and site visit interviews to learn about their background.
	d) Management team does not maintain a presence in the country or is located more than one day of travel from the project site, considering all parcels or polygons in the project area.	0	The project proponent has offices in Indonesia. The management team is located less than one day of travel from the project site, as verified during the onsite visit.
	e) Management team has previously failed to submit a loss report within two years of detecting a loss event.	0	Not applicable.
	f) ALM projects: Some or all of the farmers participating in the project have not received training on the improved ALM practices implemented as part of the project or the monitoring and reporting procedures implemented during the crediting period.	0	Not applicable.
	g) ALM projects: Some or all of the farmers participating in the project are unaware of the potential for yields to decrease temporarily due to the transition to improved agricultural practices	0	Not applicable.
	Q3:  Do any of the following mitigations apply to the project?	YES	Assessed below.

	h) Mitigation: Management team includes individuals with significant (i.e., more than five years) experience in AFOLU project design and implementation, carbon accounting, and reporting (e.g., individuals who have successfully managed projects through validation, verification, and issuance of GHG credits) under the VCS Program or other approved GHG programs.	-2	The project proponent has a multidisciplinary team with 20 years of experience in forest carbon accounting and in the development and implementation of REDD+ projects. In order to confirm the management experience, the VVB substantiated the experience of key personnel through the review of CVs /83/ and site visit interviews to learn about their background.
	i) Mitigation (ALM projects): A comprehensive training plan for all farmers participating in the project is in place, covering implementation of planned ALM practices, monitoring and reporting obligations and their potential costs.	0	Not applicable.
<b>Total Project Management (PM): (a + b + c + d + e + f+h+i): 0</b> Total shall not be less than zero.			

In AENOR's opinion, total project management risk rating (0) is properly justified and in accordance with the AFOLU Non-Permanence Risk Tool: VCS V4.2.

Internal Risk (2)	Risk Factor and/or Mitigation Description	Risk Rating	VVB Assessment
<b>Financial Viability</b>	Q1: How long is the project's payback period (i.e., how many years will it take to breakeven)?	<b>e</b>	<b>See answers below (a-e).</b>
	a) The payback period is greater than 20 years from the current risk assessment.	0	Project cash flow breakeven point is 4 years or less from the current risk assessment.
	b) The payback period is greater than 10 years from the current risk assessment, but less than or equal to 20 years.	0	Project cash flow breakeven point is 4 years or less from the current risk assessment.
	c) The payback period is greater than seven and up to and	0	Project cash flow breakeven point is 4 years or less from the current risk assessment.

Internal Risk (2)	Risk Factor and/or Mitigation Description	Risk Rating	VVB Assessment
	including 10 years from the current risk assessment.		
	d) The payback period is greater than four and up to and including 7 years from the current risk assessment.	0	Project cash flow breakeven point is 4 years or less from the current risk assessment.
	e) The payback period is four years or less from the current risk assessment.	0	A Financial Model has been provided showing that the project has adequate financial resources.  AENOR has reviewed the financial analysis spreadsheet /83/ and confirmed that the initial capital investment made before 2017 has been fully recovered and ongoing investments are recovered within one year of being made.
	Q2: What percentage of funding has the project secured to cover the total cash out required before the project reaches breakeven?	i	<b>See answers below (f-i).</b>
	f) Project has secured less than 15 percent of funding needed to cover the total cash out required before the project reaches breakeven.	0	Not applicable. Project has secured 80% or more of funding needed to cover the total cash out before the project reaches breakeven.
	g) Project has secured 15 percent to less than 40 percent of the funding needed to cover the total cash out required before the project reaches breakeven.	0	Not applicable. Project has secured 80% or more of funding needed to cover the total cash out before the project reaches breakeven.
	h) Project has secured from 40 percent to less than 80 percent of the funding needed to cover the total cash out required before the project reaches breakeven.	0	Not applicable. Project has secured 80% or more of funding needed to cover the total cash out before the project reaches breakeven.
	i) Project has secured 80 percent or more of the funding needed to cover the total cash	0	A Financial Model has been provided to demonstrate the financial health of the implementing organizations. The project has been active for more than 10 years

Internal Risk (2)	Risk Factor and/or Mitigation Description	Risk Rating	VVB Assessment
	out before the project reaches breakeven.		operating without interruptions because of the financial sustainability obtained through the sale of VCUs over the years.  AENOR has reviewed the financial analysis spreadsheet /83/ and substantiated that the project has generated 38 million carbon credits from 2010 to 2021, confirming that the revenue from these sales covers more than 80% of the required funding.
	Q3: Does the following mitigation apply to the project?	YES	<b>See the answer below.</b>
	j) Mitigation: Project has available, as callable and secured financial resources, at least 80 percent of total cash out before the project reaches breakeven.	-2	A Financial Model has been provided to demonstrate the financial health of the implementing organizations. The project has been active for more than 10 years operating without interruptions because of the financial sustainability obtained through the sale of VCUs over the years.  AENOR has reviewed the financial analysis spreadsheet /83/ and substantiated that the project has generated 38 million carbon credits from 2010 to 2021, confirming that the revenue from these sales covers more than 80% of the required funding.
<b>Total Financial Viability (FV) = [as applicable, ((b, c, d or e) + (f, g, h or I + j))] = 0</b> Total shall not be less than zero and the sub-total for question two with the mitigation j shall not be less than zero (note: the mitigation only applies to Q2)			

Then, in AENOR's opinion, total financial viability risk rating (0) is properly justified and in accordance with the AFOLU Non-Permanence Risk Tool: VCS v4.2.

Internal Risk (3)	Risk Factor and/or Mitigation Description	Risk Rating	VVB Assessment
<b>Opportunity Cost</b>	Q1   Are the baseline activities subsistence-driven? If No, proceed to Q2. If Yes, proceed to Q3.	NO	The baseline scenario activities are industrial acacia plantations, as justified in Section 3.1.4 of the PD.   AENOR has reviewed the response of the PP in the NPRT as well as the information on the PD. This is crosschecked with the general auditing process documents and other supporting evidence.   Complementary, the audit team, assessed through direct observations and onsite testimonies that the information about the baseline activities of the project is deemed correct and accurate according to the information provided.
	Q2:   What is the NPV of the most profitable alternative land use activity compared to the NPV of the project activity? A response is only required if the answer to Q1 is No.	f)	Assessed below.
	a) Net present value (NPV) of the most profitable alternative land use activity is expected to be at least 100 percent more than that of the project activities.	0	Not applicable.
	b) NPV of the most profitable alternative land use activity is expected to be greater than 50 percent and up to 100 percent more than that of project activities	0	Not applicable.
	c) NPV of the most profitable alternative land use activity is expected to be greater than 20 percent and up to and including 50 percent more than that of project activities.	0	Not applicable.
	d) NPV of the most profitable alternative land use activity is	0	Not applicable.

Internal Risk (3)	Risk Factor and/or Mitigation Description	Risk Rating	VVB Assessment
	expected to be 20 percent or less than that of project activities.		
	e) NPV of project activities is expected to be greater than 20 percent and up to 50 percent more profitable than that of the most profitable alternative land use activity.	0	Not applicable.
	f) NPV of project activities is expected to be over 50 percent more profitable than that of the most profitable alternative land use activity.	-4	AENOR has reviewed the financial analysis spreadsheet /83/ and substantiated that NPV of Acacia Plantation per ha is 1,142 and NPV of project activities is 2,242. Therefore, it is more than 50% of the most profitable alternative activity.
	Q3: Does the project have net positive community impacts? A response is only required if the answer to Q1 is Yes.	-	Not applicable.
	g) Net positive community impacts of project activities are not demonstrated.	0	Not applicable.
	h) Net positive community impacts of project activities are demonstrated.	0	Not applicable.
	Q4: Do any of the following mitigations apply to the project?	YES	See mitigation factor i below.
	i) Mitigation: Project is protected by a legally binding agreement to continue management practices that protect the credited carbon stocks over the duration of the project crediting period.	-2	The Katingan Mentaya Project is implemented inside a government-issued Ecosystem Restoration Concession (IUPHHK-RE) held by PT Rimba Makmur Utama. An ERC is a legally binding concession to manage a state forest area for ecosystem restoration (not conversion), issued for 60 years (renewable), that can be extended once for 30 years, with management obligations set by the license and enforceable under Indonesian law.

Internal Risk (3)	Risk Factor and/or Mitigation Description	Risk Rating	VVB Assessment
			Therefore, the legally binding agreement extends 30 more years beyond 2070 (i.e., to 2105).   This was confirmed through the revision of the IUPHHK-RE and the Government Regulation No.3 2008 Article 52 (1) /83/ which specifically states “IUPHHK of ecosystem restoration inside natural forest in the production forest ... may be granted for a period of 60 (sixty) years and may be extended to another term of 3 (thirty) years.”   AENOR verified this information by reviewing the concession document /77-78/ and AENOR verified this information by reviewing the concession document /37/ and confirmed by an external legal opinion that supported the feasibility of the renewal of another 30 years /36/ crosschecked it through onsite interviews and crosschecked it through onsite interviews.
	j) Mitigation: Project is protected by legally binding agreement to continue management practices that protect the credited carbon stocks for at least 100 years.	0	Not applicable.
	k) Mitigation: Where there is a potential for revenue loss compared to the most profitable alternative land use activity, project is a not for profit or has additional financial support (e.g., via grants, government funding, ecosystem services payments or SD VSta assets) to overcome expected revenue loss.	0	Not applicable.
<b>Total Opportunity Cost (OC) = [as applicable, (a, b, c, d, e, f, g or h) + (i or j) + k]: 0</b> Total shall not be less than zero.			

Then, in AENOR's opinion, total opportunity cost risk rating (0) is properly justified and in accordance with the AFOLU Non-Permanence Risk Tool, v4.2.

Internal Risk (4)	Risk Factor and/or Mitigation Description	Risk Rating	VVB Assessment
<b>Project Longevity</b>	Q1: Did the project request registration on or after 1 January 2024?	NO	AENOR reviewed the validated PD to confirm this information.
	Q2: Does the project have a legally binding agreement that covers at least a 100-year period from the project's start date? If Yes, the project is given a zero score for this risk category. If No, proceed to Q3.	NO	Not applicable.
	Q3: What is the project longevity in years? If you answered Yes to Q1 and the project longevity is less than 40 years, the project fails the risk assessment. If you answered No to Q1 and the project longevity is less than 30 years, the project fails the risk assessment. Please note that projects with project longevity of less than 40 years will be ineligible for the Core Carbon Principles label.	90 years	The project is located inside an Ecosystem Restoration Concession (IUPHHK-RE) that runs 60 years and can be extended once for 30 years. AENOR reviewed the letter of approving the licence of the Ecosystem Restoration Concession /77-78/ to confirm this information.
	Q4: Does the project have a management, financial and monitoring plan for the entire project longevity? If No, the project fails the risk assessment. If Yes, proceed to Q5.	YES	AENOR verified that the MR /1/ and the Adaptive Management Plan /83/ includes a management, financial and monitoring plan for the entire project longevity.
	Q5: Is the project an ARR or IFM project with harvesting? If No, proceed to Q7. If Yes, proceed to Q6.	NO	Not applicable. The project is a REDD+ project.

Internal Risk (4)	Risk Factor and/or Mitigation Description	Risk Rating	VWB Assessment
	Q7:   Does the project have a legal Agreement or requirement to continue the management practice(s)?   If No, proceed to a. If Yes, proceed to b.	YES	Assessed below.
	a) Without legal agreement or requirement to continue the management practice.	7	The Katingan Mentaya Project is implemented inside a government-issued Ecosystem Restoration Concession (IUPHHK-RE) held by PT Rimba Makmur Utama. An ERC is a legally binding concession to manage a state forest area for ecosystem restoration (not conversion), issued for 60 years (renewable), with management obligations set by the license and enforceable under Indonesian law.   AENOR verified this information by reviewing the concession document /77,78/ and crosschecked it through onsite interviews.
	b) With legal agreement or requirement to continue the management practice.	0	Not applicable
<b>Total Project Longevity (PL): 7</b>   Total shall not be less than zero. Any project with a legally binding agreement that covers at least 100 years from the project start date will be assigned a score of zero. Any project that requests registration on or after 1 January 2024 with a project longevity of less than 40 years fails the risk assessment. Any project that requests registration before 1 January 2024 with a project longevity of less than 30 years fails the risk assessment. The selected project longevity shall be supported by a management, financial and monitoring plan.			

The project lifetime is 90 years. Then, in AENOR's opinion, Total Project Longevity risk rating (7) is properly justified and in accordance with the AFOLU Non-Permanence Risk Tool, v4.2.

Therefore, **total internal risk rating** is calculated as the sum of (PM + FV + OC + PL), totalling 7 (according to the NPR tool the total may not be less than zero).

External Risk (1)	Risk Factor and/or Mitigation Description	Risk Rating	DOE Assessment
<b>Land and Resource tenure</b>	Q1:   Has due process been undertaken to discover any disputes over ownership and land, resource access, or use rights? If No, the project fails the risk assessment. If Yes, proceed to Q2.	YES	The Katingan Mentaya Project set up several processes specifically to identify and surface disputes over ownership, land and resource access/use:       • Participatory community mapping &amp; village planning (a “tenure-based” process): the project maps village boundaries, cultivated lands and other land uses, ground-truths data with communities, and even produced “boundary settlement” maps—explicitly to clarify rights and reduce conflicts.     • Formal grievance &amp; redress procedure: a documented mechanism to receive, assess and resolve complaints, aimed at preventing conflicts and handling any reported cases; includes escalation to neutral mediation if needed.       AENOR verified this information through the review of the Grievance Mechanism /68/ and community stakeholder interviews.
	Q2:   Has the project executed a binding legal agreement(s) (such as a contract) securing the legal right to control and operate project activities over the entire project area with all entities that have verified ownership claims or verified land, resource access or use rights (such as customary rights holders)? If No, the project fails the risk assessment. If Yes, proceed to Q3.	YES	The Katingan Mentaya Project is implemented inside a government-issued Ecosystem Restoration Concession (IUPHHK-RE) held by PT Rimba Makmur Utama. An ERC is a legally binding concession to manage a state forest area for ecosystem restoration (not conversion), issued for 60 years (renewable), with management obligations set by the license and enforceable under Indonesian law.   AENOR verified this information by reviewing the concession document /77,78/ and crosschecked it through onsite interviews.
	Q3:   Do the same or different entities hold land ownership and resource access or use rights?	-	Assessed below.
	a) Ownership and resource access or use rights are	0	Not applicable.

External Risk (1)	Risk Factor and/or Mitigation Description	Risk Rating	DOE Assessment
	held by the same entity(ies).		
	b) Ownership and resource access or use rights are held by different entity(ies) (e.g., the government own the land, and the project proponent holds a lease or concession).	2	The Katingan Mentaya Project is implemented inside a government-issued Ecosystem Restoration Concession (IUPHHK-RE) held by PT Rimba Makmur Utama.  AENOR verified this information by reviewing the concession document /77,78/ and crosschecked it through onsite interviews.
	Q4: Is the project in a country/jurisdiction with a history of national, sub-national, or local government ("Government") intervention in land or resource use?	-	See answer e) below.
	c) Government has previously expropriated significant areas of land (i.e., 10% or more) in the project area in the past 20 years.	0	Not applicable.
	d) Government has previously changed land rights in the project's jurisdiction (e.g., cancelled, or blocked land titles, expropriated land or issued overlapping land titles) in the past 20 years.	0	Not applicable.
	e) No instances of Government intervention in the past 20 years or specific instances of expropriation and government intervention in land rights in the project area have been	0	The audit team reviewed a third-party publication produced by CIFOR <sup>1</sup> and carried out diverse stakeholder interviews to substantiate that there are no instances of government intervention in the past 20 years.  AENOR found no signs of expropriation or government intervention in land rights in

<sup>1</sup> <https://www.cifor-icraf.org/knowledge/publication/5278/>

External Risk (1)	Risk Factor and/or Mitigation Description	Risk Rating	DOE Assessment
	conclusively resolved against the government in a court of competent jurisdiction.		the project area that resulted in resolutions against the government in a court of competent jurisdiction.
	Q5: What percent of the project area is affected by disputes over land tenure or ownership?	-	See answer h) below.
	f) Disputes exist in more than 5 percent of the project area.	0	Not applicable. See answer h) below.
	g) Disputes exist in up to and including 5 percent of the project area.	0	Not applicable. See answer h) below.
	h) No disputes exist.	0	The Katingan Mentaya Project activities have been designed and implemented in full participation with project-zone communities following FPIC principles. PT RMU is the sole concession holder.   The audit team reviewed the Grievance mechanism inquiries /68/ to verify that no disputes over land tenure or ownership are unresolved.   This information has been crosschecked with the interviews between AENOR and different stakeholders such as local authorities or community members. The interviewees recognized not to be aware of any type of disputes in the territory.
	Q6: What percent of the project area has disputes over access or use rights?	-	See answer k) below.
	i) Disputes exist in more than 5 percent of the project area.	0	Not applicable.
	j) Disputes exist in up to and including 5 percent of the project area.	0	Not applicable.

External Risk (1)	Risk Factor and/or Mitigation Description	Risk Rating	DOE Assessment
	k) No disputes exist.	0	The Katingan Mentaya Project activities have been designed and implemented in full participation with project-zone communities following FPIC principles. PT RMU is the sole concession holder.   The audit team reviewed the Grievance mechanism inquiries /68/ to verify that no disputes over land tenure or ownership are unresolved.   This information has been crosschecked with the interviews between AENOR and different stakeholders such as local authorities or community members. The interviewees recognized not to be aware of any type of disputes in the territory.
	Q7:   Have the risks of upstream and sea impacts undermining the carbon stocks of a WRC project been demonstrated as insignificant or effectively mitigated for the ten years that follow the risk assessment?	-	m)
	l) Potential upstream and sea impacts are not demonstrated to be insignificant or effectively mitigated.	0	Not applicable.
	m) Potential upstream and sea impacts are demonstrated to be insignificant or effectively mitigated.	0	Katingan Mentaya protects an ombrogenous (rain-fed) peat dome—generally perched above normal river flooding—so direct tidal/saltwater reach into the core is limited; the concern is edge effects and long-run SLR pressure toward the south. Therefore, upstream and sea impacts are insignificant.   Nonetheless, mitigation measures such as canal-blocking/rewetting and fire-management reduce hydrologic drawdown and ignition risk are implemented to mitigate any potential risks.

External Risk (1)	Risk Factor and/or Mitigation Description	Risk Rating	DOE Assessment
			The audit team reviewed the research article Hapsari et al. (2022) <sup>2</sup> to verify this information. The implementation of mitigation measures was verified with direct observations during the onsite visit.
	Q8: Do any of the following mitigations apply to the project?	Yes	Assessed below.
	n) Mitigation: Project area is protected by a legally binding commitment (e.g., a license, conservation easement, conservation servitude, or protected area) to continue management practices that protect carbon stocks for the duration of the project crediting period.	-2	The Katingan Mentaya Project is implemented inside a government-issued Ecosystem Restoration Concession (IUPHHK-RE) held by PT Rimba Makmur Utama.  AENOR verified this information by reviewing the concession document /77-78/ and crosschecked it through onsite interviews.
	o) Mitigation: Where disputes over land tenure, ownership or access or use rights exist, documented evidence is provided that demonstrates the project is taking action to try to resolve the disputes or clarify overlapping claims.	0	Not applicable.
	<b>Total Land Tenure (LT) = [as applicable, ((a or b) + (c, d, or e) + (f, g or h) + (i, j or k) + (l or m) + n + o)] = 0</b> Total shall not be less than zero.		

Then, in AENOR's opinion, total land tenure risk rating (0) is properly justified and in accordance with the AFOLU Non-Permanence Risk Tool, v4.2.

<sup>2</sup> Hapsari KA, Jennerjahn T, Nugroho SH, Yulianto E, Behling H. Sea level rise and climate change acting as interactive stressors on development and dynamics of tropical peatlands in coastal Sumatra and South Borneo since the Last Glacial Maximum. Glob Chang Biol. 2022 May;28(10):3459-3479. doi: 10.1111/gcb.16131. Epub 2022 Mar 21. PMID: 35312144.

External Risk (2)	Risk Factor and/or Mitigation Description	Risk Rating	VVB Assessment
<b>Stakeholder Engagement</b>	Q1: Are local populations, including those living in the project area or within 20 km of the boundary of the project area, reliant on the project area? If No, the risk rating for stakeholder engagement is zero and you can proceed to political risk. If Yes, proceed to Q2.	Yes	There are local populations within 20 km of the boundary of the project area, that benefit from the ecosystem services provided by the project area, such as water regulation as well as accessibility through the concession. The audit team verified this information by interviewing different communities during the onsite visit.
	Q2: Have more or less than 50 percent of stakeholders living within and reliant on the project area been consulted?	-	b)
	a) Less than 50 percent of stakeholders living within the project area and who are reliant on the project area have been consulted.	0	Not applicable.
	b) More than 50 percent of stakeholders living within the project area and who are reliant on the project have been consulted.	0	From 2020 to 2023, 904 consultation meetings were conducted, with an average attendance rate of more than 30 community members, 60% of whom were female.  The audit team confirmed this information by reviewing the stakeholder consultation data /67/ and interviewing different communities during the onsite visit.
	Q3 (as identified in the Project Hub) states that: Have more or less than 20 percent of stakeholders living outside the project area within 20 km of the project area, and who are reliant on the project area been consulted?	-	d)
	c) Less than 20 percent of stakeholders living	0	Not applicable.

External Risk (2)	Risk Factor and/or Mitigation Description	Risk Rating	VVB Assessment
	outside the project area within 20 km of the project area, and who are reliant on the project area have been consulted.		
	d) More than 20 percent of stakeholders living outside the project area within 20 km of the project area, and who are reliant on the project area have been consulted.	0	From 2020 to 2023, 904 consultation meetings were conducted, with an average attendance rate of more than 30 community members, 60% of whom were female.  The audit team confirmed this information by reviewing the stakeholder consultation data /67/ and interviewing different communities during the onsite visit.
<b>Total Stakeholder Engagement [as applicable, (a or b) + (c or d)]: 0</b> Total shall not be less than zero			

During the on-site visit, the VVB could confirm that local stakeholders participated in the different workshops and consultations carried out by project proponent. Then, in AENOR's opinion, total community engagement risk rating (0) is properly justified and in accordance with the AFOLU Non-Permanence Risk Tool, v4.2.

External Risk (3)	Risk Factor and/or Mitigation Description	Risk Rating	VVB Assessment
<b>Political Risk</b>	Q1: What is the governance score for the country?	-0.08	c)
	a) Governance score of less than -0.79	0	Not applicable.
	b) Governance score of -0.79 to less than -0.32	0	Not applicable.
	c) Governance score of -0.32 to less than 0.19.	2	The audit team reviewed the "Worldwide Governance Indicators (WGI)" Database <sup>3</sup> to confirm that the average value for the "Governance

<sup>3</sup>Daniel Kaufmann and Aart Kraay (2023). Worldwide Governance Indicators, 2023 Update (www.govindicators.org). Available at: <https://www.worldbank.org/en/publication/worldwide-governance-indicators>

External Risk (3)	Risk Factor and/or Mitigation Description	Risk Rating	VVB Assessment
			score” is -0.08 for the last 5-year period.
	d) Governance score of 0.19 to less than 0.82.	0	Not applicable.
	e) Governance score of 0.82 or higher.	0	Not applicable.
	Q2: Does the following mitigation apply to the project?	-	Assessed below.
	f) Mitigation: The project is in a country that: 1) is party to the Paris Agreement and has submitted an NDC to the UNFCCC Secretariat in the last five years, 2) includes AFOLU commitments (conditional or unconditional) in its NDC, and 3) has a documented and active climate change plan that includes the project activity.	-2	Indonesia signed the Paris Agreement on 22 Apr 2016 and ratified on 31 Oct 2016 (Party status confirmed by UNFCCC). It also submitted an Enhanced NDC on 23 Sep 2022 (i.e., within the last five years).   Indonesia’s NDC explicitly covers Forestry and Other Land Use (FOLU) and agriculture; in the Enhanced NDC (2022) it raises the national target to 31.89% (unconditional) and 43.20% (conditional) below BAU by 2030, with FOLU a core sector for delivery.   Indonesia has a published FOLU Net Sink 2030 policy with an Operational Plan led by the Ministry of Environment &amp; Forestry—targeting – 140 MtCO<sub>2</sub>e by 2030 via reduced deforestation, peatland restoration, mangrove rehab, and sustainable forest management (i.e., the same activity family as peatland/forest conservation projects). There’s also Presidential Regulation No. 98/2021 establishing the national carbon-pricing framework to implement the NDC.   The audit team reviewed the submitted NDC /83/ and Indonesia’s Climate Actions Towards 2030 /83/ to confirm this information.
<b>Total Political (PC) ((a, b, c, d or e) + f): 0</b> Total may not be less than zero.			

AENOR confirmed the governance score against the Worldwide Governance Indicators Database of the World Bank, in which the average indicator was calculated for the last 5 years. Then, in AENOR's opinion, total political risk (0) is properly justified and in accordance with the AFOLU Non-Permanence Risk Tool, v4.2.

Therefore, **total external risk rating** is calculated as the sum of (LT + SE + PC), totalling 0.

Natural Risk	Score (LS)	Mitigation	Affected by climate change	VWB Assessment
Fire	5	0.5	Yes	The PPs carried out a Fire Management and Mitigation analysis of the project area.   AENOR's team reviewed the Fire Management and Mitigation report document /83/ and the Fire Information for Resource Management System (FIRMS)<sup>4</sup> platform of Nasa to substantiate any hotspots over the project area and confirm that this information is correct, in addition to on-site visit observations and interviews.   According to this information, the significance of fire is deemed to be Minor (5 percent to less than 25 percent loss of carbon stocks) and the likelihood of an extreme event in the Project Area is more than once every 10 years. Thus, the likelihood score (LS) for Fire is "5".   Regarding the mitigation activities, the project has implemented fire prevention and fighting measures and has demonstrated effective implementation of them, including training, monitoring, active firefighting and community awareness, among multiple measures.   The audit team witnessed during the site-visit that all these measures are in place to prevent fire and are already being implemented, aiming to reduce fires over the years.
Pest and Disease Outbreaks	1	0.5	Yes	The significance is deemed insignificant (less than 5 percent loss of carbon stocks) or transient (full recovery of lost carbon stocks expected within 10 years of any event), as the peat layer, which is the major carbon pool, may be affected much less than above ground carbon stock.   Pest and disease outbreaks are extremely rare in natural peat swamp forests in Indonesia, with only one historical case reported in Brunei that had no known harmful impact. Therefore, the risk to natural forests in the project area is

<sup>4</sup> [NASA](#) | [LANCE](#) | [FIRMS](#)

Natural Risk	Score (LS)	Mitigation	Affected by climate change	VWB Assessment
				considered very low. In contrast, outbreaks are more common in monoculture plantations, especially with introduced species. Since replanting in the project will use mixed native species, the likelihood and impact of such outbreaks remain very low. The audit team reviewed several publications (Wiryono, 2013; Anderson, 1961 in Nair, 2000; Barber, 2004; Nair &amp; Sumardi 2000; Rimbawanto 2005; Purnomo 2006; Hardi et al 1996) to crosscheck this information.   According to this information, the Historical Likelihood is considered “Once every 100 years or less frequently, or risk is not applicable to the project area”. Thus, the likelihood score (LS) for Pest and disease outbreaks is “1”.   Regarding the mitigation actions, the project implements continuous monitoring through field operations and remote sensing. In addition, restoration activities implemented allow the peat swamp forest ecosystem to maintain the natural equilibrium. The audit team witnessed during the site-visit that all these measures are in place.
<b>Extreme weather</b>	3	0.5	Yes	Peat swamp forests maintain a shallow water table year-round, even during dry seasons, typically not dropping below 80 cm. Extreme drought may cause minor moisture deficits, but tree mortality is only linked to wildfires, not dryness. Fire risk exists only if an external trigger occurs. Carbon stock impact from drought is negligible. The project area, being a rain-fed water storage ecosystem, is unaffected by flooding; heavy rainfall is beneficial as it keeps water tables high, reducing oxidation and fire risk. Overall, flooding has a net positive impact on the project area.   The audit team reviewed several publications (Andriesse, 1988; Wosten et.al., 2006a; Wosten et.al., 2006b; Ritzema and Wosten, 2002; Wosten, et. al. 2006b) to crosscheck this information.   Regarding the mitigation activities, the project has implemented community-based fire brigades, health programmes, and early warning systems. The audit team witnessed

Natural Risk	Score (LS)	Mitigation	Affected by climate change	VVB Assessment
				during the site-visit that all these measures are in place.
<b>Geological Risk</b>	1	1	No (as this is not affected by climate change, it is computed separately from the other 3 risks)	The project area in southern Borneo is geologically stable and unaffected by volcanoes, earthquakes, or tsunamis. It lies on the Eurasian tectonic plate, far from active plate boundaries. Borneo has no active volcanoes and no historical records of major earthquakes. A minor tectonic earthquake (magnitude 4.3–4.5) occurred in central Kalimantan in 2023, classified as light intensity, with no impact on carbon stock or project conditions.   The audit team reviewed several publications (Simkin &amp; Siebert, 1994; Hamilton &amp; Warren, 1974) to crosscheck this information.
<b>Total Natural Risk (as applicable, F + PD + W + G + ON): 4.5</b> Determined by LS × M.				

Then, in AENOR's opinion, **total natural risk rating** (4.5) is properly justified and in accordance with AFOLU Non-Permanence Risk Tool, v4.2.

Future climate impact: Regarding the AFOLU Non-Permanence Risk Tool, the project area is located within the following reference region: S.E. Asia (100%). Moreover, the selections made by the PP in the NPR Verra Project Hub tool for assessment of future climate impact risks are deemed conservative, as the assumptions were that there will be negative impacts in all areas affected by future climate risks.

Adaptative capacity: The project demonstrates at least 5 criteria of adaptative capacity. These criteria are:

- Variety
- Learning capacity
- Room for change
- Leadership
- Resources
- Fair governance

Regarding AFOLU Non-Permanence Risk Tool v4.2, the Sea Level Rise (SLR) risk shall be assessed where the project is in a coastal zone using the AFOLU Non-Permanence Risk Assessment Calculation Tool. The project area is not located in a coastal zone, so this SLR risk is not applicable to this project (as identified in the table below).

Below is the assessment for the future climate impact on natural risk:

Future Climate Impact on Natural Risk	Aggregated Subtotal Risk	Future Impact Factor	Total
Natural risk associated with climate change impact (NR-c)	4.5 <sup>5</sup>	1.18	5.31
Natural risk NOT associated with climate change impact (NR-nc)	1 <sup>6</sup>	1	1
Sea Level Rise (SLR)	N/A (as indicated in the Verra Project Hub Total Natural Risk Summary)	N/A (as indicated in the Verra Project Hub Total Natural Risk Summary)	0
<b>Total Natural Risk</b>	<b>6.31</b>		

Risk Category	Rating
a) Internal Risk	7
b) External Risk	0
c) Natural Risk	6.31
<b>Overall Risk Rating (a + b + c) <sup>7</sup></b>	<b>14</b>

AENOR has checked that information provided in the Non-Permanence Risk Report through the Project Hub, as well as supporting documents complementary to the NPR tool in the Verra Hub. The assumptions and justifications provided to determine the risk rating of each risk factor are developed and they are based on provided documents using conservative assessments. AENOR deems that information provided is reliable and appropriate from official sources, thus, the overall risk rating is credible and realistic.

<sup>5</sup> It refers to Fire, Pests and Disease Outbreaks and Extreme Weather.

<sup>6</sup> It refers to Geological Risk (not affected by climate change).

<sup>7</sup> The overall risk rating shall be rounded up to the nearest whole percent, being 12% the minimum rating, according to Non-Permanence Risk Tool v4.2.

#### 4.4.4 Optional Gold Level: Climate Change Adaptation Measures (CCB, GL1.3)

The Katingan Mentaya Project has implemented actions to bolster community and biodiversity resilience by implementing adaptation options through a variety of project activities. These measures include land conservation, forest regeneration, public health improvements, and participatory planning. Strategies implemented to enhance adaptation encompass avoiding peatland drainage, deforestation prevention, habitat restoration, fire prevention, species protection, and reducing hunting pressures. Participatory planning with local communities focused on climate-smart agriculture, drought-resistant rice varieties, alternative livelihoods, and environmental education to support adaptation and strengthen community resilience. Alternative livelihoods, environmental education, rainwater harvesting and water recycling and improved public health are other strategies considered in participatory planning processes. In addition, annual monitoring and assessment of the project's impact on forest ecosystems, water resources, and biodiversity are conducted to inform adaptive management strategies and ensure continuous improvement.

The audit team reviewed several evidences to substantiate these measures, including the impact assessment report-2023 /71/, community meeting 2020-2023 /58/, trainings /63/, Health improvement /60/, Education /62/, Livelihood /61/, Training health care /60/, Report Kesmas PMDH /60/, MOU with Puskesmas /60/, Pos yandu /60/, Pos yandu terapung (floating mobile clinic) /60/, and KMP Framework for combating Stunting /60/, HEALTH New Community Tracker\_17 Jan 2025\_DPL /60/, among others. The audit team crosschecked this information during the on-site visit by interviewing community members, confirming that adaptation measures were implemented through participatory planning with local communities.

Therefore, AENOR confirms that the project activities implemented delivered the intended impacts of assisting communities and biodiversity to adapt to the probable impacts of climate change.

#### 4.4.5 Optional Gold Level: Climate Change Adaptation Benefits (CCB, GL1.4)

Climate change adaptation benefits of the Katingan Mentaya Project were evaluated using the Costing Nature Policy Support System, analyzing vegetation cover data from 2020–2023 and monitoring data from 2021–2023 to assess progress and effectiveness. Using 2020 as the baseline, annual land cover scenarios were developed to measure impacts on hydrological functions and ecosystem services, such as water regulation and erosion control, despite minimal short-term changes. The analysis was conducted at two scales: a 1-km regional scale to understand broader impacts in Central Kalimantan and a 1-hectare project scale for detailed assessment. This multi-scale approach enabled evaluation of conservation efforts, climate adaptation benefits, and long-term effects on downstream communities and biodiversity, providing insights into the project's role in enhancing water quality, availability, and resilience against climate change.

During this monitoring period, Central Kalimantan lost about 271,000 hectares of forest, with deforestation concentrated in unprotected southern areas and even affecting national parks like Tanjung Putting and Sebangau. Despite this regional trend, the Katingan Mentaya Project successfully conserved critical peatlands that maintain water tables, prevent saltwater intrusion, and provide climate adaptation benefits for biodiversity and local communities while preserving irrecoverable carbon stocks. The following adaptation benefits of the projects have been reported:

- **Forest Cover Scenarios:** Between 2020 and 2023, the Katingan Mentaya Project achieved notable forest recovery across more than 500 hectares, despite minor logging in some areas. This recovery has contributed to stabilizing hydrology and delivering climate adaptation benefits for local communities and biodiversity, particularly in freshwater ecosystems. Increased forest cover improves water regulation, reduces soil erosion, and prevents sedimentation, which in turn safeguards soil nutrients, limits carbon loss, and mitigates saltwater intrusion in downstream estuaries.
- **Water Balance:** The project area maintained a plentiful surface water balance ranging from 1,438 mm/year to 2,595 mm/year, averaging 1,567 mm/year. Overall changes between 2020 and 2023 were neutral, with localized variations linked to forest cover changes and minor logging events. Forest recovery areas exhibited slightly higher evapotranspiration and water storage capacity, supporting long-term water regulation. Future improvements in soil data and regional rainfall modeling could enhance understanding of hydrological benefits, while continued monitoring will be critical for managing water resources during dry years.
- **Runoff Regulation:** Analysis from 2022–2023 indicates that conservation and recovery efforts have positively influenced runoff regulation, reducing flooding potential and improving water infiltration. While some areas showed minor declines due to logging, regions with forest recovery experienced improved natural flow regulation. These measures support biodiversity, local communities, and economic activities such as rice production, while also benefiting navigation and irrigation downstream. Ongoing monitoring will inform future river management strategies in the project zone.
- **Overall Climate Adaptation Benefits:** The Katingan Mentaya Project's interventions have strengthened ecosystem services essential for climate resilience, including water regulation, erosion control, and runoff management. By conserving peatlands and restoring forests, the project helps maintain hydrological stability, protect freshwater biodiversity, and secure irrecoverable carbon stocks. These outcomes underscore the importance of targeted conservation actions and adaptive water management strategies to sustain ecological flows and community livelihoods in Central Kalimantan.

AENOR has thoroughly reviewed the replanting and rewetting plans and strategies/42/, which are designed to restore degraded peatland ecosystems and enhance their ecological functionality. These strategies aim to increase vegetation cover, stabilize soil structure, and improve hydrological balance by maintaining optimal water tables. Rewetting reduces peat oxidation and fire risk, thereby preserving irrecoverable carbon stocks and supporting long-term climate resilience. Combined with replanting efforts, these measures promote biodiversity recovery, improve water regulation, and strengthen ecosystem services essential for local communities and downstream areas. Overall, these interventions are expected to significantly enhance the health and resilience of the peatland ecosystem, contributing to both mitigation and adaptation objectives.

The verification team contrasted during the on-site visit the information provided in the MR by interviewing community members. Interviewees recognized that the project activity has a positive impact on forest cover, water balance, runoff regulation and overall adaptation benefits.

Therefore, AENOR confirms that the assessment of impacts reported is accurate and the project activities implemented assist communities and biodiversity to adapt to the probable impacts of climate change.

## 4.5 Community

### 4.5.1 Community Impacts (CCB, CM2.1)

The MR stated in Section 4.1.1, The project area contains no permanent human settlements. The wider project zone outside of the project area, on the other hand, encompasses 34 village communities with an estimated population of 47,268 people living in 12,364 households. These villages fall under the territorial administration of Mendawai, Kamipang, and Bengkurung sub-districts of Katingan District, and Seranau and Pulau Hanaut sub-districts of Kotawaringin Timur District. In line with the updated PD in Section 4.2.1, community impacts achieved by the project during this monitoring period for those five groups are the following:

- Women (from all villages):
  - Increased participation in project consultations; training; economic opportunities
  - The impacts of women (assessed by reviewing the impact assessment report-2023 /71/, community meeting 2020-2023 /58/, Planning Division – Stakeholder engagement 2021-2023 /67/, the trainings /63/, Well-being calculations /65/, Employment /59/ and onsite interviews)
- Youth (recent graduates at risk of unemployment or relocation):
  - Providing job training and economic opportunity to ensure that young adults are employment-ready and equipped with the skills needed to excel in their chosen fields. (assessed by reviewing the impact assessment report-2023 /71/, community meeting 2020-2023 /58/, Planning Division – Stakeholder engagement 2021-2023 /67/, Employment /59/, trainings /63/, Education /65/, Pepohonan-Environment education program /62/ and onsite interviews)
- Children, pre-schools (from all villages)
  - Improved access to quality education for early childhood Development.
  - Children have better chances for success in school and higher future earnings, helping them break the cycle of poverty. It also builds stronger communities by reducing inequalities and promoting social harmony.
  - The impacts of children (assessed by reviewing the impact assessment report-2023 /71/, community meeting 2020-2023 /58/, Planning Division – Stakeholder engagement 2021-2023 /67/, Employment /59/, Gasing Method Math Program for Teacher /62/, Education /62/, 2023 CALISTUNG Mentaya Seberang /62/, Pepohonan-Environment education program /62/ and onsite interviews).

- Community members with at-risk occupations (gold miners, illegal loggers, smallholder farmers)
  - Job training and economic opportunities, community members have been able to shift to legal, environmentally friendly jobs and maintained or even improved their income and quality of life.
  - The impacts of these community members (assessed by reviewing the impact assessment report-2023 /71/, community meeting 2020-2023 /58/, Planning Division – Stakeholder engagement 2021-2023 /67/, Employment /59/, trainings /63/, Education /62/ Non-Formal Education Paket ABC /62/, Pepohonan-Environment education program /62/, Wellbeing calculation 1x\_revised\_15April2025\_SDG /62/ and onsite interviews)
- Elderly, children (from all villages)
  - Improved health care, improved community healthcare facilities has resulted in better health outcomes, early disease detection, and more effective treatment for both the elderly and children.
  - The impacts of elderly, children ((assessed by reviewing the impact assessment report-2023 /71/, community meeting 2020-2023 /58/, Planning Division – Stakeholder engagement 2021-2023 /67/, Training health care /60/, Report Kemas PMDH /60/, MOU with Puskesmas /60/ Pos yandu /60/, Pos yandu terapung (floating mobile clinic) /60/, KMP Framework for combating Stunting /60/, HEALTH New Community Tracker\_17 Jan 2025\_DPL /60/ and onsite interviews).

The project proponent has provided different evidence to demonstrate the community benefits mentioned above. Some of these evidence are Stakeholder consultations /67 /, trainings /63/, Health improvement /60/, Education /62/ and Livelihood documents /61/. Also, the VVB has reviewed the 08-MOU with villages and local institution /58/ such as village government, subdistrict Kecamatan government, Puskesmas (health government facility), government research institution (BRIN) and University. Additionally, the audit team has verified these benefits through the onsite visit, where different interviews have been carried out and other documentation such as contracts has been shown to the verification team. Also, AENOR has reviewed the Commdev PMDH SOP Protocols /76/ in which RMU is committed to mitigating negative risks and impacts in order to maximize the positive effects of projects in the communities where the company works. Therefore, it is the opinion of AENOR that the assessment of impacts is accurate and reflects faithfully the project benefits for communities.

#### 4.5.2 Negative Community Impact Mitigation (VCS, 3.19; CCB, CM2.2)

During first site visit in August 2025 and interviews with different stakeholders and local community groups, the audit team identified potential negative impacts such as pollutants (air, noise, discharges to water, waste generation, release of hazardous materials), the safety of vulnerable groups like women, girls, children and marginalized communities, and illegal activities, particularly illegal logging or mining

within protected forests, hunting of protected species, and the use of fire for land clearing that could harm biodiversity.

The PP provide different evidence to demonstrate negative community impact mitigation as in line with PD updated section 4.2.2 and in the MR statement in the section 4.1.2 that the PP have implemented various activities and processes to mitigate potential negative impacts on community well-being and to maintain or enhance high conservation value (HCV) attributes. The implementation through 3 approaches which are (1) Participatory planning process, (2) Precautionary Principle, (3) Monitoring and continuous engagement, (4) Safety and inclusivity measures for vulnerable groups, and (5) Alignment with the precautionary principle. Some of the evidence are the impact assessment report-2023 /71/, community meeting 2020-2023 /58/, Planning Division – Stakeholder engagement 2021-2023 /67/ and Commdev PMDH SOP Protocols /76/ in which RMU is committed to mitigating negative risks and impacts.

As confirmed by project staff, guard post staff and fishermen during interviews in the site visits, AENOR deems the information provided in the MR is correct.

#### 4.5.3 Net Positive Community Well-being (VCS 3.19; CCB, GL1.4, CM2.3)

The project is designed to create net positive impacts for community groups within the project area as describe in PD updated section 4.2.3. The project proponent has provided benefit to all groups within the project zone, ensure clean water availability during dry seasons highlights a proactive approach in addressing essential community needs amidst changing climate conditions, safeguarded high conservation values related to community well-being as detailed in MR Section 4.3.1 and strengthening community and biodiversity resilience against the probable impacts of climate change. This includes the restoration of peat swamp ecosystems and reforestation, which are crucial for carbon sequestration and maintaining ecological balance.

During this project period, a total 6,581 community members (35% women) experienced direct benefit from health, education, or livelihood programmes, which are (1) 3,987 individuals (15% women) reported improved livelihoods through the provision of skills, training, financial management, mentorship, capital, assets, and small business development, creating additional income streams (e.g., microfinance, agriculture, weaving, home-based microenterprise, livelihood training), (2) 2,417 people (67% women) benefited from expanded Posyandu services, Health education program, (3) An average of 176 full-time jobs were created annually, with 21% held by women, (4) 268 people (29% women) gained access to safe drinking water, (5) access improved for 640 people (50% women/girls); 241 adults certified; environmental curricula introduced in 21 schools and (6) 2,364 trained (38% women), especially in fire prevention, microfinance, and livelihoods. PP provide different evidence to demonstrate these efforts and some of the evidence are the impact assessment report-2023 /71/, community meeting 2020-2023 /58/, trainings /63/, Health improvement /60/, Education /62/, Livelihood /61/.

The interviews with project staff and community members substantiated that the project's success in not only enhancing community well-being but also equipping communities to adapt and thrive in the face of climate change challenges. In opinion of AENOR, the claim of net positive stakeholder well-being impacts

during the monitoring period is supported by evidence, is credible and reflects faithfully the project benefits to these communities. According to AENOR observations, the net impacts of the project activities are positive for both stakeholder groups compared with their anticipated well-being conditions under the without-project.

#### 4.5.4 Protection of High Conservation Values (CCB, CM2.4)

Section 4.1.4 of the MR describes the measures applied to maintenance of the high conservation value (HCV) attributes related to communities.

HCV 4 is related to key ecosystem services, provided by the KMP project area. The PP actively restores degraded peat swamp forests, which improves water flow stability, reduces fire risks, and prevents peat subsidence, Erosion and Soil Nutrient Maintenance and Saltwater Intrusion Prevention. These services are protected through fire management strategies, forest patrols, and increased forest cover. The restoration of natural peat hydrology has also improved water retention and flow regulation, which benefits water quality and fish habitats. While the increased forest cover and biodiversity suggest that this HCV is being safeguarded.

HCV 5 is related to the basic needs of local communities, as the project areas provide Non-Timber Forest Products. The PP actively protects and restores natural forests to ensure sustained access to essential resources such as rattan and medicinal plants, generating alternative income sources and supports local businesses. The integration of sustainable practices ensures the ongoing availability of natural resources for local communities.

HCV 6 is related to Culturally Significant Sites where the project involves local communities in identifying and safeguarding areas of cultural importance. Formal protection and community-driven management eliminate risks of cultural site degradation or displacement.

During the visit, the audit team interviewed community groups member including women and youth group and reviewing different documents provided by the PP, some of evidences are the impact assessment report-2023 /71/, community meeting 2020-2023 /58/, Planning Division – Stakeholder engagement 2021-2023 /67/, PDD HCV assessment /43/, HCV maps /43/, and KMP publications related to biodiversity for MR /43/.

The PP utilizes the community and biodiversity team on the ground to continuously monitor for any potential negative impacts on these HCVs in the project area during the monitoring period. In the opinion of AENOR, none of the project activities have had, nor are likely to have, a negative impact on community-related HCVs. They are designed to either protect or enhance existing HCVs, as was verified by AENOR during the verification process.

As confirmed during the on-site visit, the project proponent is providing improvement for environmental services and the activities carried on during the MR have covered the basic needs of local people. Different employment and trainings have been gathered by the local communities. Therefore, verification team is able to confirm high conservation values have not been negatively affected by the project.

#### 4.5.5 Other Stakeholder Impacts (VCS, 3.18; 3.19; CCB CM3.2-CM3.3)

Section 4.2 of the MR gathered information about the positive and potential negative impacts in the offsite stakeholders. Since there are not permanent human settlements in the project area, all community groups of 34 villages (~47,268 people) in the project zone are classified as other stakeholders.

The community monitoring plan presents the achievements of KMP's community development program during this monitoring period. Below, highlights of the community development program and impacts on other stakeholders during the monitoring period are presented.

- Improved Livelihoods: 3,987 individuals (15% women) reported improved livelihoods through the provision of skills, training, financial management, mentorship, capital, assets, and small business development, creating additional income streams (e.g., microfinance, agriculture, weaving, home-based microenterprise, livelihood training).
- Employment: An average of 176 full-time jobs were created annually, with 21% held by women. Additionally, around 90,000 daily work opportunities were generated, benefiting approximately 361 local community members—12% of whom were women.
- Training: 2,364 trained (38% women), especially in fire prevention, microfinance, and livelihoods.
- Health: 2,417 people (67% women) benefited from expanded Posyandu services, Health education program, hygiene programmes, and WASH infrastructure (e.g., wells construction and removal of river toilet).
- Education: Access improved for 640 people (50% women/girls); 241 adults certified; environmental curricula introduced in 21 schools.
- Water: 268 people (29% women) gained access to safe drinking water.
- Well-being (Composite Indicator): 6,581 community members (35% women) experienced direct benefit from health, education, or livelihood programmes.

The majority of the project's community development activities are directly focus on these other stakeholders. The majority of the livelihoods of these community members do not derive from the project area, so there is no negative impact as result of project activities on the project area. On the contrary, AENOR could verify that net positive community impacts from the project activities within the project area have also positively affected stakeholders not directly impacted by these activities, as is the case with health related to fires on the project area.

AENOR has reviewed the impact assessment report-2023 /71/, community meeting 2020-2023 /58/, trainings /63/, Health improvement /60 /, Education /62/, Livelihood /61/, which have been crosschecked with the interviews performed during the onsite visit, and the audit team concluded that the likelihood of net negative impacts on the well-being of other stakeholder groups is adequately addressed in the monitoring report and the net impacts of project activities on the well-being are positive.

AENOR also visited some of the facilities mentioned above and confirms the correct description of the benefit to other stakeholders.

#### 4.5.6 Community Monitoring Plan (CCB, CM4.1, CM4.2, GL2.2, GL2.3, GL2.5)

A plan for monitoring community was developed early in the project lifetime and successfully validated and verified. Community monitoring plan as per PD Section 4.4.1, including the objectives, theme, key indicators, indicator or variable, data collection method, targeted community, monitored impacts, frequency of monitoring and results of the most recent monitoring, is included in Section 4.3.1 of the MR. Through document review AENOR confirmed the monitoring plan is in place and monitoring is going on in accordance with the PD. The monitoring work was done during the monitoring period, and the monitoring was undertaken by professionally trained teams. The PP has demonstrated that monitoring is able to identify positive and negative impacts on the more vulnerable people in the communities. Regular communication is kept between project staff and community stakeholders to get feedback regarding their attitudes and expectations toward the project and other aspects of life in the community.

The verification team assessed the evidence provided in relation to stakeholder consultations /67/ which are demonstrates the community participation in the monitoring plan. The evidence provided have been contrasted with the RMU Impact Evaluation Puter Report 2023\_Final /71/, 12-MRV Tracker & TOC /70 / and RMU Impact Evaluation Report 2023\_Final /71/ and asked during the visit to confirm dates, frequency and sampling methods used.

Community monitoring is structured in several indicators, in accordance with the PD, the results of which were verified by the audit team by the review of corresponding evidence: Community Well-being /65/, Education and Capacity Building /62,63/, Health and Sanitation /60,64/, Livelihoods and Income /59, 61/, Community Resilience /71/, Women's Participation /71/, Youth Engagement /71/, HCVs Related to Community Well-being /65/, and Governance and Institutions /66,73/.

Finally, these evidence are in accordance with the validated project design and with the procedures and systematics used in the verification event. Complementary, through the onsite visit, the audit team assessed through interviews the implementation of the monitoring activities with the different stakeholders and activities. AENOR confirms that community monitoring plan is implemented as per validated CCB-VCS-PD. AENOR also reviewed the previous verification documents and confirms that the information is reliable based in the changes between previous and current MR results.

The monitoring plan for community is properly designed, and it includes very useful parameters. The table includes data from the focal issue, the indicator variable within each result, the targeted stakeholder, the predicted impact, the frequency of monitoring and the results for 2020 to 2023. AENOR reviewed all columns of the table and crosschecked these figures with the database and additional evidence. Some of these results were also crosschecked onsite with testimonies or observations.

#### 4.5.7 Community Monitoring Plan Dissemination (CCB, CM4.3)

The community monitoring plan is available for public review at the project office. The PP provided printed summaries of the monitoring reports to project community members, other stakeholders and beneficiaries of project activities, and provided printed copies to local government officials and posted them in community center locations and at all patrol post in the project area. The project also publicized a variety of informational materials in both Bahasa Indonesia and English through the use of a combination of promotional materials such as letters, signs, banners, and announcement at community meetings and workshops.

This was verified by the audit team during stakeholder interviews, in which interviewees confirmed that they were aware of the results of the monitoring results and that the PP shares them on a regular basis.

#### 4.5.8 Optional Gold Level: Short-term and Long-term Community Benefits (CCB, GL2.2)

The MR Section 4.4 states that the Katingan Mentaya Project has demonstrated that it is on track to generate both short-term and long-term net positive well-being benefits for smallholders and community members, as described below:

- Short term benefits in terms of alternative livelihoods, health and education improvements, capacity building and social cohesion. The project has introduced agroecology, microfinance programs, ecotourism, access to healthcare and education, and at the same time the project significantly enhanced community capacity through training programs and participatory approaches with various critical areas such as sustainable farming, biodiversity monitoring, fire prevention, agroecology, microfinance and sustainable livelihood management. As per project resulted benefit for 2,417 local community members accessed healthcare services, 376 students and 20 teachers participated in environment and health educational programmes, and total 2,364 community members (38 women) were trained. (Assessed with reviewed RMU Impact Evaluation Puter Report 2023\_Final /71/, community meeting 2020-2023 /58/, Planning Division – Stakeholder engagement 2021-2023 /67/, the trainings /63/, Well-being calculations /65/, Gasing Method Math Program for Teacher /62/, Education /62/, 2023 CALISTUNG Mentaya Seberang./62/, Training health care /60/, Report Kesmas PMDH /60/, MOU with Puskesmas /60/, Pos yandu /60/, Pos yandu terapung (floating mobile clinic) /60/, KMP Framework for combating Stunting /60/, HEALTH New Community Tracker\_17 Jan 2025\_DPL /60/ and onsite interviews).
- Long term benefits in term of sustainable resource management, climate resilience, institutional strengthening and policy integration and long-term economic stability. The impact assessment has been conducted in 2023 through three kinds of activities which are (1) midline studies in villages within the Katingan Regency area, (2) baseline studies in villages within the East Kotawaringin Regency area, and (3) impact and evaluation studies for community development activities in all partnering villages. The project has demonstrated that the average household income has increased across the project area, demonstrating the economic benefits of project interventions and a gradual rise in average annual household income was recorded between

2014 and 2023. (Assessed with reviewed RMU Impact Evaluation Puter Report 2023\_Final /71/, community meeting 2020-2023 /58/, Planning Division – Stakeholder engagement 2021-2023 /67/, the trainings /63/, Well-being calculations /65/, Gasing Method Math Program for Teacher /60/, Education /62/, 2023 CALISTUNG Mentaya Seberang./62/, Health care Training /60/, Report Kesmas PMDH /60/, MOU with Puskesmas /60/, Pos yandu /60/, Posyandu terapung (floating mobile clinic) /60/, KMP Framework for combating Stunting /60/, HEALTH New Community Tracker\_17 Jan 2025\_DPL /60/ and onsite interviews).

The PP provided the audit team with different evidence tracking short and long terms net positive well-being benefits for the community in 34 villages of project zone. During the August and September onsite visits, the verification team has interviewed the youth group, women groups, head of villages and subdistrict, head of LPHD, farmer groups and RMU project staff to evaluate the impacts for household and community groups, and very clear information that the project has supported significantly for their livelihood and well-being in short- and long-term period.

According to AENOR observations, the reported net positive well-being impacts of the project activities during the monitoring period are supported by evidence, are credible and faithfully reflect the project benefits to these communities, being deemed positive for household and community groups.

Therefore, in the opinion of AENOR, the project is verified for gold level status of its exceptional community benefits and is on track to generate short term and long-term net positive well-being benefits for smallholders and community members.

#### 4.5.9 Optional Gold Level: Smallholder/community member Risks (CCB, GL2.3)

The MR section 2.2.7 identified potential risks could arise are soil degradation and erosion that could potentially loss of community livelihoods due to declining agricultural productivity, water scarcity and watershed stress that potentially affecting communities, wildfire risk that could potentially threat to community safety, pest and disease outbreaks (agriculture/forests) that could decrease agricultural yields and food security, land tenure and access conflicts that could potentially disruption in community land access and conflicts over resource use and leading to unsustainable practices. The verification team assessed with reviewed the RMU Impact Evaluation Puter Report 2023\_Final /71/, 12-MRV Tracker & TOC /70 / and RMU Impact Evaluation Report 2023\_Final /71/, Planning Division – Stakeholder engagement 2021-2023 /67/, stakeholder consultation /67/ and during onsite visit has interviewed the youth group, women groups, head of villages and subdistrict, head of LPHD, farmer groups and RMU project staff.

In opinion of AENOR, the PP has successfully managed the identified risks with continuous community engagement through FPIC processes and collaboration with RMU community development staff to ensure that the community is actively involved in decision-making. To prevent conflicts, the project includes equitable benefit-sharing mechanisms, capacity-building initiatives, and alternative livelihood programs. Therefore, AENOR considers that the project is verified for gold level status of its exceptional community benefits in term to manage the identified community member risks.

#### 4.5.10 Optional Gold Level: Marginalized and/or Vulnerable Community Groups (CCB, GL2.4)

The MR section 4.4.2 describes in the table how the project generates net positive impacts on well-being, identified and address the negative impacts that might prevent benefits and appropriate measures to avoid any marginalized and/or vulnerable smallholders/community members. Additionally, in appendix 2 of MR stated that exclusion of marginalized groups reduced social equity, ineffective community engagement (women, youth, smallholder farmers, low-income households, disabled community members, elderly population) from decision-making.

The project identified women, youth, smallholder farmers, low-income households, disabled community members, elderly population from 34 villages as marginalized and vulnerable groups, and demonstrated in livelihood, health, education and training activities that marginalized and vulnerable groups being able to participate and gain the benefits from the project implementation such as sustainable farming techniques, agroecology and reforestation jobs, microfinance programs, and social forestry programs. (Assessed with review RMU Impact Evaluation Puter Report 2023\_Final /71/, community meeting 2020-2023 /58/, Planning Division – Stakeholder engagement 2021-2023 /67/, the trainings /63/, Well-being calculations /65/, Gasing Method Math Program for Teacher /62/, Education /62/, 2023 CALISTUNG Mentaya Seberang /62/, Training health care /60/, observation and onsite interviews).

During the visit, the verification team interviewed some of women, elderly, farmer and youth groups member as the marginalized and vulnerable groups and verify how the project demonstrated to addressed any barriers and takes appropriate measures to avoid and mitigate negative impacts to marginalized and vulnerable groups. The audit team observed that the project conducted specific \ training tailored to address barriers of marginalized and vulnerable group needs and ensures have access to resources and opportunities as provided by the project. The audit team crosschecked the evidence provided by the PP with reviewed RMU Impact Evaluation Puter Report 2023\_Final /71/, 12-MRV Tracker & TOC /70 / and RMU Impact Evaluation Report 2023\_Final /71/, trainings /63/, Well-being calculations /65/, stakeholder consultation / 67 /. In opinion of AENOR, the PP successfully and adequately fulfilled the requirements of GL2.4 of the Climate, Community & Biodiversity Standards, generates net positive benefits, addressed their barriers and takes appropriate measures to avoid the negative impacts, through implementing gender-sensitive policies and activities ensuring women participation in decision making, project activities, and others.

#### 4.5.11 Optional Gold Level: Net Impacts on Women (CCB, GL2.5)

The PP describes in the MR section 4.4.3 that women has been instrumentally and successfully gain the women involvement and participation in the activities, and generates net positive impacts on the well-being of women of Katingan Mentaya Project during monitoring period, such as 70% of women participating across multiple dimensions including biodiversity monitoring, fire prevention patrols, reforestation, livelihood enhancement and financial empowerment, 11 women-led microfinance groups were providing small loans, saving schemes, and financial literacy training to over 340 women. (Assessed with review the impact assessment report-2023 /71/, community meeting 2020-2023 /58/, Planning

Division – Stakeholder engagement 2021-2023 /67/, the trainings /63/, Well-being calculations /65/, Employment /59/ and onsite interviews).

During the onsite visit, the verification team interviewed the women group as well as women of microfinance groups, women group leader, women of village treasures and observed significant influence on decision making process and participation from the women groups in the project activities during monitoring period. In opinion of AENOR, the project has significantly addressed the net positive benefits on the well-being of women and maintain high dynamic level of participation among women, community members and project staff. Therefore, AENOR deems that the project fulfills the CCB requirements.

#### 4.5.12 Optional Gold Level: Benefit Sharing Mechanisms (CCB, GL2.6)

See Section 4.3.17 of this Verification Report.

#### 4.5.13 Optional Gold Level: Governance and Implementation Structures (CCB, GL2.8)

The CCB VCS PD section 4.5.8 and MR section 4.4.5 describes that the governance and implementation structures of the Katingan Mentaya Project have been designed to promote the full and effective participation of smallholders and community members in decision-making and implementation processes. The PP provided various evidence to the audit team to verify the governance and implementation structures as below:

- The project operates under a framework that includes ecosystem restoration, forest conservation, research and development, livelihood development, and community resilience. The project facilitated over 900 community meetings and 200 participatory planning sessions, engaging 28,516 community members across diverse villages during monitoring period. (Assessed with review the RMU Impact Evaluation Puter Report 2023\_Final /71/, 12-MRV Tracker & TOC /70 / and RMU Impact Evaluation Report 2023\_Final /71/, Planning Division – Stakeholder engagement 2021-2023 /67/, community meeting 2020-2023 /58/, Planning Division – Stakeholder engagement 2021-2023 /67/, the trainings /63/, and onsite interviews).
- A robust participatory governance framework anchored in the Musyawarah Desa (village assemblies) and continues consultation process. The development programmes are designed by and for local people, focusing on improving well-being, local opportunities, and sustainable economic prospects for approximately 42,000 people living in 34 villages within the project zone. (Assessed with reviewed RMU Impact Evaluation Puter Report 2023\_Final /71/, community meeting 2020-2023 /58/, Planning Division – Stakeholder engagement 2021-2023 /70/, the trainings /63/, Well-being calculations /65/, and onsite interviews).
- The project implementation strategy integrates environment protection with social well-being and economic empowerment program such as agroecology farming, training, chemical free farming methods, floating health service to access medical care for community in remote areas. (Assessed with reviewed the Community meeting 2020-2023 /58/, Planning Division – Stakeholder engagement 2021-2023 /67/, the trainings /63/, Gasing Method Math Program for

Teacher /62/, Education /62/, 2023 CALISTUNG Mentaya Seberang./62/, Training health care /60/, Report Kesmas PMDH /60/, MOU with Puskesmas /60/, Pos yandu /60/, Posyandu terapung (floating mobile clinic) /60/, KMP Framework for combating Stunting /60/, HEALTH New Community Tracker\_17 Jan 2025\_DPL /60/ and onsite interviews)

- Data collecting and monitoring include community participation and verification through MoUs with villages, ensures full transparency and accountability. (Assessed with reviewed RMU Impact Evaluation Puter Report 2023\_Final /71/, 12-MRV Tracker & TOC /70 / and RMU Impact Evaluation Report 2023\_Final /71/, and onsite interviews)

During the onsite visit, the audit team interviewed the village Chief of Kampung Melayu, Telaga and Mendawai, the Chief of LPHD, Tampelas Women group leader, Youth group members, Head unit (Kasie) PAIDH, Head of Subdistrict Kecamatan Mendawai, Head of Project Zone and RMU Community Development staff to verify and understanding the governance structure of the KMP project at the community level. The interviewees demonstrated good understanding of their roles and responsibilities as well as agreed in the FPIC and stakeholder consultations activities. In opinion of AENOR, the KMP project governance and implementation structures enable full and adequately effective participation of smallholders/community members in project decision-making and implementation.

#### 4.5.14 Optional Gold Level: Smallholders/Community Members Capacity Development (CCB, GL2.9)

The MR Section 4.4.6 demonstrates that the project has implemented strong activities with emphasis on capacity development for smallholders, community members, and local organizations and institutions to participate effectively and actively in project design, implementation and management. The project provided extensive training in sustainable agricultural practices including agroecology, forest conservation and land management techniques, women and indigenous groups on training in reforestation and biodiversity conservation, and fire prevention strategies. Tin addition, the project building capacity for women group and village staff on financial literacy training, and at the same time the project empowers local organizations and institutions including village government, LPHDs, farmer groups (KTH), customary groups, cooperatives and community-based organizations on forest conservation, sustainable livelihoods, community forestry, and good agricultural practices. (Assessed with review the impact assessment report-2023 /58/, community meeting 2020-2023 /58/, Planning Division – Stakeholder engagement 2021-2023 /67/, Well-being calculations /65/, Employment /59/, the trainings /63/, Gasing Method Math Program for Teacher /62/, Education /62/, 2023 CALISTUNG Mentaya Seberang./62/, Health cadre Training /60/, Report Kesmas PMDH /60/, MOU with Puskesmas /60/, Pos yandu /60/, Posyandu terapung (floating mobile clinic) /60/, KMP Framework for combating Stunting /60/, HEALTH New Community Tracker\_17 Jan 2025\_DPL /60/ and onsite interviews).

In opinion of AENOR, the project successfully addressed and developed the capacity of community groups, local organizations and community institutions at 34 villages to participate effectively and actively in project design, implementation and management. Therefore, AENOR deems that the project fulfills the CCB requirements.

## 4.6 Biodiversity

### 4.6.1 Biodiversity Changes (CCB, B2.1)

The MR states in section 5.1.1 the biodiversity changes achieved by the project during the monitoring period, considering these changes as positive for biodiversity conservation.

AENOR confirmed that the changes in biodiversity are linked to those expected changes reported in the updated PDD. Additionally, some Minor changes to PDD are detailed in the MR and VR about these changes.

The changes in BD are the following:

1. Forest extent and quality → AENOR can confirm through remote sensing assessment that there has been relatively consistent vegetation growth and an overall increase in aboveground biomass since the last monitoring period, particularly in the area covered by high quality forest habitats, or habitats that are ecologically more similar to old-growth ('primary') forest. AENOR confirms that through comparison between current and previous MRs, and their consequently AGB density maps /8/, that there is a clear increase in Above Ground Biomass, and hence, the rest of the positive things. It was double checked later, with several tracks until reaching the monitoring plots.
2. Flagship species, Orangutan population change → AENOR reviewed Orangutan MR full report 2020-2023 /41/, Data Orangutan 2020-2023 for MR/41/. These reports /41/ demonstrated fluctuations in the overall population, in monitoring period Orangutan density ranged from 1.95 individuals per km<sup>2</sup> (95% CIs = 1.38, 2.76) in 2000 to 1.23 individuals per km<sup>2</sup> (95% CIs = 0.92, 1.65) in 2022 comparing with previous monitoring period was from 2.26 (95% CIs = 1.52, 3.36) in 2018 and 1.68 (95% CIs = 1.26, 2.25) of the Orangutan density ranged. AENOR also reviewed camera trapping records /44/. Additionally, onsite visit allowed AENOR to see orangutan nests nearby central post. Finally, several individuals of Orangutan were observed during the onsite visit.
3. RTE species → AENOR reviewed RTE Records for MR 2020-2023 /48/, Trigger Species RTE List & Status for KMP MR 2020-2023 Update 20250715 /46/. The reports demonstrated consistent encounter rates and records with previous periods. However, it showed that the percentage of locations recorded where Orangutans appeared decreased from 41% to 24%. The Sunda Pangolin encounter rate increase from 0.5/1000 to 1/1000 trap days. AENOR also reviewed camera trapping record /44/ and confirmed new species recorded in this period included the Proboscis Monkey (*Nasalis larvatus*) and Bornean White-bearded Gibbon (*Hylobates albibarbis*).
4. Anthropogenic threats to biodiversity → ANOR reviewed Hunting /37/, Fires /36/. These reports demonstrated some of threats to biodiversity have persisted or increased during monitoring period. The reports demonstrate three hunting surveys activity, 461.8 ha forest lost by illegal logging and no fires have occurred during monitoring period. AENOR also confirm that number of hunters in the project area has project has successfully decreased number of hunters and illegal logger from 117 hunters in previous monitoring period to 75 hunters in this monitoring period.

In opinion of AENOR, information about benefits on biodiversity from project activities is accurate since it is based on records taken from project stakeholders and the PP, based on sources reliable and appropriate and the attribution of biodiversity changes to the project's activities is well justified.

#### 4.6.2 Mitigation Actions (VCS, 3.19; CCB, B2.3)

There were no negative impacts on biodiversity directly resulting from project activities recorded during this monitoring period. In several instances discussed below, biodiversity could have been negatively impacted, but the swift actions of the field teams mitigated the impacts.

During monitoring period, the project has implemented measures to mitigate negative impacts on biodiversity, as well as measures taken to maintain and/or enhance HCV attributes in the Project Area. Given that the project area supports a high number of RTE species (HCV 1), is part of a large, Intact Forest Landscape (IFL) (HCV 2), contains rare and threatened ecosystems (HCV 3), and provides important ecosystem services (HCV 4), the entire forested area can be considered as supporting HCVs and is treated accordingly.

Some of the mitigation activities are:

1. Maintenance and enhancement of HCV attributes → AENOR confirms that the project collaborated with various teams, including the PMKK subdivision under PMK (Area Monitoring and Protection Division of RMU) as part of the patrolling and BD monitoring of the project. They are in charge of detecting potential illegal activities. AENOR interviewed staff to confirm their functions. Hence, AENOR reviewed the Patrolling and threat monitoring: Data patroli Rekap\_update 2020-2021-2022-2023 /36/, Rekap Kegiatan Penegakan hukum IL 2021-2023 /36/. These reports are an outcome of the activities carried out for the MR. Additionally, AENOR reviewed the Fire Patrols /36/ and other reports for the years 2020 and 2023. Hence, AENOR considers that the mitigation activity is fully covered by the PP and positive through the BD and the whole project.
2. Consistency with the Precautionary Principle → The assumption that species documented in the surrounding landscape are likely to be present in the project area, given the similar forest type, supports the need for protection even in the absence of full scientific certainty. However, the protection of the project area, including efforts to halt potentially harmful activities such as logging, hunting, and forest conversion to acacia plantations, demonstrates a commitment to safeguarding biodiversity based on available evidence and precautionary reasoning, and hence, the quality of the project area is higher than in some of the ecosystems nearby.

The verification team during the onsite visits confirmed that the information stated in Section 5.1.2 and throughout the whole biodiversity section is correct. Therefore, verification team concludes that the mitigation actions taken are appropriate and in accordance with validated project description.

#### 4.6.3 Net Positive Biodiversity Impacts (CCB, B2.2)

The demonstration of a net-positive biodiversity impact over the project lifetime has been done by comparing the biodiversity without-project scenario, with further degradation of the peatland, the remaining vegetation and the forest, with the project's current biodiversity conditions: further habitat degradation and homogenization, continued use of the canals for drainage which heavily impacts

hydrology of the peatland, potential unchecked hunting and illegal logging practices, continued poor fire management practices and exacerbated drought and increased fire incidence in the area.

The main project activities that produce biodiversity impacts are minimising forest loss caused by fires, illegal and unsustainable hunting, illegal logging, and improving forest resilience to climate change by maintaining the site's natural habitat, ecosystem functioning and hydrology. Under the baseline scenario. Many of these project activities that are effectively maintaining and supporting biodiversity in the project area are bringing about climate and community benefits as well.

	Evidence gathering activities, evidence checked, and assessment conclusion
Species and habitat	The project has not adversely affected any species or habitat. on the contrary, several species and habitats have been enhanced and protected corresponded to 106 RTE species to date. AENOR compared the Biodiversity Baseline and the current achievements. Interviews with communities and the project proponent, together with monitoring records, demonstrate that the species and habitat are well preserved and protected by this project.
Areas needed for habitat connectivity	The project has contributed to increased connectivity to enhance the viability of wildlife populations through protection of extensive, contiguous forest blocks help maintain and enhance habitat connectivity, which is essential for supporting biodiversity resilience and adaptation. Compared to baseline scenarios, where the area could have been converted into a forestry monoculture plantation involving peatland drainage and land clearing, the project offers a much more favourable outcome for biodiversity conservation. A critical aspect of the project is its focus on conserving the remaining intact forest within the project area by reducing fire risks, conserving genetic diversity and maintaining ecosystem function. AENOR understands that no significant barriers to wildlife movement have been observed as a result of project activities, indicating that the strategies implemented so far have been successful in maintaining forest intactness and connectivity.

The net effect of the project on biodiversity in and around the project area is positive, as confirmed by AENOR. Through direct interviews with stakeholders the audit team confirmed that the information stated on the MR is true, and the project activities have only positive incomes for biodiversity as well as for social sectors. Also, AENOR has reviewed several documentations remotely and confirms that the information provided is reliable and truly. The project has created benefits within the project zone that are unparalleled in comparison with the biodiversity baseline scenario. The benefits which exist within the project zone greatly outweigh the impacts of any potential unmitigated negative offsite action. Because of the project and its implemented project activities, the net effect of the project on biodiversity in and around the project zone is positive as it was demonstrated to AENOR.

#### 4.6.4 Species Used (VCS, 3.19; CCB, B2.5, B2.6)

The project uses native tree species in its tree planting and replenishment activities which enhance the restoration and protection of peatland swamp forest, the use of native species ensures that the project aligns with ecological principles and supports local biodiversity. Native species are adapted to the local environment, reducing the risk of unintended ecological consequences. and hence, no invasive species have been identified.

	Evidence gathering activities, evidence checked, and assessment conclusion
Species introduced	The following native species are introduced:   <i>Dyera polyphylla</i>, <i>Syzygium</i> sp, <i>Parastemon urophyllus</i>, <i>Shorea balangeran</i>, <i>Stemonurus secundiflorus</i>, <i>Planchonella maingayi</i>, <i>Shorea teysmanniana</i>, <i>Madhuca mottleyana</i>, <i>Nephelium lappaceum</i>, <i>Calophyllum lanigerum</i>, <i>Alstonia spatulate</i>, <i>Diospyros siamang</i>, <i>Lophopetalum multinervium</i>, <i>Sandoricum beccarianum</i>, <i>Camptosperma coriaceum</i>, <i>Combretocarpus rotundatus</i>, <i>Palaquium cochlearifolium</i>, <i>Litsea</i> sp, <i>Knema intermedia</i>, <i>Ternstroemia magnifica</i>, <i>Sterculia gilva</i>, <i>Nothaphoebe coriacea</i>, <i>Melaleuca leucadendra</i>, <i>Diospyros areolate</i>, <i>Palaquium leiocarpum</i>, <i>Elaeocarpus griffithii</i>, <i>Calophyllum hosei</i>, <i>Tetramerista glabra</i>, <i>Lithocarpus dasystachyus</i>, <i>Aglia rubiginosa</i>, <i>Syzygium</i> sp, <i>Horsfieldia crassifolia</i>, <i>Kokoona ovato lanceolata</i>, <i>Syzygium napiforme</i>, <i>Syzygium grande</i>, <i>Neoscortechinia kingii</i>, <i>Garcinia bancana</i>, <i>Gardenia griffithii</i>, and <i>Litsea gracilipes</i>.   AENOR asked to different stakeholders during interviews and confirmed the presence of such species in Sumatra by different methods, such as the review of the IUCN database or other studies. During the site visit, the audit team visited 2 (two) nurseries in the project area and interviewed the project nursery staff. It was informed that 3,930 nursery seedlings were planted in 2022 and 6,450 planted in 2023 in the project area during this monitoring period. Also, AENOR has reviewed the iNaturalist database and confirms that the information provided is reliable and truly.   AENOR asked about additional species to those mentioned above and found no evidence of the introduction of invasive species.
Existing invasive species	No existing invasive species are found in the project area. AENOR asked about additional species to those listed above and found no evidence of existing invasive species in the project area.

#### 4.6.5 High Conservation Values Protected (CCB, B2.4)

The KMP supports HCVs 1, 2, 3 and 4, which are:

1. **HCV 1:** Presence and support of rare, threatened, and endangered (RTE) species. These include flora and fauna that are dependent on intact and high-quality peat swamp forest

habitats—such as certain primates, trees, felids, freshwater fish, and wetland-dependent bird species

2. **HCV 2:** Intact Forest Landscape contains one of the largest remaining intact and continuous areas of mixed peat swamp forest outside of protected areas in Indonesia.
3. **HCV 3:** Ecosystem and habitats, Intact, un-drained peat swamp forests are one of the most threatened habitats in Indonesia, having faced significant degradation.
4. **HCV 4:** Essential ecosystem services, including for regulating water flow, preventing floods, and maintaining water quality.

Regular patrols, satellite monitoring, and biodiversity surveys are conducted, including monitoring of RTE species such as the Orangutan. AENOR has reviewed the patrols reports /36/, Orangutan MR full report 2020-2023 /41/, Data Orangutan 2020-2023 for MR/41/, PDD HCV Assessment /43/, HCV Maps /43/. and has also confirmed through technical sessions with the project proponent (PP) that monitoring occurs frequently, allowing for the detection of negative events or illegal activities within days. Additionally, ongoing biodiversity monitoring through line transect surveys, camera traps, and other methods demonstrate the project's commitment to protecting and monitoring various HCVs. During the onsite visit, the audit team visited all the HCV areas and crosschecked with the GIS information of their locations as well as the document description. AENOR deems that the HCV have been well identified and through the visit it was considered that they are not affected negatively by the project implementation. Interviews and previous audit also confirmed such information.

AENOR believes that all HCVs are interconnected, and the protection and monitoring measures in place are effective for the preservation and enhancement of HCVs 1, 2, 3 and 4. AENOR has concluded that the HCVs have been properly identified and, based on the site visit, there is no evidence that they are negatively impacted by the project's implementation. Interviews and previous audits also confirm this assessment.

#### 4.6.6 GMO Exclusion (CCB, B2.7)

The project did not introduce any GMOs to the project area during this monitoring period.

#### 4.6.7 Inputs Justification (VCS, 3.19; CCB, B2.8)

The project does used an organic fertilizer e.g. mulch, compost and concentrate. AENOR asked to different interviews, and confirmed that the use of fertilizer to support small-scale agriculture crop development within existing community agricultural areas of the project zone, expected effects are overwhelmingly positive, as the adoption of organic fertilisers instead of chemical ones encourages the abandonment of stubble burning, a practice that frequently results in wildfires and will not pose harm to the region's environment or communities.

#### 4.6.8 Negative Offsite Biodiversity Impacts (CCB, B3.1) and Mitigation Actions (VCS, 3.19; CCB, B3.2)

The PP has identified potential negative offsite biodiversity impact during the current monitoring period. The hunting and illegal logging activities displacements are to be displaced outside the project area due to enhanced protection efforts within its boundaries. Additionally, AENOR conducted interviews with the

patrolling team, who confirmed that they also monitor hunting and other illegal activities outside the project area. As the PP also conducts hunting surveys, community engagement and provide alternative livelihoods for community members to reduce the number of community members participating in hunting and illegal logging activities. Furthermore, the PP states that since the surrounding areas are also government-owned, any illegal activities would fall under law enforcement jurisdiction. As a result, regional enforcement efforts are carried out to prevent potential illegal activities and negative impacts. Therefore, AENOR considers it unlikely that negative events would occur outside the project area.

#### 4.6.9 Net Offsite Biodiversity Benefits (CCB, B3.3)

The project has had a significant positive impact on biodiversity within the Project Area, with habitat protection and regeneration, and ongoing monitoring leading to the regeneration of natural habitats and stable populations of key species like the Orangutan. The protection has also enhanced landscape connectivity, benefiting species movement and genetic diversity. While there is potential for hunting activities to be displaced outside the Project Zone, studies and patrols show that hunting pressure remains low (see section 4.6.8 above), with minimal evidence of illegal activities within project area. By blocking drainage canals, the project aims to reintroduce water into dried peatlands, preventing peat from oxidizing and releasing carbon dioxide. This rewetting helps restore the natural water balance of the ecosystem. Part of these activities are to create water retention ponds. These ponds keep the forest wet and reduce fires, which are a major threat in drained peatlands.

The continued presence of rare and endangered species within the project area further supports its positive impact. When comparing the benefits of the project to the potential negative effects outside the project zone, the benefits far outweigh any potential offsite consequences, such as the relocation of hunting. The project's overall positive net impact on biodiversity is evident, with minimal offsite negative effects.

AENOR has reviewed the patrols reports /36/, Forest Extent and Quality Rewetting /42/, additional literature, and confirmed through the onsite visit, that the project area possesses a landscape connectivity function, and hence, connects different biodiversity habitats. AENOR also observed (among others), the following animals out of the project area, which means that in general, the net offsite biodiversity benefits are clear: the Bornean Orangutan, Helmeted Hornbills, Sunda Pangolin, Bornean Cloud Leopard, Gibbon, Sun Bear, Southern Pig-tailed macaques among others.

As none of the potential, albeit negligible, negative biodiversity impacts require mitigation as this stage of the project, the net effect of the project on offsite biodiversity during this monitoring period is positive and should remain positive for the remainder of the project. Because of the project and its implemented project activities, the net effect of the project on biodiversity in and around the project zone is positive as it was demonstrated to AENOR.

#### 4.6.10 Biodiversity Monitoring Plan (CCB, B4.1, B4.2, GL3.4)

A plan for biodiversity monitoring was developed early in the project lifetime and successfully validated. During this monitoring period, the project continued to implement the biodiversity monitoring plan based on the causal model for maintained or enhanced biodiversity in the project area. Through document review AENOR confirmed the monitoring plan is in place as described in PD and monitoring is going on

with no deviation from the validated monitoring plan. Key activities conducted during biodiversity monitoring are the following:

- Measuring carbon plots
- Orangutan monitoring
- Remote sensing and statistical modelling
- Freshwater fish surveys
- Line transects
- Camera traps
- Flora surveys
- Hunting surveys
- Satellite monitoring
- Patrols

The PP has provided a table in the biodiversity monitoring plan section that summarizes the type of monitoring, the results, the frequency, and the methods among other variables.

For example, during the 2020–2023 monitoring period, the project implemented a range of biodiversity and threat assessment activities with varying frequencies. Aboveground biomass and canopy height were monitored annually through carbon plots and remote sensing, revealing steady forest regeneration. Extensive camera trapping across six sampling blocks in the project area has provided critical data for biodiversity monitoring particularly for RTE species.

Regarding threat monitoring, monthly security patrols and continuous satellite monitoring detected 461.8 ha forest lost, which is 0.3% of total project area by illegal logging, and no fires have occurred. Camera traps recorded no evidence of poaching activity. These results indicate that biodiversity is being effectively monitored at meaningful frequencies, allowing for early detection of trends and threats. Together with the observed stability of species populations and forest recovery, the frequency and coverage of monitoring strongly support the project's positive impact on conservation outcomes.

In addition to the visit, in which AENOR was able to see the records of certain monitoring variables, it also reviewed other documentation provided by the PP, such as the preparatory document for the biodiversity monitoring plan to be developed in 2020. AENOR also reviewed the explanatory document of Dr. Sarah Scriven and Dr. Sunarto (who accompanied the VVB on the visit) which explains the types of monitoring strata, the type of plots, camera traps, etc. /44/. This document also explains the best techniques for sampling different species found in the territory. AENOR has also reviewed the databases of images obtained by maps /44/ and has verified that the records in this database coincide with the real images /44/.

AENOR has also reviewed the NASA FIRMS<sup>8</sup> database to check hotspot images that have been taken for some indicators, and in addition, this has also been explained by the PP during an interview with the fire

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<sup>8</sup> [NASA](#) | [LANCE](#) | [FIRMS](#)

patrol team during the visit. The patrol reports /36/ have also been reviewed and compared with the BD monitoring plan table.

The orangutan full report /41/, fish surveys /45/, and flora surveys /46/ have also been reviewed by AENOR both onsite and remotely. Finally, AENOR confirms that the surveys have also been carried out with the frequency and in the manner indicated in the validated monitoring and PD plan.

The trigger species identified in the KMP are: Bornean Orangutan, other CR and EN mammals (such as Pangolin) and CR and EN Birds (such as Helmeted Hornbill, Black Hornbill). For those trigger species identified in Section 5.4.1 of the MR, the PP has provided an accurate monitoring plan. These species are included in the activities mentioned above, such as the dung beetle studies, the bioacoustics methods or the patrolling activities. The camera traps are also useful for all these species.

#### 4.6.11 Biodiversity Monitoring Plan Dissemination (CCB, B4.3)

AENOR has reviewed the information on section 5.3.2 of the MR and stated that different methods are used for BD MP dissemination. The first method is doing the information publicly available. The PP has indicated different ways to check the MP, such as Verra Registry, Permian Webpage, RMU webpage, Permian LinkedIn page and some other researching webpages. AENOR checked all these webpages and confirmed that the information is available.

The second method is dissemination to stakeholders and communities. For this method, the PP has been supported by NGOs, village leaders and local communities. Actively participates in species conservation forums such as FORINA (the Orangutan Forum) and IUCN SSC Specialist Groups, and collaborates with academic and research institutions to conduct published joint studies and material regular communication with biodiversity related authorities. AENOR reviewed the KMP publications related to biodiversity /48/ and Biodiversity Community Meetings /39/, PD MR Socialization /40/, Education Module /40/, which was not only used for biodiversity but community monitoring. Some village members, who were interviewed by AENOR were employed by the project, and they recognized to be involved in the distribution of the monitoring plans. The rest of the interviewees confirmed such statement. WhatsApp groups are also used to communicate several information.

Hence, as in the community MP dissemination, the VVB considers that the MP sharing information is doing appropriately, in English and local languages, and all stakeholders could have access to those reports and information.

#### 4.6.12 Optional Gold Level: Trigger Species Population Trends (CCB, GL3.3)

The PP has provided information about the trigger species population trends in section 5.4.1 of the MR, but also within the BD monitoring plan, since some of these species are clearly monitored in KMP.

Section 4.6.10 of this VR also provides details about the population trends and monitoring of trigger species.

Additionally, the ways in which the RTE species are monitored are described in the RTE Species List /46/. This spreadsheet explains what methods were used for each species. For example, for example, for Bornean Orangutan, which is Critically endangered, the method for detection was Line Transect surveys,

camera trapping and visual encounters. AENOR confirmed such methods, and also confirmed that was able during the onsite visit to identify direct individuals of orangutans, review the camera traps records, and observe hundreds of orangutan nests. The Sunda Pangolin is monitored through camera trapping. AENOR confirmed the records from these devices. The elephant, which is categorized as endangered, camera trapping and visual encounters are used to monitor the elephant population. AENOR observed onsite both methods. Other animals such as Hornbills, are monitored through visual encounters. AENOR also observed several individuals of the different Hornbill species.

AENOR considers that the trigger species are properly monitored and hence, the population follows a positive growth trend which was confirmed with the comparison of the results of different years as well as with onsite interviews.

#### 4.6.13 Optional Gold Level: Effectiveness of Threat Reduction Actions (CCB, GL3.4)

There has been a considerable increase in the number of species identified since the previous monitoring period. It is the opinion of the audit team that the main threats to biodiversity are being properly tackle by project activities. Habitat loss caused by logging and illegal hunting has been effectively reduced, as demonstrated by the data provided by the PP.

The population trends of trigger species within the project area and the actions taken to maintain or enhance the population status of these species in the project zone are discussed with the PP. Additional papers have been reviewed to understand the baseline scenario for some populations and how it was increased during the project lifetime. Finally, the VVB considers that continuous protection and patrolling are an adequate indicator, together with the monitoring results, for confirming that the reduction of threats for trigger species is effective. In opinion of AENOR, the PP is taking measures that are effective at maintaining or enhancing the population status of trigger species.

### 4.7 Additional Project Implementation Information

There is no more additional information.

### 4.8 Additional Project Impact Information

There is no more additional information.

## 5. VERIFICATION CONCLUSION

### 5.1 Verification Summary

As required by VCS requirements, it is important to highlight that the GHG statement is responsibility of the Project Proponent. AENOR has performed the verification of the Katingan Mentaya Project in Indonesia assessing compliance with all requirements and criteria of VCS (VCS Standard v4.7) and CCB (CCB Standards Third Edition). The conclusions of this report showed that the project, as it was described in the Project Description and implementation identified in the Monitoring Report, is in line with all applicable criteria for the verification.

The assessment was conducted to provide a reasonable level of assurance of conformance against the defined audit criteria and materiality thresholds within the audit scope. Based on the audit findings, a positive evaluation statement reasonably assures that the project GHG assertion is materially correct and is a fair representation of the GHG data and information.

All the revisions of the verification report before being submitted to the client were subjected to an independent internal technical review to confirm that all verification activities had been completed according to the pertinent AENOR instructions required. The technical review was performed by two technical reviewers qualified in accordance with AENOR's qualification scheme for CDM/VCS validation and verification.

The threshold for materiality with respect to the aggregate of errors, omissions, and misrepresentations relative to the total reported GHG emission reductions was one percent (1%), as established for large projects by the VCS Standard.

It is the opinion of AENOR, with a reasonable level of certainty, that the reasonableness of assumptions, the described limitations, the methods that supported each one of the claims about project implementation during the monitoring period and the claimed estimated and calculated ex-post emission reductions are free from major errors, omissions, or inaccuracies. The audit team has no restrictions or uncertainties with respect to the compliance of the project with the verification criteria. The verification of the ex-post estimated emissions reductions of the Katingan Mentaya Project has been conducted by AENOR in accordance with ISO 14064-3:2019.

Hence, the audit team concludes that the project complies with all the requirements set by the VCS Standard v4.7 and the Third Edition CCB Standards (CCB v3.1). AENOR confirms that the project has been verified for the Community Gold distinction in accordance with the Third Edition CCB Standards.

## 5.2 Verification Conclusion

AENOR has verified that the Katingan Mentaya Project is in compliance with the verification criteria of Verified Carbon Standard version 4.7 and the CCB Standards Third Edition without qualifications or limitations, with a reasonable level of assurance.

The project has been implemented in accordance with the validated VCS-CCB PD /2/ and the information reported in the VCS-CCB MR /1/ is accurate.

The verification consisted of the following three phases: i) a desk review of the MR and monitoring plan implementation; ii) follow-up interviews with project staff and stakeholders and on-site visit; iii) the resolution of outstanding issues and the issuance of the final Verification Report and opinion. All corrective actions and clarifications raised in the course of the validation process have been successfully closed, as explained in the validation protocol annexed to this report (Appendix 4 of this report).

The verification assessment covered the monitoring period from 01 January 2021 to 31 December 2023 for VCS and from 01 January 2020 to 31 December 2023 for CCB and verified that calculated emission reductions were achieved during the monitoring period with a reasonable level of assurance. The overall risk rating was 14%, with a total number of credits deposited in the buffer account of 2,825,631 VCU. After discounting the buffer, the net emissions reductions correspond to an amount of 17,357,446 tCO<sub>2</sub>e, as reported in the VCS-CCB MR. AENOR is able to issue a positive verification opinion for the 17,357,446 VCUs for issuance for this monitoring period.

AENOR confirms the project benefits on climate, community and biodiversity for the current monitoring period, including benefits for Climate, Community and Biodiversity Gold distinction, as described in the Monitoring Report. In opinion of the AENOR's verification team, the project is achieving their climate, community and biodiversity objectives.

**Verification period:** 01 January 2021 to 31 December 2023 (VCS)

01 January 2020 to 31 December 2023 (CCB)

**Verified GHG emission reductions in the above verification period:**

<b>The non-permanence risk rating (%)</b>	14
<b>If applicable, the long-term average, whether it has been properly updated, and if it has been reached.</b>	The Katingan Mentaya Project is a REDD+ project. Therefore, the LTA is not applicable.
<b>Whether a loss has been appropriately accounted for, in accordance with the VCS Program rules, if applicable.</b>	No loss events have been accounted for. Thus, not applicable.

Vintage period	Baseline emissions (tCO <sub>2</sub> e)	Project emissions (tCO <sub>2</sub> e)	Leakage emissions (tCO <sub>2</sub> e)	Buffer pool allocation (tCO <sub>2</sub> e)	Reductions VCUs (tCO <sub>2</sub> e)	Removals VCUs (tCO <sub>2</sub> e)	Total VCU issuance (tCO <sub>2</sub> e)
01-Jan-2021 to 31-Dec-2021	6,975,420	508,552	-	905,362	5,561,507	-	5,561,507
01-Jan-2022 to 31-Dec-2022	7,292,421	525,410	-	947,381	5,819,630	-	5,819,630
01-Jan-2023 to 31-Dec-2023	7,464,491	515,293	-	972,888	5,976,309	-	5,976,309
<b>Total</b>	<b>21,732,332</b>	<b>1,549,255</b>	<b>-</b>	<b>2,825,631</b>	<b>17,357,446</b>	<b>-</b>	<b>17,357,446</b>

It is opinion of AENOR, with a reasonable level of certainty, that the reasonableness of assumptions, the described limitations, the methods that supported each one of the claims about VERs and activities and the claimed estimated ex-post emission reductions are free from major errors, omissions, or inaccuracies.

Madrid, 06 July 2026.



Marta Múgica  
Lead Auditor

### 5.3 Ex-ante vs. Ex-post ERR Comparison

Vintage period	Ex-ante estimated reductions/removals	Achieved reductions/removals	Percent difference	Explanation for the difference
01-Jan-2021 to 31-Dec-2021	5,634,513	5,561,507	1.30%	Deforestation and forest degradation. The percentage difference is within an adequate range.
01-Jan-2022 to 31-Dec-2022	5,907,134	5,819,630	1.48%	Deforestation and forest degradation. The percentage difference is within an adequate range.
01-Jan-2023 to 31-Dec-2023	6,050,035	5,976,309	1.22%	Deforestation and forest degradation. The percentage difference is within an adequate range.
<b>Total</b>	17,591,682	17,357,446		-

# APPENDIX 1: COMMERCIALLY SENSITIVE INFORMATION

Section	Information	Justification	Assessment method and conclusion
2.5.6 – Benefit Sharing Mechanism	Specific terms of benefit-sharing agreements with communities or stakeholders	Disclosure may affect negotiation dynamics, trust, and the confidentiality of agreements requested by communities	The audit team considers that its disclosure could reasonably be expected to result in a material financial loss or gain, prejudice the outcome of contractual or other negotiations or otherwise damage or enrich the person or entity to which the information relates.   The audit team verified that it meets the “Commercially Sensitive Information” definition as written in “VCS Program Definitions” v4.5.
2.2 – Project Implementation Status	Financial details of operational and capital expenditures	Public release could compromise the project's competitive position and budgeting strategy	The audit team considers that its disclosure could reasonably be expected to result in a material financial loss or gain, prejudice the outcome of contractual or other negotiations or otherwise damage or enrich the person or entity to which the information relates.   The audit team verified that it meets the “Commercially Sensitive Information” definition as written in “VCS Program Definitions” v4.5.
4.1 – Net Positive Community Impacts	Personal details of community members (names, contact info, demographics)	Required to comply with data protection laws and protect individual privacy	The audit team considers that its disclosure could reasonably be expected to result in the breaking of data protection laws.   The audit team verified that it meets the “Commercially Sensitive Information” definition as written in “VCS Program Definitions” v4.5.
5.1 – Net Positive Biodiversity Impacts	Locations names and of endangered	Disclosure could lead to poaching or	The audit team considers that its public disclosure could reasonably

Section	Information	Justification	Assessment method and conclusion
	species within the project area	disturbance of critical habitats	be expected to undermine or negatively affect the development and implementation of the project.   The audit team verified that it meets the “Commercially Sensitive Information” definition as written in “VCS Program Definitions” v4.5.
3.5.2–3.5.4 – Strategic Partnerships	Financial partnerships and stakeholder agreements	Strategic information not publicly available; release could harm business competitiveness	The audit team considers that its disclosure could reasonably be expected to result in a material financial loss or gain, prejudice the outcome of contractual or other negotiations or otherwise damage or enrich the person or entity to which the information relates.   The audit team verified that it meets the “Commercially Sensitive Information” definition as written in “VCS Program Definitions” v4.5.
Annex – Forest Disturbance Analysis	High-resolution satellite imagery and GIS shapefiles of project, proxy, and buffer zones	Imagery and files are proprietary or sensitive; may be misused or reverse engineered	The audit team considers that its disclosure could reasonably be expected to result in a material financial loss or gain, prejudice the outcome of contractual or other negotiations or otherwise damage or enrich the person or entity to which the information relates.   The audit team verified that it meets the “Commercially Sensitive Information” definition as written in “VCS Program Definitions” v4.5.
Appendix – Hydrological Modelling	Computer model code for hydrological analysis	Represents intellectual property with unique methodological value	The audit team considers that its disclosure could reasonably be expected to result in a material financial loss or gain, prejudice the outcome of contractual or other negotiations or otherwise damage or enrich the person or entity to which the information relates.

Section	Information	Justification	Assessment method and conclusion
			The audit team verified that it meets the “Commercially Sensitive Information” definition as written in “VCS Program Definitions” v4.5.
Appendix – Social Assessments	Raw data from community surveys and meeting minutes	Disclosure could violate confidentiality agreements with individual participants	The audit team considers that its disclosure could reasonably be expected to result in a material financial loss or gain, prejudice the outcome of contractual or other negotiations or otherwise damage or enrich the person or entity to which the information relates; and undermine or negatively affect the development and implementation of the project.   The audit team verified that it meets the “Commercially Sensitive Information” definition as written in “VCS Program Definitions” v4.5.
Appendix – Biodiversity Monitoring	Exact GPS locations of camera traps and sensitive species	May increase risks from illegal wildlife trade or harassment of species	The audit team considers that its public disclosure could reasonably be expected to undermine or negatively affect the development and implementation of the project.   The audit team verified that it meets the “Commercially Sensitive Information” definition as written in “VCS Program Definitions” v4.5.
Appendix – Project Budgets	Detailed project workplans and financial allocations	Disclosure may benefit competitors and compromise strategic decision-making	The audit team considers that its disclosure could reasonably be expected to result in a material financial loss or gain, prejudice the outcome of contractual or other negotiations or otherwise damage or enrich the person or entity to which the information relates.   The audit team verified that it meets the “Commercially Sensitive Information” definition as written in “VCS Program Definitions” v4.5.

## APPENDIX 2: PROJECT RISKS TABLE

Item	Identified risk(s)	Evidence gathering activities, evidence checked, and assessment conclusion
Natural and human induced risks to stakeholders' wellbeing	Extreme weather and climate variability	Strengthen climate resilience with climate-resilient species, create disaster preparedness plans, and engage in habitat restoration. AENOR has reviewed the disaster preparedness plan /83/ to ensure resilience to extreme weather events.
Risks to stakeholder participation	No risk identified	The project on the 7 MR. AENOR has reviewed the documentation provided and a strong FPIC assessment has been carried out during the baseline renewal /1/ and multiple meetings have been carried out through the MR to ensure stakeholders representation /58/.
Working conditions	No risk identified	AENOR has reviewed the working condition policies /55/ and it ensures that they are aligned with national and local legislation.
Safety of women and girls	No risk identified	Aenor has reviewed the company regulations /55/, social protection /55/, anti-corruption and conflict policy /59/ and the PP ensures women participation and safety for women and girls. AENOR during the onsite visit interviewed all type of genders, ages and social groups. All of them recognized fully participation and did not declare any sign of discrimination.
Safety of minority and marginalized groups including children	No risk identified	Aenor has reviewed the company regulations /55/, social protection /55/, anti-corruption and conflict policy /59/ and the PP ensures women participation and safety for marginalized groups and children. AENOR during the onsite visit interviewed all type of genders, ages and social groups. All of them recognized fully participation and did not declare any sign of discrimination.
Pollutants (air, noise, discharges to water, generation of waste, and	No risk identified	The project will not generate significant pollutants, including air and noise pollution, water discharges, hazardous waste, or the release of chemical pesticides and fertilizers, because it is designed with strict environmental safeguards. The project

Item	Identified risk(s)	Evidence gathering activities, evidence checked, and assessment conclusion
release of hazardous materials and chemical pesticides and fertilizers)		is located in the middle of Sabah district, and the audit team did not find any sign of pollution or chemical waste.
Discrimination	No risk identified	The benefit sharing is transparent and clear. AENOR reviewed the BS agreement /61/ but also, other equal policies /55/. Onsite interviews did not find any sign of discrimination.
Sexual harassment	No risk identified	Implementing strict company regulations /55/ which were reviewed by AENOR, clear reporting/grievance mechanisms /68/. Onsite interviews did not find any sign of discrimination
Equal pay for equal work	No risk identified	Company regulations /55/ are compiled by the PPP. Onsite interviews did not find any sign of discrimination
Gender equity in labor and work	No risk identified	Company regulations /55/ are compiled by the PPP. Onsite interviews did not find any sign of discrimination
Forced labor <sup>9</sup>	No risk identified	The project will not generate risks related to forced labour, child labour, or human trafficking, including among staff and contracted workers employed by third parties, because it upholds strict labour policies aligned with international human rights and labour standards. All project activities comply with national labour laws and International Labour Organization (ILO) conventions, ensuring fair and ethical working conditions. Onsite interviews did not find any sign of discrimination.
Child labor	No risk identified	
Human trafficking	No risk identified	
Recognition of, respect of, and promotion of the rights to IPs, LCs and customary rights holders	No risk identified	

<sup>9</sup> The identified risks and commensurate mitigation or preventative measure(s) for forced labor, child labor, and human trafficking, must be inclusive of staff and contracted workers employed by third parties.

Item	Identified risk(s)	Evidence gathering activities, evidence checked, and assessment conclusion
Preserving and protecting cultural heritage	No risk identified	AENOR reviewed the HCVS for Communities and BD. The mapping was crosschecked with onsite interviews and consider that there is not a big risk of potential restrictions on cultural sites or spiritual practices.
Protecting and preserving property rights, customary rights, or protecting legal or customary tenure/access rights to territories, property, and resources, including collective and/or conflicting rights	Land tenure and access conflicts	Ensure that all legal agreements are properly established, actively address and resolve land tenure disputes, and foster meaningful community engagement in land management.   AENOR has reviewed the land ownership documents /77,78/as well as the Grievance Redress Mechanism (GRM)/68/. Additionally, meetings and workshops conducted by the Project Proponent (PP) with local communities have been assessed to confirm effective community participation /58,67/.
Impacts on biodiversity and ecosystems	Biodiversity loss (habitat degradation/fragmentation)	AENOR has reviewed the adaptive management plans /83/ that enhance species diversity and ecosystem functioning. Biodiversity corridors have been established /42,43/ as well as habitat protection measures /42,43/
Soil degradation and soil erosion	Increased greenhouse gas emissions from soil degradation, loss of community livelihoods due to declining agricultural productivity	Promote sustainable land management practices, introduce erosion control measures, and enhance soil restoration efforts.   AENOR has reviewed the rewetting and replanting evidence/42/ that ensures a decrease in soil erosion and degradation in the area.
Water consumption and stress	Depletion of water resources affecting communities and ecosystems; potential loss of aquatic biodiversity	AENOR has reviewed the implementation activities to promote community water stewardship programmes /64/ and ensure efficient irrigation methods.

Item	Identified risk(s)	Evidence gathering activities, evidence checked, and assessment conclusion
Habitats (and areas needed for habitat connectivity) for rare, threatened, and endangered species	No risk identified	The project will not generate risks of negative impacts on biodiversity and ecosystems because it is specifically designed to restore and conserve forest landscapes, enhance ecosystem connectivity, and protect endangered species. AENOR visited the project area in August and September 2025 and confirmed that the project is protecting and enhancing ecosystems. Including tropical trees, and trigger or endangered species. The aerial inspection also demonstrated a good quality on the ecosystems /38/, so on the other hand, the project is providing positive impacts to the ecosystems.
Areas needed for habitat connectivity	No risk identified	
Invasive species	No risk identified	The project is not using invasive species. Monitoring of species is carried out every year /45,46,47/ and no presence of invasive species in the project area has been declared.
Ecosystem conversion	No risk identified	No ecosystem conversion has been identified in the area. Rewetting and replanting have been carried out to improve natural resilience, but no impacts of ecosystem conversion have been identified.
Pest and disease outbreaks (agriculture/forests)	Decrease in agricultural yields and food security; potential ecosystem imbalance	Monitoring of species is carried out every year /45,46,47/ Training of communities on sustainable agricultural practices and agroforestry has also been carried out this MR /39/  AENOR has reviewed both evidence and pest and diseases outbreaks are being managed.

## APPENDIX 3: LIST OF EVIDENCE

1			Monitoring Report and Climate annex
2			PDD
3	Climate		CodeDocumentaiton
			Katingan Pipeline
			Running data Pipeline in docker
4			Woorkbook_MR:SoilditchEmissions
5			Workbook_MR: Uncertainty
6			AppendixClimateMonitoringParameters
7		GIS	KMP_PA_BoundingBox.xlsx
			KMP_ProjectArea_BoundingBoxCoordinates.R
			KMP_PA_KML.kmz
			New_Final_Project_Area_Rev2.zip
			KMP_villages.cpg
8		AGB	GB_change_2020_2023.jpg
			AGB_change_2020_2023_degradation_area.jpg
			AGB_Map_2021_final.png
			AGB_Map_2022_final.png
			AGB_Map_2023_final.png
9		Ec.Leakage	Sekawan WTD Data.xlsx
10		Stratification deforestation	2021_AccuracyStrata_Deforestation_120.shp.xml
			2021_StratificationUpdated.shp.xml
			2021_DeforestationFinal.shp.xml
			KMP_2021_LCClassification_Raw
			Deforested_areas_2022_ForestareaV2.shp.xml
			2022_AccuracyStrata_Deforestation_120.shp.xml
			2022_StratificationUpdated.shp.xml
			2022_DeforestationFinal.shp.xml
			KMP_2022_LCClassification_Raw
			Deforested_areas_2022_ForestareaV2.shp.xml
			2023_AccuracyStrata_Deforestation_120.shp.xml
			2023_StratificationUpdated.shp.xml
			2023_DeforestationFinal.shp.xml
			KMP_2023_LCClassification_Raw
			Deforested_areas_2023_ForestareaV2.shp.xml
			KMP_MR_2021_2022_2023AccuracyAssessments.xlsx
			LCC_ClassificationCloudCoverage_2021_2022_2023.xlsx

			MR_FinalStrataClass_2021_2022_2023.xlsx
			MR2021_DeforestationAcAss_2021.png
			MR2021_LandCoverClassificationMap_Def.png
			MR2021_ProjStratification2021.png
			MR2022_DeforestationAcAss_2022.png
			MR2022_LandCoverClassificationMap_Def.png
			MR2022_ProjStratification2022.png
			MR2023_DeforestationAcAss_2023.png
			MR2023_LandCoverClassificationMap_Def.png
			MR2023_ProjStratification2023.png
			Planet Imagery 2021_2022_2023.xlsx
11		Fire Alerts	NASA_FIRMS_Hotspots (DL_FIRE_J1V-C2.544114M; DL_FIRE_M-C61.544113; DL_FIRE_SV-C2.54411)
			2024 1115 Fire Detection & Supression Flow.pdf
			SOP Pencegahan dan Pemadaman Kebakaran Hutan dan Lahan.pdf
			KMP_MR_Firmsalerts_V2.png
12		MR7_Fire_September2023	DJI_20231001074601_0003_S.MP4
			KMP_MR_Firmsalerts_V2.png
			KMP_MR7_FireSeptember2023_Evidences.docx
			MR7_FireSep23_02092023.png
			MR7_FireSep23_25112023.png
			MR7_FireSep23_26122023.png
			MR7_FireSep23_27102023.png
			MR7_FireSep23_29102023.png
13		MR7_Leakage	GEE HTI_IND_HistoricalForestLoss_LeakageMR.url
			HTI_concessions:PBPH_2304_diss
			ConcessionsPBPHHT_2304
			Leakage_MR21-23
			ROIs.jpg
14		MR7_Planet Annual Composites	KMP_PlanetComposite2022.png
			KMP_PlanetComposite2023.png
			KMP_PlanetComposite2024.png
15		Protocol Vegetation Chloris survey	Protokol_Vegetasi_Chloris_KMP INA_v1.docx
			Protokol_Survei_GPS_KMP INA_v1.docx
16		Project start date	1-08.RMU.X_2008-Permohonan IUPHHK RE PTRMU 2008.pdf
			2-S.442.Menhut-VI.2009-Surat Perintah UKLUPL PTRMU 2009.pdf

			3-522.185.EK-Dukungan Calon Areal IUPHHK-RE RMU_2010.pdf
18			GEE_CODE
19		Drone surge	Flight images_27.02.16
			Flight images_16.02.16
	<b>Pipeline input data</b>		
20		Biomass	Biomass. compiled-vegetation-data.csv
21		Bulkdensity	soil_params_2010
22		Emissions	burn-scar-params_2021.cvs
			combustion-params_2021.cvs
			ditch-ef-literature-review.cvs
			emission-factors_2010.cvs
			gwp-params_2021.cvs
			soil-ef-literature-review.cvs
23		Fire predictor	Proxy landuses- 1990-201;2016;2018; Porxy areas.gpkg
			burn-scar-depth-konecny_2016
			burn-scar-depth-literature-review-table
24		Free drainage limit	FDL_20cmperkm.tif
			Rivers_Coast_WL_interpolated_30km.tif
			sea-level-rise-ssp585
25		Peat map	contourlines_1m_250m.gpkg
			gedi_bbox.gpkg
			icesat2_bbox.gpkg
			peat-thickness_2023-04-17.gpkg
			waterbody_2022-12-16.gpkg
26		Soil survey	soil-properties-data
			wtd-forest.csv
			wtd-nonforest.csv
			wtd-transects.csv
27		Stratification	acacia-plantation_2010.gpkg
			agent-management-zones.gpkg
			basecamp_2010.gpkg
			baseline_2010.gpkg
			burned_2021.gpkg
			community-crops_2010.gpkg
			conservation-forest_2010.gpkg
			illegal-logged_2020.gpkg
			non-forest_2010.gpkg
			illegal-logged_2020.gpkg
			non-forest_2010.gpkg

			non-forest_2021.gpkg
			non-forest_2022.gpkg
			non-forest_2023.gpkg
			non-forest-recovery_2020.gpkg
			peat-dome-refined.gpkg
			primary-canal_2010.gpkg
			secondary-canal_2010.gpkg
			transformation-criteria-desc.csv
			water-body_2024-03-06.gpkg
			waterbody-desc.csv
28		Uncertainty	proxy-deforestation-rates
29		Others	fire sequence_2010.csv
			vcus_2010-2020.csv
30		Proxy areas	KMP_LCC_T0_BinaSilva.jpg
			KMP_LCC_T0_Bukit.jpg
			KMP_LCC_T0_Kalimantan.jpg
			KMP_LCC_T0_RimbaMandau.jpg
			KMP_LCC_T0_SatriaNorth1.jpg
			KMP_LCC_T0_SatriaNorth2.jpg
			KMP_LCC_T0_SatriaSouth.jpg
			KMP_LCC_T0_SeralasNorth.jpg
			KMP_LCC_T0_SeralasSouth.jpg
			KMP_LCC_T0_Suntara.jpg
			KMP_LCC_T1_BinaSilva.jpg
			KMP_LCC_T1_Bukit.jpg
			KMP_LCC_T1_Kalimantan.jpg
			KMP_LCC_T1_RimbaMandau.jpg
			KMP_LCC_T1_SatriaNorth1.jpg
			KMP_LCC_T1_SatriaNorth2.jpg
			KMP_LCC_T1_SatriaSouth_V1.jpg
			KMP_LCC_T1_SeralasNorth.jpg
			KMP_LCC_T1_SeralasSouth.jpg
			KMP_LCC_T1_Suntara.jpg
31			KMPvsProxies_MasterSuitabilityAnalysis_PD2.xlsx
			NewConcessions_Vegetation_ProxyCheck.xlsx
			Deforestation_Rate_Verra20Years_V2_Final_Adjusted
		Climate change adaptation benefits	Erosion.mpk
			Precipitation.mpk
			Runoff_m3.mpk
			Temperature.mpk

			WaterBalance.mpk
32		Scientific references	climate-risk-country-profile-indonesia.pdf
			Davies-Barnard_2023_Environ._Res._Lett.18....pdf
			Hartanto_et_al_2003.pdf
			Kiely_et_al_2021_Assessing-costs-of-Indonesian-fires.pdf
			Lawrence_et_al_2022_The-unseen-effects-of-deforestation.pdf
			Neumann_et_al_2015_Future-Coastal-Population-Growth.pdf
			Paltan_2018_Environ._Res._Lett._13_094003.pdf
			References_PD_Katingan_031224.xlsx
			Russo_et-al-2014-Magnitude-extreme-heat-waves-in....pdf
			triana_wahyudi_2020_Sea-Level-Rise-in-Indonesia.pdf
33		Field SOP	KMP_FieldPlotVegetation_QA_Plots_Bilingual....docx
			Pocket Book Protocol Vegetasi Chloris INA ver1.pdf
			PROTOCOL VEGETATION V4-AA EDIT.docx
			Protocols For GPS Survey.docx
34		Field team information	a_Katingan_FieldTeamsIndormation2023.docx
			Alyansyah - Consultant Agreement 2024_Signed.pdf
			Galih Setya Jati Pambudi - Consultant Agreement 2024_....pdf
			Harry Wibowo - Consultant Agreement 2024_Signed.pdf
			Perjanjian Kerjasama Jasa Konsultan (Harry Wibowo).pdf
			Perjanjian Kerjasama Konsultan (Alydansyah).pdf
			Perjanjian Kerjasama Konsultan (Galih Setya).pdf
			Perjanjian Kerjasama Konsultan (Lorenzo Elton Meo).pdf
			Perjanjian Kerjasama Konsultan (M Abdul Aziz).pdf
			Perjanjian Kerjasama Konsultan (Sonny AM).pdf
35		Data	19112024Correction.xlsx
			compiled-vegetation-data-6-Dec-24_CDP.csv
36	Biodiversity	Fires	2024 1115 Fire Detection & Supression Flow 20241119.pdf
			2024_Rekap Fires Equipment U1 and U2.xlsx
			Katingan-Mentaya-Fire-Management-and-Mitigation-Report-Final-.pdf
			KMP SOP Pencegahan dan Pemadaman Kebakaran Hutan dan Lahan Karhutla Forest Fires - OCR.pdf
			LAPORAN KEMAJUAN DALKARHUTLA 2022.pdf
			LAPORAN KEMAJUAN DALKARHUTLA 2023.pdf
37		Hunting	Cheyne et al. 2016 Mammal Hunting Indonesian Borneo.pdf

			Struebig et al. 2007 Intensive hunting of large flying foxes Kalimantan.pdf
			Hunting data 2015 to 2019.xlsx
			Hunting MR full report 2020-2023.docx.docx
38		Fire Patrols	Patroli-drone-karhutla.pdf
			Patroli-drone-karhutla-periode-agustus-zona-seranau.docx
			Patroli-drone-karhutla-periode-juli-zona-seranau.docx
			2024-11-19 18_35 - Laporan_Kegiatan_2020
			2024-11-19 18_34 - Laporan_Kegiatan_2021.xlsx
			Per Zona.xlsx
			1. Zona Mendawai 2023.xlsx
			2. Zona Kamipang 2023_Ok.xlsx
			3. Zona Bangkurung 2023_Ok.xlsx
			4. Zona Cempaga 2023_Ok.xlsx
			5. Zona Seranau 2023_Ok.xlsx
			6. Zona Pulau Hanaut 2023_Ok.xlsx
			Rekap Global Patroli KARHUTLA 2020-2023
			Data patrol Rekap_update 2020-2021-2022-2023.xlsx
			Rekap Kegiatan Penegakan hukum IL 2021-2023.xlsx
			Sample_Laporan Patroli Sungai Bakumin Tumbang Bulan Zona Mendawai 20-03-2024.pdf
39		Biodiversity community meetings	023 PEPOHONAN Program Baseline Report.pdf
			2023 PEPOHONAN Program Concept Note-Dinas & School.pdf
			2023 PEPOHONAN Program Implementation Report Phase 1.pdf
			Education Overview PEPOHONAN and LENTERA Program.docx
			Education Module Environment Education PLHK KMP.pdf
			021 11 Introduction to Biodiversity Survey - November.pdf
			2021 11 Training on Camera Trap Operation for LPHD Tampelas.pdf
			2023 0525 Follow-up Report (Socialization) on Orangutan Encounters in Community Plantations in Rawa Sari-Me...pdf
			2023 0804 Awareness Activity on Wildlife and Forest Logging in Rawa Sari.pdf
			2023 0805 Awareness Activity on Wildlife and Forest Logging in Mekarti Village.pdf
			2023 1128 Report on Awareness Socialization Related to Wildlife and Forest Logging in Cempaga Zone, Cempaga...pdf
			2023 1128 Socialization Report of Wildlife Hunting Awareness in Cempaka Mulia Timur Village.pdf

40		Biodiversity Socialization	MR7 KMP CCB & VCS Summary in Bahasa 2025 0715.pdf
			PD2 KMP Summary in Bahasa 2025 0715.pdf
			Poster KMP 0718 A1.pdf
			PPT Sos. MR dan PD_2025.pptx
			Project Report on MR7 & PD2 Socialization 2025.docx
			KMP publications related to biodiversity for MR
41		Flagship species	Data Summary Orangutan 2020-2023 for MR.xlsx
			Orangutans MR full report 2020-2023.docx
			Ancrenaz et al. 2004 Orangutans nesting behaviour.pdf
			Ancrenaz et al. 2014 Terrestrial activity in Orangutans.pdf
			Ancrenaz et al. 2021 Orangutan Metapopulations human modified landscapes.pdf
			Anwar et al Orangutan population dynamics draft manuscript 20241219.docx
			Ashbury et al. 2022 Bornean Orangutan Forest Fires.pdf
			Davies et al 2017 Canopy structure drives orangutan habitat selection PNAS.pdf
			Husson et al 2009 Orangutan density distribution Chapter 6.pdf
			Marchant et al 2010 Outrop Katingan Ecosystem Restoration Strategies.pdf
			Marshall et al 2006 Orangutan population density Kalimantan.pdf
			Meijaard et al. 2011 Killing of Orangutans Indonesia.pdf
			Morrogh-Bernard et al 2003 Population status of Bornean Orangutan Kalimantan.pdf
			Simon et al 2019 Aerial Orangutan Surveys 2014-2017.pdf
			Singleton et al 2004 Orangutan Population and Habitat Viability Assessment Final Report IUCN.pdf
			Thomas et al 2010 Distance software design and analysis of distance sampling surveys JAE.pdf
			Vogel et al 2011 Bornean-orangutans-on-the-brink-of-protein-bankruptcy.pdf
42		Forest Extent and Quality	KMP Seedling Planted for Intensive Restoration.xlsx
			Replanting Plan 2024-2033.xlsx
			Rewetted Area_Canal_Blocking_Permanent.xlsx
			Rewetting plan - Sekat_Kanal_L_II_KLHK.xlsx
43		HCV Assesment	HCV 1234 Map.png
			HCV 5 Map.png
			HCV 6 Map.png
			PDD HCV Assessment.docx
44		Camera Trapping	Bio Camera trap Informasi Temuan (Species)

			Camera trapping MR full report 2020-2023.docx
			Balme et al 2010 Edge Effects Leopards Animal Cons.pdf
			Burton et al 2015 Wildlife camera trapping Review JAE.pdf
			Daniel et al 2024 Swine Fever Borneo PrePrint.pdf
			Henschel et al 2011 Leopard prey choice in the Congo Basin J Zool.pdf
			Laeng et al 2021 Camera trapping bird and mammals in INIKEA.pdf
			O'Brien et al 2003 Crouching tigers hidden prey Animal Cons.pdf
			Palmer et al 2018 Evaluating relative abundance indices African J Ecol.pdf
			Rovero & Marshall 2009 Camera trapping photographic rate as an index of density in forest ungulates JAE.pdf
			Sollmann 2018 A gentle introduction to camera-trap data analysis AJE.pdf
			Sollmann et al 2013 Risky RAls Biol Cons.pdf
			Sunarto 2013 Camera_Trapping_for_the_Study_and_Conser.pdf
			Wearne et al 2017 Mammalian abundance Sabah.pdf
45		Fish surveys	Fishes of Katingan Mentaya English.pdf
46		Flora surveys	Summary of Flora Exploration and Monitoring for MR
			Buckland et al., 2008 Estimating bird abundance
			Line Transect Data Analysis 2020-2023.xlsx
			Line transects MR full report 2020-2023.docx
			KMP Proposed RTE_HCV Species List & Status for MR 2020-2023.xlsx
			RTE Records for MR 2020-2023.xlsx
			Trigger Species RTE List & Status for KMP MR 2020-2023 Update 20250715.docx
47		Species list	KMP All Species List for MR Fauna 2023.xlsx
			KMP All Species List for MR Flora 2023.xlsx
48		Scientific references	Ancrenaz et al. 2004 Orangutans nesting behaviour.pdf
			Ancrenaz et al. 2014 Orangutans coming down from the trees Scientific Reports.pdf
			Ancrenaz et al. 2014 Terrestrial activity in Orangutans.pdf
			Ancrenaz et al. 2021 Orangutan Metapopulations human modified landscapes.pdf
			Anwar et al Orangutan population dynamics draft manuscript 20241219.docx
			Ashbury et al. 2022 Bornean Orangutan Forest Fires.pdf
			Asner et al. 2018 Aboveground Carbon Map 30m Sabah.pdf

		Balme et al 2010 Edge Effects Leopards Animal Cons.pdf
		Brearley et al 2016 Ecology of Asian dipterocarps PED.pdf
		Buchheister et al 2013 Fish Communities Chesapeake Bay.pdf
		Burton et al 2015 Wildlife camera trapping Review JAE.pdf
		Cheyne et al 2016 Mammal Hunting Indonesian Borneo.pdf
		Davies et al 2017 Canopy structure drives orangutan habitat selection PNAS.pdf
		Daniel et al 2024 Swine Fever Borneo PrePrint.pdf
		Dumbrell & Hill 2005 Selective Logging Butterflies Biol Cons.pdf
		Edwards et al. 2011 Degraded Lands Worth Protecting SE Asia Logged Forests.pdf
		Fikri & Nusalawo 2017 Survei Mamalia Karnivora di Hutan Gambut Tropis Kalimantan Tengah.pdf
		Gotelli et al 2001 Quantifying biodiversity procedures.pdf
		Harrison et al 2011 Baseline Floral diversity peatland.pdf
		Harrison et al 2020 Tropical forest and peatland conservation in Indonesia.pdf
		Harrison et al 2010 Biodiversity in Katingan KMP Baseline.pdf
		Hatfield et al 2018 Functional Connectivity Brazil PEC.pdf
		Hill 1973 Diversity and Evenness Unifying Notation and consequences.pdf
		Hooijer et al. 2024 Benefits of peatland rewetting SE Asia.pdf
		Husson et al 2009 Orangutan density distribution Chapter 6.pdf
		Jerikho & Saputro 2023 Fishes of Katingan Mentaya English.pdf
		Laeng et al 2021 Camera trapping bird and mammals in INIKEA.pdf
		Marshall et al 2006 Orangutan population density Kalimantan.pdf
		Marchant et al 2014 Katingan Ecosystem Restoration Strategies.pdf
		Meijaard et al. 2005 Life After Logging Book.pdf
		Meijaard et al. 2011 Killing of Orangutans Indonesia.pdf
		Morrogh-Bernard et al 2003 Population status of Bornean Orangutan Kalimantan.pdf
		Murcia et al. 1995 Edge effects in forest habitats.pdf
		Nusalawo 2014 Pesona Alam Liar Sungai Bakumin.pdf

			O'Brien et al 2003 Crouching tigers hidden prey Animal Cons.pdf
			Okuda et al 2019 Canopy Height after Logging FEM.pdf
			Palmer et al 2018 Evaluating relative abundance indices African J Ecol.pdf
			Peh et al 2005 Logged and Primary Forest Bird Diversity Malaysia.pdf
			Philipson et al. 2020 Active Restoration for Carbon Science.pdf
			Posa et al 2011 Biodiversity Conservation in Swamp Forests.pdf
			Poulsen & Holm 2007 Fisheries Catch Per Unit Effort.pdf
			Rosita et al 2018 Water table depth fluctuations in Katingan Mentaya.pdf
			Rovero & Marshall 2009 Camera trapping photographic rate as an index of density in forest ungulates JAE.pdf
			Senior et al 2019 Climate Connectivity and Deforestation NCC.pdf
			Simon et al 2019 Aerial Orangutan Surveys 2014-2017.pdf
			Singleton et al 2004 Orangutan Population and Habitat Viability Assessment Final Report IUCN.pdf
			Slade et al 2011 Dung Beetles Logging regimes Sabah.pdf
			Slik et al. 2013 Large Trees and AGB in the Tropics GEB.pdf
			Sollmann 2018 A gentle introduction to camera-trap data analysis AJE.pdf
			Sollmann et al 2013 Risky RAls Biol Cons.pdf
			Struebig et al 2007 Intensive hunting of large flying foxes Kalimantan.pdf
			Sunarto 2013 Camera Trapping for the Study and Conser.pdf
			Taufik et al 2023 Peatland Rewetting and Fire Indonesia.pdf
			Thomas et al 2010 Distance software design and analysis of distance sampling surveys JAE.pdf
			Ugland et al. 2003 The species accumulation curve and estimation of species richness.pdf
			Vogel et al 2011 Bornean-orangutans-on-the-brink-of-protein-bankruptcy.pdf
			Wearne et al 2017 Mammalian abundance Sabah.pdf
49	Goverment		Evidence of project registration SRN-PPI.docx
			SK Pencabutan Pembekuan PBPH RE RMU 2025 Unit I.pdf
			SK Pencabutan Pembekuan PBPH RE RMU 2025 Unit II.pdf
50	Community		2023 Management and Leadership RMU KMP.pdf

51			2023 RMU KMP Orgchart.pdf
55			HRD RMU Company Regulation.pdf
53			List of Consultation Meeting with community for MOU-PKK 2021-2023.xlsx
54			List of Sample Report Meeting (random).docx
55			List sample of evidence for Participatory Meeting.docx
56			List sample of evidence for Stakeholder Meeting.docx
57			Permian Global Technical Expertise
58		Meetings	021_04_03_Surat Pemberitahuan Kegiatan Sosialisasi Bahaya Merkuri Bersama Karang Taruna Desa Telaga.pdf
			384_Surat Pemberitahuan_ISPA_Kec Mendawai_Bellini.pdf
			Surat Pemberitahuan Desa Serambut BUMDes.pdf
			Surat Pemberitahuan Desa Tampelas BUMDes.pdf
			SURAT PEMBERITAHUAN_Desa Babaung.pdf
			surat_pemberitahuan_Desa Babaung.pdf
			Hanau Dengar Pendapat MOU PKK Hantipan 2023 0531.pdf
			Hanau Dengar Pendapat Karhutla 2023-0522.pdf
			Hanau Komitmen Bersama Karhutla 2022.pdf
			Hanau Laporan Sosialisasi Satgas Pengganti FGD Karhutla 2023.pdf
			IMG20220615094735.jpeg
			IMG20220615143128.jpeg
			IMG20220615143220.jpeg
			IMG20220615143245.jpeg
			Kamipang Laporan Kemajuan Kegiatan dan Permohonan Pencairan Dana Tahap II sharing Dana.pdf
			Kamipang LPJ thp 1 dan Pengajuan thp 2 Asem Kumbang PKK 2020.pdf
			Kamipang Permohonan pencairan dana tahap 1 PKK 2021 Baun Bango.pdf
			Kamipang PKK Baun Bango 2021 05.pdf
			Kamipang Proposal PKK Baun Bango 2021.pdf
			Kamipang SPJ PKK Pemdes Baun Bango 2021 Tahap 2.pdf
			Kamipang SPJ PKK Pemdes Baun.textClipping
			Zona Kamipang Notulensi Konsultasi Pembahasan Draft MoU ke-3 Desa Telaga 2021 0422.docx
			Zona Kamipang Notulensi Konsultasi Pembahasan Draft MoU Desa Asem Kumbang 2021 0319.docx
			Zona Kamipang Notulensi Konsultasi Pembahasan Draft MoU Desa Jahangiang 2021 0317.docx
			Zona Kamipang Notulensi Konsultasi Pembahasan Draft MoU Desa Karuing 2021 0324.docx

			Zona Kamipang Notulensi Konsultasi Pembahasan Draft MoU Desa Parupuk 2021 0325.docx
			Zona Kamipang Notulensi Konsultasi Pembahasan Draft MoU Desa Tumbang Runen 2021 0318.docx
			Zona Mendawai Consultation on draft MOU Perigi 2023 0225.pdf
			Zona Mendawai Financial Report PKK Kampung Melayu 2021.pdf
			Zona Mendawai Financial Report PKK Mendawai 2023.pdf
			Zona Mendawai Notulen Evaluasi MoU Desa Perigi 2023 0130.pdf
			Community Meeting 2020-2023.xlsx
			LAPORAN HASIL SOSIALISASI PD2 MR7 2025.pdf
			LAPORAN SOSIALISASI MONITORING REPORT DAN DISTRIBUSI FLYER_PMDH#.docx
59		Employment	2020-2023 HRD Social Protection.xlsx
			2023 Management and Leadership RMU KMP.pdf
			2023 RMU KMP Orgchart.pdf
			HRD Company Care PTKL & HOK.xlsx
			Staff RMU 2020-2024 Tiara.xlsx
			Staff RMU & RFMI - as of Dec 24.xlsx
			DATA PTKL BULANAN 2023.xlsx
			HRD Data Company Care PTKL&HOK.xlsx
			Summary Employment Formal & Informal 2020-2023.docx
60		Health Improvement	2023 MOU with Puskesmas Bapinang.pdf
			2023 MOU with Puskesmas Baun Bango_Kamipang.pdf
			2023 MOU with Puskesmas Mendawai.pdf
			2023 MOU with Puskesmas Mentaya Seberang.pdf
			023 Posyandu DESA KARUING.xlsx
			2023 Posyandu DESA SERAMBUT.xlsx
			Data Posyandu 2021-2023.xlsx
			List of Posyandu Ikut Program-2025.xlsx
			2020-2023 Posyandu Terapung.xlsx
			2021 Posyandu Terapung Kamipang_KESMAS.xlsx
			2022 Posyandu Terapung.xlsx
			Health Training CISDI Report 221102.pdf
			SIRETA Health Kader Training 2020-2023.xlsx
			2020-2023 Report Kesmas PMDH.xlsx
			HEALTH New Community Tracker_17 Jan 2025_DPL.xlsx
			KMP Framework for combating Stunting.pdf
			Wellbeing calculation 15April2025.xlsx

61		Livelihood	2023 Data RSA MPA member in each zones.xlsx
			2021-2023 Livelihood Change Hanaut Zone ENG.pdf
			2021-2023 Monev Report Livelihood Change Hanaut Zone.docx
			2016-2023 Social Management data in 3 villages.xlsx
			2020-2024 Social Management Beneficiaries Kamel.xlsx
			2021-2024 Social Management Beneficiaries Telaga.xlsx
			2023 07 Social Management Compensation for Satiruk.xlsx
			2023 Social Management Payment KTH Finance Nur.xlsx
			Kisah Sukses KTH Kalaru Lestari Telaga.docx
			Map Social Management.pdf
			Social Management list of Nota Kesepahaman PKS.docx
			SOP PENGADAAN BARANG STA 2022 1213.docx
			SOP PENERIMAAN PRODUK BARANG DARI ZONA 2022 1213.docx
			SOP ALUR KOMUNIKASI STA DAN ZONA 2022 1213.docx
			SOP JAM OPERASIONAL KANTOR 2022 1213.docx
			SOP KEUANGAN KOPERASI 2024 0524.docx
			SOP STA MART 2022 1215.docx
			SOP KEDAI STA 2022 1214.docx
			2020-2023 STA Strengthening and CB.xlsx
			2021-2023 STA Brief Activities short.docx
			2021-2023 STA Member.xlsx
			Mentaya Sweet List of Product.pdf
			MR7 Livelihood Calculation.docx
			Wellbeing calculation 15April2025.xlsx
62		Education	2020 GASING Method List of participants Guru-PT RMU.pdf
			2020 GASING Method Report Tahap IV-PT RMU.pdf
			2020-23 Non formal Education Paket ABC RMU KMP.xlsx
			2023 PEPOHONAN Program Baseline Report.pdf
			2023 PEPOHONAN Program Concept Note-Dinas & School.pdf
			2023 PEPOHONAN Program Implementation Report Phase 1.pdf
			2023 PLH November SMP SMA Seranau.xlsx
			2023 PLH SMP SMA Seranau Juli-Agustus.xlsx
			Education Module Environment Education PLHK KMP.pdf

			Education Overview PEPOHONAN and LENTERA Program.docx
			2023 CALISTUNG Mentaya Seberang.xlsx EDUCATION Community Tracker_17 Jan 2025_DPL.xlsx Education List of KMP Educational Material.docx Wellbeing calculation 1x_revised_15April2025_SDG.xlsx
63		Training	2020-2023 Community Trainings Data MRV Tracker DPL.xlsx
			MR7 Training Calculation-Community.docx
64		WASH	MR7 Water Calculation.docx
			WATER Community Tracker_17 Jan 2025_DPL.xlsx
			WATSAN Program.xlsx
65		Well-being	MR7 Well-being Calculation.docx
			Wellbeing calculation 1x_revised_15April2025_SDG.xlsx
66		MOU village and local institutions	2022 MOU PKK RMU-BRIN-IPB Boundary layers.pdf
			2022 MOU PKS BRIN PREE-RMU(Dr.Budi).pdf
			2022 MOU PKS BRIN PREE-RMU(Dr.Wayan).pdf
			2022 MOU PKS BRIN PREE-RMU(Prof.Chairil).pdf
			2022 MOU PKS BRIN PREE-RMU(Prof.Pratiwi).pdf
			2023 MOU PKS BRIN Paludikultur.pdf
			Annex 2.5.12 MoU-PKK 2015-2023.pdf
			MoU PKK with Village Gov & Kecamatan RMU KMP 2015-2023.docx
			MoU_Asem Kumbang_2021.pdf
			PKK_Asem Kumbang_2021.pdf
			PKK_Asem Kumbang_2022.pdf
			PKK_Asem Kumbang_2023.pdf
			MoU_Ganepo_2020.pdf
			PKK_Ganepo_2020.pdf
			PKK_Ganepo_2021.pdf
			PKK_Ganepo_2022.pdf
			MoU_Mentaya Seberang_2020.pdf
			MoU_Mentaya Seberang_2023.pdf
			PKK_Mentaya Seberang_2020.pdf
			PKK_Mentaya Seberang_2021.pdf
			PKK_Mentaya Seberang_2022.pdf
			PKK_Mentaya Seberang_2023.pdf
			MoU Parupuk2021.pdf
			PKK Parupuk 2021.pdf
			PKK Parupuk 2022.pdf
			MoU_Tampelas_2021.pdf

			PKK_Tampelas_2021.pdf
			PKK_Tampelas_2022.pdf
			PKK_Tampelas_2023.pdf
67		Stakeholder Consultation	Community Meeting 2020-2023.xlsx
			Community Meeting-Stakeholder Engagement Community Tracker_17 Jan 2025_DPL.xlsx
			Planning Division_Stakeholder engagement 2021-2023.xlsx
			SOP Technical Guideline for Meeting in the village 2019.pdf
			YS_Stakeholder Identification.docx
68		GRM	2.3.14 GRM cases and action 2020-2023.xlsx
			2.3.14 GRM zona system.docx
			FINAL DATA GRIEVANCE 2020-2023.xlsx
			KMP Grievance Procedure 2023.png
			TD_Grievance Handling_2023.docx
			FINAL DATA GRIEVANCE 2020-2023.xlsx
69		HSSE	2.3.17 HSES List of SOP.xlsx
			2.3.17 HSES Non-Fatal Injures 2020-2023.xlsx
			HSE SOP059- Dangerous Waste Limbah B3.pdf
			HSE SOP068 PENGOLAHAN LIMBAH CAIR DOMESTIK.pdf
			HSES Approval Letter from Public Work Agency-P2K3 2023.pdf
			HSES Certificate Occupational Health & Safety Experts-AK3U.pdf
			HSES Internal Committe OHS-P2K3 RMU2023.pdf
			2020-2023 HRD Social Protection.xlsx
70		MRV Tracker	MR7 Theory of Change KMP.pdf
			MRV Community Trackers 2020 MR7 PD2.xlsx
			New Community Tracker_17 Jan 2025_DPL.xlsx
71		Impact assesment report	RMU Impact Evaluation Puter Report 2023_Final.pdf
			RMU Impact Evaluation Report 2023_Final.pdf
72		Project Maps	024 KMP Map of villages and zones.jpg
			Map 2.5.9 villages around project Area.pdf
			Map of KMP Activities in villages.pdf
			Map of KMP villages and 6 zona.pdf
			Map Social Forestry & Social Management.pdf
			Peta Logsarpras.png
			Peta Lokasi dan Zona serta Area Proyek Katingan Mentaya FINAL.jpeg
			Peta PS dan Potensi PS Zona KMP.pdf
73		Strengthening Local institutions	Buku MONEV BUM Desa.pdf

			MoU PKK RMU KMP 2015-2023.docx
			MR7 Strengthening Local Institutions.docx
74		Social forestry	1 SK HPHD MENDAWAI.PDF
			2 SK dan Peta Pengelolaan Hutan Desa Tampelas.pdf
			3 SK Persetujuan HD PERIGI JAYA BERSAMA.pdf
			4 SK Persetujuan HD HANAUT.pdf
			5 SK & Peta Persetujuan HKm Mentaya Seberang.pdf
			6 SK Persetujuan HD TUMBANG BULAN.pdf
			7 SK Persetujuan HD MP Tewang Kampung (2).pdf
			8 SK & Peta Persetujuan HD Teluk Sebulu.pdf
			9 SK HD 6954 LD MELAYU HIMBA BAHALAP _kamel (2).pdf
			10 SK HD 6953 LD HIMBA PANATAU LEWU _gal.pdf
			11 SK Persetujuan HKm KTH PAMBELUM ULUH DIPAH.pdf
			Map Social Forestry & Social Management.pdf
			Persos-Social Management data.xlsx
			Support KMP for LDPH.xlsx
75		Microfinance	2020-2023 Microfinance Active and Non Active.xlsx
			2020-2023 Microfinance KSM Mendawai Active.xlsx
			2021 Data Pinjaman KSM_Mendawai Sejahtera_Tahun 2021.xlsx
			2022 Data Pinjaman KSM_Mendawai Sejahtera_Tahun 2022.xlsx
			2023 Data Pinjaman KSM_Mendawai Sejahtera_Tahun 2023.xlsx
			Microfinance KSM Mendawai History.docx
76		Commdev PMDH SOP protocols	General Guidelines program implementation.docx
			Technical Guidelines program implementation.docx
			Technical Guideline for holding a village-level meeting.docx
			Facilitation Guidelines for Technical Department Activities Meeting.docx
77	Legislation	Legal status	1-08.RMU.X_2008-Permohonan IUPHHK RE PTRMU 2008.pdf
			11-23.1.IUPHHK-RE.PMDN.2016 RMU Unit II Kotim-Kalteng.pdf
			12-1198.MENLHK.SETJEN.HPLO PBPH RMU Unit I.pdf
			13-SK.1099.MENLHK.SETJEN.HPLO.11.2021 RMU Unit I.pdf
			2-5.442.Menhut-VI.2009-Surat Perintah UKLUPL PTRMU 2009.pdf
			3-522.185.EK-Dukungan Calon Areal IUPHHK-RE RMU_2010.pdf
			4-660.89.II.BLH.2012-UKL UPL Izin Usaha IUPHHK RE RMU.2012.pdf

			5-5.104.Menhut-VI.BRPUK.2012-Penerbitan Peta Areal Kerja (WA) IUPHHK-RE PT RMU Provinsi Kalimantan Teng.pdf
			6-S320.VII-WP3H.2012-Penyampaian Peta Areal Kerja IUPHHK RE RMU 2012.pdf
			8-SK.734.Menhut-II.2013.IUPHHK-RE RMU Unit I.pdf
			9-522.1.200.2159.Dishut-Permohonan IUPHHK RE RMU 2014.pdf
78		Project legality	SK.1198.MENLHK.SETJEN_HPLO.11_2021_RMU Unit I.PDF
			SK.734_Menhut-II_2013_IUPHHK-RE PT. RMU.pdf
			Lampiran 1. Peta Lampiran SK IUPHHK-RE PT RMU_SK_IUPHHK-RE No. 23.1_IUPHHK-RE_PMDN_2016.jpg
			SK.1199.MENLHK.SETJEN_HPLO.11_2021_RMU Unit II.PDF
			SK.IUPHHK-RE No. 23.1_PMDN_2016_PT RMU-Kab. Kotim-Kalteng.pdf
			AMPIRAN 01_PETA REFERENSI PUP.jpg
			LAMPIRAN 02 PETA SEBARAN JENIS TANAH.jpg
			LAMPIRAN 03_PETA SEBARAN DESA DAN PEMUKIMAN.jpg
			LAMPIRAN 04_PETA PETAK KERJA_GRID.jpg
			PETA PENGESAHAN RKUPHHK-RE PT RMU.jpg
			L. 7 Peta PUP pada Ekosistem Referensi.jpg
			L. 8 Peta Sebaran Jenis Tanah.jpg
			L. 10 Desain Petak Kerja.jpg
			L. 11 Kawasan Hutan dan Perairan Kalteng.jpg
			L. 12 FEG.jpg
			L. 13 Peta RKU_UnitII 2019 A1.jpg
			Lokasi_Sapras.jpg
			Lembar Pengesahan RKU Ke-1.pdf
			RKUPHHK-RE._RMU_11012016_KLHK.pdf
			SK RKU Ke 1 PT RMU Unit 1.pdf
			Surat Persetujuan RKUPHHK-RE Ke-1.pdf
			Peta Pengesahan RKU 1 RMU Unit II.pdf
			Lembar Pengesahan RKU RMU Unit II.pdf
			RKUPHHK-RE_PT RMU UNIT II_DRAFT NOVEMBER 2020.pdf
			SK. RKU Ke-1 RMU Unit II.pdf
			Peta Pengesahan RKT 5.pdf
			Peta RKT 5 - Citra.png
			Peta RKT 5 - Jenis Tanah.png

		Peta RKT 5 - Pengamatan Hidrologi.png
		Peta RKT 5 - Penutupan Lahan.png
		Peta RKT 5 - Tipologi Lahan.png
		Peta RKT 5 Pada RKU 1 - Lembar 1.png
		Peta RKT 5 Pada RKU 1 - Lembar 2.png
		RKTPHHK-RE_KE-5.pdf
		tanda terima RKT 5 UNIT I.pdf
		Peta RKT 6 - Citra.pdf
		Peta RKT 6 - Jenis Tanah.pdf
		Peta RKT 6 - Pengamatan Hidrologi.pdf
		Peta RKT 6 - Penutupan Lahan.pdf
		Peta RKT 6 - Tipologi Lahan.pdf
		Peta RKT 6 Pada RKU 1.pdf
		RKT Tahun 2022 - PT. RIMBA MAKMUR UTAMA (UNIT I) 160422 01.pdf
		tanda terima RKT 6 UNIT I (KLHK).pdf
		tanda terima RKT 6 UNIT I (palangka).pdf
		RKTPH Tahun 2023 PT Rimba Makmur Utama Unit I.pdf
		Lampiran Surat Pernyataan PNPB RKTPH Tahun 2023 PT Rimba Makmur Utama Unit I.pdf
		Lampiran Peta RKTPH Tahun 2023 PT Rimba Makmur Utama Unit I.pdf
		Tanda Terima Dokumen RKTPH Tahun 2023 (KLHK).pdf
		Pakta Integritas RKTPH 3 2023 - Unit II.pdf
		Peta RKTPH 3 Tahun 2023 - Unit II.pdf
		Tanda Terima Dokumen RKTPH Tahun 2023 (Kalimantan).pdf
		03 RKTPHHK-RE PT RMU UNIT II TAHUN KE-1 (2021).pdf
		04 RKTPHHK-RE PT RMU UNIT II TAHUN KE-1 (2021) Lampiran Peta.pdf
		tanda terima RKT 1 UNIT II (tembusan).pdf
		tanda terima RKT 1 Unit II sekda Kotim.pdf
		tanda terima RKT 1 UNIT II.pdf
		05 RKTPH Tahun 2022 - PT. RMU UNIT II.pdf
		tanda terima RKT 2 UNIT II (KLHK).pdf
		tanda terima RKT 2 UNIT II (palangka).pdf
		Lembar 4.pdf
		Lembar 6.pdf
		Lembar 7.pdf

	Cover_RMU.pdf
	Lembar Pengesahan_Dir_RMU.pdf
	Kata Pengantar_RMU.PDF
	Tim Penataan Bts_RMU.pdf
	Daftar Isi, lampiran_RMU.pdf
	Bab 1 PENDAHULUAN_RMU.pdf
	Bab 2 LOKASI DAN KEADAAN FISIK_RMU.pdf
	Bab 3 PELAKSANAAN_RMU.pdf
	Bab 4 HASIL PELAKSANAAN_RMU.pdf
	Bab 5 KESIMPULAN DAN SARAN_RMU.pdf
	Peta_Pemandangan_RMU.pdf
	Peta PAK RMU Unit 1 skala 50K Lembar 4.pdf
	Peta PAK RMU Unit 1 skala 200K.pdf
	Peta PAK RMU Unit 1 skala 50K Lembar 2.pdf
	Peta PAK RMU Unit 1 skala 50K Lembar 3.pdf
	Peta PAK RMU Unit 1 skala 50K Lembar 1.pdf
	Peta-PAK-RMU-Unit-I-skala-200K-compress.jpg
	K Penetapan Areal Kerja PT RMU UNIT I.pdf
	Peta Penetapan Areal Kerja PT RMU Lembar 1.pdf
	Peta Penetapan Areal Kerja PT RMU Lembar 2.pdf
	Peta Penetapan Areal Kerja PT RMU Lembar 3.pdf
	SK.984_MENLHK_SETJEN_PLA.2.9_2022_PAK.PDF
	1 Peta Hasil Penataan Batas.jpg
	02 Peta Hasil Penataan Batas.jpg
	03 Peta Hasil Penataan Batas.jpg
	04 Peta Hasil Penataan Batas.jpg
	05 Peta Hasil Penataan Batas.jpg
	06 Peta Hasil Penataan Batas.jpg
	07 Peta Hasil Penataan Batas.jpg
	01 Peta Kerja Penataan Batas.jpg
	02 Peta Kerja Penataan Batas.jpg
	03 Peta Kerja Penataan Batas.jpg
	LAPORAN TATA BATAS PT RMU UNIT II.pdf
	Laporan UKL-UPL Semester I Jan-Jun 2021 Unit I.pdf
	Laporan UKL-UPL Unit I Semester II Jul-Dec 2021.pdf
	Laporan UKL-UPL Unit I Semester I 2022.pdf
	Laporan UKL-UPL Unit I Semester II 2022.pdf

			01 Laporan UKL-UPL PT RMU Unit I Semester I 2023.pdf
			02 Laporan UKL-UPL PT RMU Unit I Semester II 2023.pdf
			TTE SIMPEL PTRMU UNIT I SEM I 2023.pdf
			TTE UKL UPL PT RMU UNIT I SEM II 2023.pdf
			Laporan UKL-UPL Unit II Semester I Jan-Jun 2021.pdf
			Laporan UKL-UPL Unit II Semester II Juli-Dec 2021.pdf
			tanda terima UKL UPL 2021 sem 1 Unit II.pdf
			tanda terima UKL UPL unit II sem 2 th 2021 (palangka).pdf
			Laporan UKL-UPL Unit II Semester I 2022.pdf
			Laporan UKL-UPL Unit II Semester II 2022 FINAL.pdf
			Tanda terima Lap UKL UPL Sem 1 th 2022 PT RMU Unit II (Kalteng).pdf
			Tanda terima Lap UKL UPL Sem 1 th 2022 PT RMU Unit II (KLHK).pdf
			1600 - Tanda Terima UKL UPL Semester 2 Unit II Tahun 2023 (Kalteng).pdf
			Laporan UKL-UPL PT RMU Unit II Semester 2 Tahun 2023 Final.pdf
			Laporan UKL-UPL Unit II Semester I 2023 Final.pdf
			Tanda Terima UKL - UPL Unit II Semester 1 tahun 2023 (Kalteng).pdf
			Tanda Terima UKL UPL Semester 1 Tahun 2023 (KLHK).pdf
			TTE SIMPEL PT RMU UNIT II SEM I 2023.pdf
			TTE SIMPEL PT RMU UNIT II SEM 2 2023.pdf
			PD 2.5.12 Approvals and list of RMU permit.pdf
			RMU Legal Status.docx
79	Project Report	Newsletter	2022 01 Newsletter Kisah KaTaNya September.pdf
			2022 01 Newsletter RMU KMP ENG.pdf
			2022 02 Newsletter RMU KMP.pdf
			2023 03 Newsletter RMU KMP.pdf
			2023 04 Newsletter RMU KMP.pdf
80		R&D filter	BisDev AgroEcology.pdf
			Climate and Weather Information.pdf
			Climate Smart Agriculture.pdf
			Forest Management.pdf
			GHG Poster.pdf
			Rehabilitation of Ex-Mining.pdf
		SDG report	2020 RMU KMP UN Global Compact COP.pdf
81			2021 RMU KMP UN Global Compact COP.pdf

			2022 RMU KMP UN Global Compact COP.pdf
			KMP SDG Report English 2021-2022.pdf
			SDG Report Bahasa 2021-2022.pdf
			Impact Evaluation Report Summary RMU KMP PUTER 2023.pdf
			KMP Fire Management & Mitigation Report 2023.pdf
			SEI Working Paper Fire Mitigation Report 2023.pdf
82		Summary in Bahasa	Infographic MR7 CCB 2020-2023 bahasa FINAL.pdf
			KMP - MR7 CCB & VCS Ringkasan Bahasa FINAL 2025 0721.pdf
			PD2 KMP Summary in Bahasa 2025 1207.pdf
			PD2 KMP Summary in Bahasa FINAL 2025 0721.pdf
			Poster KMP 0718 A1.pdf
83	NPRR		2023 Management and Leadership RMU KMP.pdf
			Adaptive Management Plan_Katingan 2025.pdf
			Buku MONEV BUM Desa.pdf
			FINAL DATA GRIEVANCE 2020-2023.xlsx
			financial analysis.xlsx
			Global Change Biology - 2022 - Hapsari - Sea level rise and climate change acting as interactive stressors on deve...pdf
			Indonesia_s_Climate_Actions_Towards_2030.pdf
			Indonesia_Second NDC_2025.10.24.pdf
			KMP Fire report finalv4-compressed.pdf
			KMP Grievance Procedure 2023.png
			KMP_Climate Change Management Report.docx
			MoU PKK RMU KMP 2015-2023.docx
			MoU PKK with Villages Gov & Kecamatan RMU KMP 2015-2023.docx
			new_final_project_area_rev2.dbf
			new_final_project_area_rev2.prj
			new_final_project_area_rev2.shx
			NPRR_Katingan_2025.docx
			Permian Global Technical Expertise.docx
			Project Management (Q1)_Adaptive Management Plan_Katingan_202518906282120.docx
			S.442_Menhut-VI.2009 - Surat Perintah UKL UPL PTRMU 2009.pdf
			SDG Report MR7 KMP 2020-2023 ver 0727 2025.pdf

# APPENDIX 4: LIST OF FINDINGS

## NON CONFORMITIES (NCS)/CORRECTIVE ACTION REQUEST (CARS)

NC/CAR id.	01	Date: 06/10/2025
NC/CAR description		
In the PD, there are several non-compliances with the VCS CCB PD Template:       1. <u>Throughout the PD</u>: Template instructions have not been deleted (e.g. in Sections 2.3.5, 2.4.4, and 4.5; Biodiversity sections, Appendices, etc.)     2. <u>Title page</u>: Validation/verification body is incorrect. The PP must correct the organization and contact name with email address and phone number of VVB.     3. <u>Title page</u>: the expected verification schedule: has not been completed.     4. <u>Table of contents</u>: a generic Appendix X is included.     5. <u>Section 1.1</u>: Section reference of outcome 5 is missing on the table.     6. <u>Section 2.1.2</u>: current verification period is missing on the Audit History table.     7. <u>Section 4.5.2</u>: Section has been divided in Sections 4.5.2 and Sections 4.5.3.     8. <u>Sections 4.5.2-4.5.9</u>: numeration of these sections has been altered (<u>4.5.2-4.5.10</u>) as a result of the previous point.     9. <u>Appendix 4</u>: an unrelated list of references is included at the end.		
Project Proponent's Response		Date: 15/10/2025
1. All template instructions throughout the PD have now been deleted, including those in Sections 2.3.5, 2.4.4, 4.5, the Biodiversity sections, and all Appendices. The document has been fully reviewed to confirm no instructional text remains.     2. The VVB information has been corrected to reflect the accurate organization and contact details, including the contact name, email address, and phone number of the VVB.     3. Expected verification schedule included as 1 September t2025     4. Table of contents has been updated     5. Outcome 5 has been included.     6. The current verification period has been added to the Audit History table in Section 2.1.2.     7. Numbering was corrected as per the CCB &amp; VCS PD template.     8. Numbering was corrected as per the CCB &amp; VCS PD template.     9. These references have been incorporated into the reference list in section 3 (Climate).		
Documentation provided by the project proponent		
Updated PD		
VVB's evaluation		Date: 14/11/2025
1. Several template instructions are still included in the PD.		

2. The information is now corrected.
3. The information is now corrected.
4. The table of contents of PD document has been updated and provided, however the generic page number is incorrect, appendix 1 is in page 339, appendix 2 is page 340, appendix 3 is page 342, appendix 4 is page 345, all of number are different with table of contents.
5. The information has been updated.
6. The information has been updated. However, the name of VVB is incorrect.
7. The numbering is corrected and deemed closed.
8. The numbering is corrected and deemed closed.
9. The information is corrected and deemed closed.

Therefore, CAR 01 is not closed.

**Project Proponent's Response**
**Date:** 17/11/2025

1. Instructions in sections 2.1.13, 2.5.13, 2.6.2, 5.1.1, 5.1.2, 5.2.1, 5.2.8, 5.3.1, 5.5.2 were deleted. Please note that some instructions in section 2.5 were intentionally left to provide context to the information provided.

4. The table of contents was updated. Please note that the current version is in track change and the page numbers may not be displayed correctly. The final and clean version will ensure consistency in the table of contents and corresponding sections.

6. VVB name was corrected in section 2.1.2

**Documentation provided by the project proponent**

Updated PD

**VVB's evaluation**
**Date:** 28/11/2025

1. Template instructions have been deleted now.
4. The table of contents have been updated, and the explanation is deemed correct.
6. The PD has been updated and deemed correct.

Therefore, CAR 01 is closed.

NC/CAR id.	02	Date: 06/10/2025
NC/CAR description		
In the PD, there are several incorrect statements or typos:       1. <u>Section 2.1.9</u>: "... and conform with the current VCS Standard Version 4.5." Applicable VCS Standard Version is not correct.     2. <u>Section 2.1.9</u>: "...to conduct forest and protection, restauration and management activities". Typo on "restoration".     3. <u>Section 2.2.2</u>: "...PD Section 3.2.3 has been updated with the implementations of the new datasets, project stratification and ex-project emissions". Typo on "ex-ante project emissions".     4. <u>Section 2.5.12</u>: Decree/Approval No. 10 (522/0212/PTSP) appears in red text.     5. <u>Section 3.2.5</u>: "The annual buffer withholding has been split proportionally between the estimated reductions and removals (Table 3.41)." Said split proportion does not apply, as the project does not have any removals.     6. <u>Table 3.27</u>: the area column is incorrectly labelled as BSL Area (ha), while the values are referring to With-Project Scenario area (WPS Area).     7. <u>Section 4.5.2</u>: "Inclusion of Marginal Groups" text is highlighted in yellow.     8. <u>Sections 4.5.2 and 4.5.3</u>: both sections are redundant, with the same title.     9. <u>Section 4.5.2</u>: "focus group discussions (FDG)", the acronym has a typo.		
Project Proponent's Response		Date: 15/10/2025
1. The applicable VCS Standard version reference in Section 2.1.9 has been corrected. The text now cites the <b>Verified Carbon Standard (VCS) Version 4.7</b>, which is the most recent version issued by Verra.     2. The typo in Section 2.1.9 has been corrected, "restauration" has been changed to <b>"restoration"</b>.     3. This typo was found in the MR section 2.2.2 and was amended.     4. The red text in Section 2.5.12 has been corrected to match the standard formatting.     5. Section 3.2.5: The line has been eliminated from the document.     6. Table 3.27: BSL has been replaced by WPS.     7. The yellow highlighting in Section 4.5.2 ("Inclusion of Marginal Groups") has been removed.     8. Numbering was corrected, also addressed in previous CAR     9. This has been corrected as we re-wrote section 4.5.2		
Documentation provided by the project proponent		
Updated PD		
VVB's evaluation		Date: 14/11/2025
1. The issue has been updated and is deemed closed.     2. The issue has been updated and is deemed closed.		

3. The issue has been updated and is deemed closed.
4. The issue has been updated and is deemed closed.
5. The issue has been updated and is deemed closed.
6. The issue has been updated and is deemed closed.
7. The information is properly updated and is deemed closed.
8. The section numbering has been updated and is deemed closed.
9. The issue has been clarified and is deemed closed.

Therefore, CAR 02 is closed.

NC/CAR id.	03	Date: 06/10/2025
NC/CAR description		
In the MR, there are several non-compliances with the VCS CCB MR Template, or other errors:       1. <u>Throughout the MR</u>: Template instructions have not been deleted (e.g. in Sections 2.3.4, 4.2.2, 4.4; Biodiversity sections, Appendices, etc.)     2. <u>Title page</u>: The email address of the Validation/verification body is incorrect.     3. <u>Table of contents</u>: Page of Appendix 5 is missing.     4. <u>Section 2.1.2</u>: current verification period is missing on the Audit History table.     5. <u>Section 2.1.7</u>: the CCB Benefits assessment period has not been included.     6. <u>Section 2.1.12</u>: Description is longer than 100 words.     7. <u>Section 2.1.12</u>: The content does not fit the requirements: "Identification of which SD contributions described in Table 1 of this report contribute to achieving any nationally stated sustainable development priorities, including any provisions for monitoring and reporting these."     8. <u>Section 2.1.12</u>: Section refers to Appendix 5 for the Sustainable Development table, which is missing.     9. <u>Section 2.2.1</u>: Table 2.2 does not display the Total Lost GHG Emissions (%) for the Total Deforested Area.     10. <u>Section 2.2.7</u>: Identified risks are not completed in the corresponding column of the table.     11. <u>Section 2.3.9</u>: stakeholder consultations tables do not fit the format and content required by the template.     12. <u>Section 4.2.2</u>: section has not been completed.     13. <u>Section 5.1.2</u>: Natural Resource Agency (BKSDA), typo for "<i>Natural Resources Conservation Agency</i>".     14. <u>Section 5.1.3</u>: This requirement has not been demonstrated: "For projects validated at the Gold Level for climate change adaptation benefits: demonstrate how the project activities assist biodiversity to adapt to the probable impacts of climate change."     15. <u>Appendix 4</u>: MR indicator column is incomplete for multiple activities.		
Project Proponent's Response		Date: 17/10/2025
1. All template instructions throughout the Monitoring Report, including those in Sections 2.3.4, 4.2.2, 4.4, the Biodiversity sections, and Appendices, have been deleted.     2. The email address of the Validation/Verification Body on the title page has been updated with the accurate contact information.     3. Appendix 5 has been included in the table of contents.     4. Current verification period is now included.     5. VCS and CCB Benefits assessment period have been included.     6. Content has been summarized in 100 words.     7. Section 2.1.12 has been revised to fully comply with the requirement. We prepared a new version of Table 1 that explicitly identifies how each Sustainable Development (SD) contribution described in the report aligns with Indonesia's nationally stated sustainable development priorities (RAN-TPB and RPJMN). Each row now links the relevant SDG target and indicator to the corresponding national policy priority, and includes clear provisions for monitoring and reporting through the SIRETA platform, national SDG indicators (Bappenas/BPS), and relevant ministries (e.g., MoEF, MoH, MoA). This ensures full traceability		

and alignment with Indonesia's national SDG framework. Please note that these indicators were not previously monitored as the previous MR templates did not include this requirement. Therefore the column "Contributions over project lifetime" is similar to the "Current project contributions"       8. Appendix 5 is included at the end of the document.     9. Total Lost Emissions (%) is calculated as the percentage of emissions lost to deforestation and degradation relative to the total emission reductions per year. The total was initially omitted, as it was thought to be unnecessary; however, it has now been included.     10. The table in Section 2.2.7 has been completed with clear and specific Identified Risks for each entry.     11. This has been corrected – the stakeholder consultation tables in Section 2.3.9 have been reformatted to align with the required template structure and now include all mandatory fields and content, ensuring full compliance with the reporting guidelines.     12. The section demonstrating that the project activities have not resulted in net negative impacts on the well-being of other stakeholders has now been completed.     13. The typo has been addressed in the document.     14. We have revised Section 5.1.3 to explicitly demonstrate how the project assists biodiversity in adapting to the probable impacts of climate change, in line with the CCB Gold Level requirement for climate change adaptation benefits.     15. The MR indicator column in Appendix 4 has been completed for all activities to ensure consistency and alignment with the approved monitoring framework.	
<b>Documentation provided by the project proponent</b>	
Updated MR	
<b>VB's evaluation</b>	<b>Date: 14/11/2025</b>
1. The issue has been updated.     2. The information is now updated.     3. The information is now updated.     4. The information has been updated.     5. The information is included and updated.     6. The description has been updated.     7. The table has been updated, however in row 14 the number of GHG emissions reductions with of this period do not align with the GHG emissions reductions calculated for this MR.     8. The information has been included.     9. The issue has been updated.     10. The information is updated and correctly.     11. The issues have been updated.     12. The information is now included.     13. The information is now updated.     14. The information is now updated.     15. The information is now included.       Therefore, CAR 03 is not closed.	
<b>Project Proponent's Response</b>	<b>Date: 17/11/2025</b>

7. The row 14 in table from section 2.1.12 is now consistent with the reported GHG results.	
<b>Documentation provided by the project proponent</b>	
<b>WB's evaluation</b>	<b>Date: 28/11/2025</b>
7. Section 2.1.12 has been updated and deemed correct.   Therefore, CAR 03 is closed.	

NC/CAR id.	04	Date: 06/10/2025
<b>NC/CAR description</b>		
In the MR, there are several non-compliances with the VCS CCB MR Template and the VCS Standard, in relation to climate, community or biodiversity changes to project design:       1. <u>Section 2.2.4</u>: The MR did not document any community or biodiversity changes to project design not requiring a project description deviation that occurred during the monitoring period compared with the validated project description. Include justification for the changes and demonstration that the changes are in conformance with the requirements of the Climate, Community &amp; Biodiversity Standards criteria, and indicators.     2. <u>Section 2.2.5</u>: The MR did not document and justify the updates in the Project Description in relation to the baseline renewal, including switching to a new methodology version, in accordance with VCS Section 3.21.2.     3. <u>Section 2.2.6.1</u>: The MR did not identify any new communities that have been included in the project since the last CCB and/or VCS validation or verification. Explain the process of stakeholder identification and analysis (identified in the project description) that was used to identify these communities.     4. <u>Appendix 1</u>: the appendix has not been completed with new stakeholders, compared to previous monitoring periods.		
<b>Project Proponent's Response</b>		Date: DD/MM/YYYY
1. Section 2.2.4 has been updated to clarify that the Monitoring Report is fully consistent with the updated Project Description (PD), which includes the renewed baseline and revised indicators. No substantive changes to community or biodiversity project design occurred during the monitoring period beyond those incorporated in the updated PD. The differences between the MR and the previously validated PD are due to the transition from the older PD template to the current standardized format, which required updates to indicators and terminology. These adjustments are administrative and methodological, not deviations, and remain fully in conformance with the Climate, Community &amp; Biodiversity Standards criteria and indicators.     2. Section 2.2.5 has been revised to document and justify the updates made in the Project Description as part of the baseline renewal process. The project has transitioned to a new methodology version in accordance with VCS Section 3.21.2 to ensure consistency with current best practices and improved accuracy in baseline and monitoring calculations. The Monitoring Report reflects these updates, harmonizing indicators and reporting structure with the renewed PD. The differences observed compared to the last validated PD result from these methodological and baseline updates, not from any modification to project activities or objectives, ensuring continued alignment with VCS and CCB requirements.     3. No new communities have been added during the 2020–2023 monitoring period. The project continues to engage the same 34 villages identified during validation across Mendawai, Kamipang, Bengkurung, Seranau, and Pulau Hanaut sub-districts. Stakeholder identification followed the participatory process outlined in the validated Project Description, using social mapping, participatory rural appraisals, and consultations to confirm that all relevant communities were included. Continuous engagement and monitoring verified that no new settlements or stakeholder groups have emerged within or adjacent to the project area.		

4. There are no new stakeholders, that is why Appendix 1 (which is optional) has not been completed.	
<b>Documentation provided by the project proponent</b>	
Updated MR	
<b>VVB's evaluation</b>	<b>Date: 14/11/2025</b>
1. The information has been updated properly.     2. The information has been revised correctly.     3. The information is updated.     4. The issue has been clarified. However, template instructions and the table in Appendix 1 have not been deleted, as per template requirements.       Therefore CAR 04 is not closed.	
<b>Project Proponent's Response</b>	<b>Date: 17/11/2025</b>
4. Template instructions and the entire table have been deleted as it is not required. A note indicating that there are no new project areas neither stakeholders during the reporting period is included.	
<b>Documentation provided by the project proponent</b>	
Updated MR	
<b>VVB's evaluation</b>	<b>Date: 28/11/2025</b>
4. Appendix 1 has been updated and deemed correct.       Therefore CAR 04 is closed.	

NC/CAR id.	05	Date: 06/10/2025
NC/CAR description		
<u>PD and MR Climate Annex:</u>   The Word files present some errors throughout the document, most likely due to an incorrect export from the <u>Summary – Katingan Pipeline</u> webpage. The PP is requested to revise exhaustively the whole PD and MR Climate Annex documents, to correctly address the following points:       1. Table references are missing. E.g. Page 38 of the PD Climate Annex: "...and increased GHG emissions". Other examples in Page 40, 42, 75, 84 and throughout the document.     2. Figure references are missing. E.g. Page 45 of the PD Climate Annex: "...canals increases until the final portion is converted in 2031".     3. Some Figure references are displayed incorrectly. E.g. Page 109 of the PD Climate Annex: "Scatter plots of predicted vs. observed heights (?@fig-tree-height-model-cv)".     4. Table numeration is incorrect, as all tables are displayed as Table 1.1.     5. Some displayed values are not correct. E.g. Page 49 of the PD Climate Annex (Section 5.8.3): "The forest areas assigned for conversion have been reduced to 0 ha. Peat forested areas in protected zones now dominate the forest class, covering a total of 0 ha." Other example in Page 51 of the PD Climate Annex (Section 5.9.1): "The "Drained NonForest" strata covers a total of 0 ha (0%), and the "NonForest" strata covers 0 ha (0%) of the area."     6. Section 9.3: Typo: "@IPCC2014_Firth_Assessment_Report".     7. Section 14 and 15 of the PD Climate Annex: table of tables and figures have not been generated.		
Project Proponent's Response		Date: 17/10/2025
We acknowledge the issues identified in the PD and MR Climate Annex files and appreciate the auditor's detailed review. The errors arose during the DOCX rendering process, which affected internal references, numbering, and certain displayed values.   1.Reference and Layout Corrections Some table and figure references were not rendered correctly following layout adjustments. The documents contain approximately 40 tables and 30 figures, and modifications to their layout caused a few references to point to the wrong elements. All incorrect or missing references have now been corrected. We apologise for this oversight.   2 &amp; 3. Figure References Using "@" Syntax A number of figure references displayed using the "@" syntax were the result of how cross-referencing is handled within the Quarto rendering system. Missing figure references (displayed as "?@fig:...") occurred when multi-panel figures were consolidated into single figures for improved rendering in Word format. We have reviewed all affected sections, removed obsolete references, and relabelled figures accordingly. This restructuring ensures all references are now valid and correctly displayed.   4. Table Numbering Issues We also noted that some tables appeared with identical numbering (e.g., "Table 1.1"). This occurred due to a misfire in Word's native cross-referencing engine during rendering. All table numbering has now been verified and corrected. Should this issue reoccur when viewing the document in Word, please right-click on the "List of Tables" at the end of the document and select Update Field → Update entire table. This will refresh and correctly cascade all table numbers.   5.Displayed Values and Strata Data The comment regarding "forest areas assigned for conversion reduced to zero hectares" (page 49) is		

correct. By 2032, all areas planned for conversion have been completed, resulting in zero remaining convertible forest. The zero value displayed is therefore accurate.

That said, a few other displayed values were temporarily incorrect due to an outdated function collecting area data for rendering. This issue has now been resolved, and the correct values are displayed.

#### 6. Citation and Typographical Corrections

The citation error in Section 9.3 (@IPCC2014\_Fifth\_Assessment\_Report) has been corrected. We have also reviewed all in-text and table citations to ensure they render properly in Word format.

#### 7. List of Tables and Figures

Comprehensive “List of Tables” and “List of Figures” sections have now been generated (Sections 14 and 15). These were previously missing due to a rendering omission during export to DOCX.

#### Verification and Quality Assurance

Both the PD and MR Climate Annex documents have undergone a full review to ensure all cross-references, numbering, and displayed values are accurate. All corrected versions have been uploaded to the evidence folders and can be made publicly available at Verra’s discretion.

In addition to the above, the following changes were made to improve the quality of the calculations and documents:

- The field measurement methods for all assessed soil properties, peat thickness, and water table depth have been added to the PD Climate Annex, as we realised that these details had not been previously included.

- We found a typo in the code; the carbon fraction for above ground biomass is 0.47 but in the code was 0.48. This has been amended, which means that all AGB numbers and total emission/Vcus numbers have changed. All affected tables have been updated in the documents.

- The ecological leakage sections of both the PD and MR have been edited with more up to date information. Water table depth data for the Sekawan canal has been used, evidence is available too.

#### Documentation provided by the project proponent

- Updated PD Climate Annex (in word and pdf)
- Updated MR Climate Annex (in word and pdf)

#### WB’s evaluation

**Date:** 14/11/2025

1. The issues have been clarified and updated, is deemed closed
2. The issues have been clarified and updated, is deemed closed
3. The issues have been clarified and updated. However, @syntax is still displayed in the document. E.g. page 44.
4. The issue has been resolved and tables have been updated
5. Issues have been solved and typos have been updated
6. Issue have been solved
7. List of tables and figures have been updated

Therefore CAR 05 is not closed.

#### Project Proponent’s Response

**Date:** 17/11/2025

We have fixed 2 invalid cross-reference (internal chapter and reference within a table) in the PD Climate Annex document.

Documentation provided by the project proponent	
Updated PD Climate Annex.	
WB's evaluation	Date: 28/11/2025
PD Climate Annex has been updated and deemed correct. Therefore CAR 05 is closed.	

<b>NC/CAR id.</b>	<b>06</b>	<b>Date: 06/10/2025</b>
<b>NC/CAR description</b>		
Section 2.5.2 of the PD: Section does not include all applicable laws and regulations. There are number of law and regulation missing, such as: job creation/omnibus law, environmental law, PBPH regulations, forest protection, land management and forest fires, etc.		
<b>Project Proponent's Response</b>		<b>Date: 17/10/2025</b>
As per CCB&amp;VCS template, section 2.5.2 requests to “List all relevant laws and regulations covering worker’s rights in the host country...”. Therefore, the environmental law, PBPH regulations, forest protection, land management and forest fires and other related laws and regulations are already included in section 2.5.1. In addition to that, a detailed list of relevant laws and regulations was included in section 2.5.1   The omnibus law was included in Section 2.5.2 as it is the only one that is relevant to worker’s rights.		
<b>Documentation provided by the project proponent</b>		
Updated PD		
<b>VVB's evaluation</b>		<b>Date: 14/11/2025</b>
The information has been clarified to be included.   Therefore, CAR 06 is closed.		

NC/CAR id.	07	Date: 06/10/2025																																													
<b>NC/CAR description</b>																																															
<u>Section 3.2.2 of the PD:</u>   Baseline strata values in Table 3.16 of the PD does not match the provided shapefile "wrc_landscape_sims_bsl.shp".   See the following table for the year 2021:  <table border="1"> <thead> <tr> <th>Strata</th> <th>Area GIS (ha)</th> <th>Area PD (ha)</th> </tr> </thead> <tbody> <tr> <td>Acacia Plantation</td> <td>52310.9857</td> <td>51,194.90</td> </tr> <tr> <td>Basecamp</td> <td>209.7401</td> <td>209.9</td> </tr> <tr> <td>Baseline Canal</td> <td>557.7238</td> <td>1,997.30</td> </tr> <tr> <td>Community Crops</td> <td>6510.3032</td> <td>6,371.50</td> </tr> <tr> <td>Drained Forest</td> <td>51395.8143</td> <td>51,293.40</td> </tr> <tr> <td>Drained NonForest</td> <td>472.9195</td> <td>472.7</td> </tr> <tr> <td>Drained Recovering Burn</td> <td>1543.4932</td> <td>1,532.80</td> </tr> <tr> <td>Forest</td> <td>28592.3388</td> <td>28,610.70</td> </tr> <tr> <td>NonForest</td> <td>15.6328</td> <td>15.6</td> </tr> <tr> <td>NonPeat</td> <td>300.9744</td> <td>301.2</td> </tr> <tr> <td>Restoration Area</td> <td>6053.1118</td> <td>5,924.60</td> </tr> <tr> <td>Rewetted Forest</td> <td>1587.4809</td> <td>1,588.60</td> </tr> <tr> <td>Waterbody</td> <td>153.6553</td> <td>286.8</td> </tr> <tr> <td><b>Total</b></td> <td><b>149704.1738</b></td> <td><b>149800</b></td> </tr> </tbody> </table>  <u>Note:</u> the GIS area of the table was obtained by the audit team by adding the area field in the attribute table of the "wrc_landscape_sims_bsl.shp". The table was exported in excel to calculate the total area by stratum.			Strata	Area GIS (ha)	Area PD (ha)	Acacia Plantation	52310.9857	51,194.90	Basecamp	209.7401	209.9	Baseline Canal	557.7238	1,997.30	Community Crops	6510.3032	6,371.50	Drained Forest	51395.8143	51,293.40	Drained NonForest	472.9195	472.7	Drained Recovering Burn	1543.4932	1,532.80	Forest	28592.3388	28,610.70	NonForest	15.6328	15.6	NonPeat	300.9744	301.2	Restoration Area	6053.1118	5,924.60	Rewetted Forest	1587.4809	1,588.60	Waterbody	153.6553	286.8	<b>Total</b>	<b>149704.1738</b>	<b>149800</b>
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<b>Project Proponent's Response</b>		Date: 15/10/2025																																													
<b>Issue Description</b>   The audit team identified discrepancies between strata areas calculated from the shapefile wrc_landscape_sims_bsl.shp and the areas reported in Table 3.16 of the Project Description:   <b>1. Area Calculation Methodology: Geodesic vs. Planar</b>   The approximately 96 hectare discrepancy in total project area (149,704 ha versus 149,800 ha) stems from a fundamental distinction in spatial analysis methodology: planar versus geodesic area calculation. This difference is inherent to the choice of computational method rather than any inconsistency in the underlying spatial data.   <b>Methodology</b>   All area calculations in the Katingan pipeline employ the Landscaper::calc_area_ha() function, which utilises sf::st_area() for geodesic area computation. This approach is standard practice in geographic information systems, accounting for Earth's curvature through spherical geometry calculations based on the WGS84 ellipsoid.																																															

This difference is readily verifiable using the project data:

```
> tar_load(wrc_landscape_sims_bsl)
> # Using terra function with transform to planar projection
> sum(terra::expanses(wrc_landscape_sims_bsl, unit = "ha", transform = TRUE))
[1] 149704.179
> # Using terra function without transform to planar projection
> sum(terra::expanses(wrc_landscape_sims_bsl, unit = "ha", transform = FALSE))
[1] 149800.008
> # Using Landscaper function (wrapper around sf::st_area)
> Landscaper::calc_area_ha(wrc_landscape_sims_bsl, sum)
[1] 149800.008
> # Using sf::st_area with set_units
> sum(units::set_units(sf::st_area(sf::st_as_sf(wrc_landscape_sims_bsl)), ha))
149800.008 [ha]
```

The results demonstrate that `terra::expanses()` with planar transformation yields 149,704 ha, whilst geodesic methods (both `sf::st_area()` and `terra::expanses()` without transformation) yield 149,800 ha.

Geodesic calculations account for Earth's curvature through spherical geometry, following the OGC Simple Features standard for geographic coordinates. The distinction between these methods is straightforward: planar calculations treat geographic coordinates as if they were projected onto a flat surface, whilst geodesic calculations account for Earth's spherical geometry. The `terra::expanses()` function's behaviour depends on the transform parameter—when set to TRUE, it applies planar calculations; when FALSE, it employs geodesic methods consistent with `sf::st_area()`.

At the Katingan project location (2°S latitude), this methodological difference represents less than 0.1% of total area. Geodesic calculations are employed throughout the project to ensure consistency with international standards (OGC, ISO) and reproducibility across GIS platforms. This pattern—a ~96 hectare difference between planar and geodesic methods—would be evident when examining any of the project's spatial datasets.

## 2. Strata Area Discrepancies

The discrepancies between individual strata areas in the spatial data and tabulated values result from a tertiary canal adjustment that has been documented extensively throughout the project materials and explained in multiple communications with the audit team. This methodology—which adjusts certain strata areas by a tertiary canal proportion of 2.196%—is detailed across multiple chapters of the Project Description Annex, referenced in the main Project Description, and implemented transparently in the code repository provided to the audit team.

### Documentation in Project Description and Annexes

The tertiary canal adjustment methodology is documented in the following sections:

- **PD Annex, Stratification: Baseline Canal chapter** — This chapter provides a comprehensive explanation of the fractional modelling approach for tertiary canals. It details the rationale for transitioning from explicit canal mapping to a proportional allocation method, the calculation of the tertiary canal fraction from the original baseline plan, and the application of this fraction to multiple strata (Acacia Plantation, Community Crops, Dredged areas, and Restoration Areas).
- **PD Annex, Stratification: Acacia Plantation chapter** — This chapter explains the context of tertiary canal excavation within the biennial drainage cycles that precede deforestation and plantation establishment, providing the operational basis for the fractional allocation approach.
- **PD Annex, Stratification: Community Crops chapter** — Similar context is provided for community agricultural development, where tertiary canals follow comparable drainage patterns.

- **PD Annex, Deforestation and Coupe Allocation: Determining Coupe Sizes section** — This section explains how the tertiary canal fraction is incorporated into the system of linear equations used to determine actual coupe sizes, accounting for the space occupied by canal excavation in the conversion sequence.
- **Main Project Description: GHG Deforestation Emissions section** — References to the tertiary canal adjustment methodology and its implications for emission calculations.

### Code Implementation

The tertiary canal adjustment is implemented transparently in the project's code repository:

- **pipe-segments/management-plan/baseline-plan-target.R (lines 76-89)** — Calculates the tertiary canal proportion (0.02196) by extracting tertiary canal and agroforestry areas from the original baseline plan (areas labelled "Kanal Tersier" and "AC|CA") and computing their ratio. This calculation is documented in the code with detailed comments.
- **pipe-segments/management-plan/scenarios-target.R (lines 167-189)** — Implements the three-step adjustment process detailed below.

### Adjustment Methodology

The adjustment process consists of three steps, implemented in scenarios-target.R.

#### Step 1: Extract Tertiary Canal Areas

In the first step, 2.196% of the area from the Acacia Plantation, Community Crops, and Dredged strata is extracted to form a new stratum called Tertiary Canal. This represents the proportion of tertiary canal areas within these baseline land-use types.

#### Step 2: Extract Blocked Tertiary Canal Areas

Next, 2.196% of the area from the Restoration Area stratum is extracted to create the Blocked Canal stratum. These represent tertiary canals that will be blocked due to the application of the new peat dome conservation area.

#### Step 3: Reduce Source Strata Areas

Finally, the source strata—Acacia Plantation, Community Crops, Dredged, and Restoration Area—are reduced by 2.196%, corresponding to the proportion reallocated to the canal strata. The remaining 97.804% of each source stratum is retained, and the newly created Tertiary Canal and Blocked Canal strata are added to the dataset.

This adjustment accounts for the small drainage canals (approximately 2 metres wide) that were explicitly mapped in the original Project Design document. However, given their high density and uniform distribution across the Acacia and Crops strata, maintaining explicit representations was deemed unnecessarily complex for updates to the conversion sequence. Instead, the canals were modelled as a proportional fraction of these areas, avoiding spatial complications that would arise from repeatedly recalculating drainage years and dynamically resizing drained areas based on deforestation rates from proxy regions. This approach maintains methodological consistency while ensuring efficient and transparent spatial processing.

### Documentation provided by the project proponent

NA

### VWB's evaluation

Date: 14/11/2025

The explanation provided for the area difference is deemed correct. The PP is requested to provide a short explanation in the Climate Annex of the geodesic calculation of the area, so these differences are clarified and allow for third-party's reproducibility.

Therefore, CAR 07 is not closed.

<b>Project Proponent's Response</b>	<b>Date:</b> 17/11/2025
We have added a new section to the Stratification Chapter in the PD Climate Annex.docx called "Area Calculation"	
<b>Documentation provided by the project proponent</b>	
Updated PD Climate Annex	
<b>VVB's evaluation</b>	<b>Date:</b> 28/11/2025
PD Climate Annex has been updated and deemed correct. Therefore CAR 07 is closed.	

NC/CAR id.	08	Date: 06/10/2025
NC/CAR description		
The PP must ensure minimum information is made public on the ERR calculations to comply with Section 3.5.4 of the VCS Standard v4.7.   The PP may provide a public PDF version of the calculation walkthrough (the updated PD, PD Climate Annex and MR Climate Annex) in the Verra Registry, in addition to providing the VVB with an Excel summary or splitting the R code into different Excel tabs to enable a third party to reproduce the calculations.		
Project Proponent's Response		Date: 14/10/2025
We acknowledge the requirement under Section 3.5.4 of the VCS Standard v4.7 to ensure that minimum information on the Emission Reduction and Removal (ERR) calculations is made publicly available.   To address this, we have developed a comprehensive documentation package that provides transparent, auditable, and technically sound access to the full modelling and calculation process.   <b>Public Documentation (PDF Format)</b>   Our Public PDF documentation—comprising Section 3 of the Project Description, the PD Climate Annex, and the MR Climate Annex—presents a detailed methodological account of all ERR-related calculations. Together, these documents transparently describe the baseline (REDD and WRC), project, leakage, and monitoring scenarios, outlining data sources, parameters, and model structures.   These files provide a clear, step-by-step description of the full modelling framework, allowing independent readers to understand and, where desired, reproduce the analytical process.   <b>Excel Workbooks for Calculation Transparency</b>   To enhance accessibility for reviewers and non-technical stakeholders, we have prepared nine Excel workbooks translating the R-based calculation pipeline into auditable spreadsheet form. These cover all key emission components—Soil, Ditch, Burn, and Deforestation Emissions and associated Uncertainty—across the Baseline (BSL), With-Project (WPS), and Monitoring (MR) scenarios.   Each workbook includes:       • <b>Parameter Sheets</b> – All input data, parameter values, and source references.     • <b>Calculation Sheets</b> – Step-by-step computations following the Verra methodology, with visible formulas.     • <b>Results Sheets</b> – Scenario summaries aligned with the PD and MR documentation.     • <b>README and Documentation Tabs</b> – Notes on data provenance, parameterisation, and calculation logic.       These workbooks provide a clear audit trail of the non-spatial calculation steps within the pipeline, ensuring that key results can be reviewed and verified independently.   <b>Supporting Technical Documentation (Code Walkthroughs)</b>   Upstream data processing steps—such as GIS analyses, raster operations, and model preparation—cannot be represented meaningfully in Excel. To ensure transparency for these stages, we have provided seven additional PDF documents that present the corresponding R code in a readable format. These show the precise computational instructions, data transformations, and dependencies used within the modelling system.   Together, these materials provide a fully traceable account of how input data are prepared, processed, and integrated into the emissions and uncertainty calculations.   <b>Compliance and Availability</b>   All materials described above have been uploaded to the evidence folders and can be made publicly		

available on the Verra Registry at Verra's discretion. These actions collectively ensure full compliance with Section 3.5.4 of the VCS Standard v4.7 by making the methodological basis and key calculations transparent and reproducible while maintaining a format suitable for public review.

#### Documentation provided by the project proponent

- Code Docs & Workbooks
- PD Climate Annexes and MR Climate Annexes in PDF

#### VB's evaluation

**Date:** 14/11/2025

The information has been provided and deemed correct.

Therefore, CAR 08 is closed.

NC/CAR id.	09	Date: 06/10/2025
<b>NC/CAR description</b>		
The Climate Parameters spreadsheet provided as an Annex does not contain all applicable parameters, according to the VM0007 Methodology and modules applied002E   The PP is requested to:       1. Update the file with all applied parameters for the ER calculations.     2. Ensure all parameters are correctly classified under “Available at validation” or “To be monitored”.     3. Specify all the applied parameter values and their source. In case the parameter has a single value (e.g. CF), it must be included in the table. If the parameter has multiple values per year and stratum, the file should reference the table and the document (PD, MR or Climate Annexes) in which each parameter is described for clarity and traceability.     4. Made public on the Climate Parameters to comply with Section 3.5.4 of the VCS Standard v4.7.		
<b>Project Proponent's Response</b>		Date: 17/10/2025
1. New parameters lists have been produced which substitute the spreadsheet previously provided. All data and parameters have been presented in tables as per the template. These have been added to both PD Climate Annex and MR Climate Annex.     2. There are different sections for “Available at validation” and another for those “To be monitored” in the climate annexes.     3. All values have been either included in the table (in the cases when it refers to a single number) or full references have been included (document section and table number, spreadsheet and tab names or location in evidence folders in the case of tiff files).     4. The full list of climate parameters is included in the MR and PD climate annexes to be uploaded to Verra registry for them to make publicly available.		
<b>Documentation provided by the project proponent</b>		
PD Climate Annex and MR Climate Annex (see files in folder labelled CAR 4)		
<b>VVB's evaluation</b>		Date: 14/11/2025
1. Applied parameters have been added to the PD Climate Annex and MR Climate Annex. However, the nomenclature of several parameters differs between the Annexes and Sections 3.1.1 and 3.1.2 of the MR (e.g. GHGREDD_WPS / <math>\Delta C_{WPS-REDD}</math> , LKASP / <math>\Delta C_{LK-AS,planned}</math> ,etc.). The PP is requested to standardize the nomenclature in accordance with the methodology for consistency.     2. Parameters have been correctly classified under “Available at validation” or “To be monitored”.     3. Parameters values or full references have been included in their corresponding tables. However, parameters “To be monitored” in the PD Climate Annex include values for the present monitoring period, instead of “To be determined at each monitoring period”.     4. Applied parameters have been added to the PD Climate Annex and MR Climate Annex, which will be uploaded to the Verra Registry.       Therefore, CAR 09 is not closed.		

Project proponent's response	Date:17/11/2025
<b>Consistent Parameter Nomenclature</b> We have reviewed the parameter nomenclature and fixed 9 discrepancies. Where misaligned, we have updated the parameter names with correct underscores, or commas as subscript separators where needed. Removed spaces within subscripts and ensured consistent comma-separated format through e.g. "REDD,BSL,SS,i,pool#" not "REDD_BSL SS,i,pool#"   <b>Parameter Values for the Present Monitoring Period:</b> In the PD Climate Annex.docx we have switched out the monitored parameter value with the text "To be determined at each monitoring period". In the MR Climate Annex, the monitored parameter value is rendered.	
Documentation provided by the project proponent	
Updated PD and MR Annexes	
VVB's evaluation	Date: 28/11/2025
1. Nomenclature of the applied parameters has been standardized consistently.     3. Parameters values have been updated correctly. Several editorial inconsistencies remain that have been noted as observations.       Therefore, CAR 09 is closed.	

NC/CAR id.	10	Date: 06/10/2025
<b>NC/CAR description</b>		
The NPRR has not been provided to the VVB.   The project must provide access to the NPRT in the Verra Hub and provide supporting documentation in order to assess the adequacy of each rating and the overall 12% rating.		
<b>Project Proponent's Response</b>		Date: 14/10/2025
The NPRR and corresponding evidence was provided. It was uploaded to the Vera project hub and access granted to the auditors.		
<b>Documentation provided by the project proponent</b>		
NPRR uploaded to the project hub and an additional word version was provided with additional information and corresponding evidence.		
<b>VVB's evaluation</b>		Date: 14/11/2025
The NPRR tool has been uploaded to the Verra Hub.   However, several evidence are missing:       1. <u>Internal Risks/ Project Management</u>: The Adaptative management plant provided to the VVB has not been uploaded to the Verra Hub     2. <u>Internal Risks / Opportunity cost / Q2</u>: The PP have selected option f: "NPV of project activities is expected to be over 50 percent more profitable than that of the most profitable alternative land use activity". However, the financial viability excel does not show that the NPV of the project is over the 50%.     3. <u>Internal Risks / Opportunity cost/ Q4</u>: the agreement that proves the Katingan Mentaya Project is implemented inside a government-issued Ecosystem Restoration Concession (IUPHHK-RE) held by PT Rimba Makmur Utama has not been uploaded to the Hub.     4. <u>Internal Risks /Project longevity</u>: evidence of the project longevity has not been uploaded to the Hub.     5. <u>External Risks / Land tenure and access / Impacts</u>: Provide evidence and upload it to the Verra Hub that there are no disputes over land tenure / ownership or over access / use rights.     6. <u>External risks/ Political Risk</u>: Provide evidence (link or document) in the Hub of the explanation provided of the involvement of Indonesia on the Paris Agreement, the submission of its NDC, their AFOLU commitments and its climate change plan.     7. <u>Natural risks/ NR.c</u>: In the adaptative capacity section in order to demonstrate the capacity criteria, the project hub requires evidence that have not been provided.       E.g. Variety: A document or report of policies identified at the national or subnational level or internally to address climate change. A role-activity matrix within an adaptive management plan that indicates the staff who will lead the climate change mitigation actions.   Learning capacity: A document, report, or internal communication consolidated into an adaptative management plan in which the project explores and explains how it plans to learn from and adapt to climate events.		

Leadership: report, sustainability agenda, agreements, cooperative agreements, research proposals, consultancies, or other supporting documents in which the project proponent alone or in collaboration has communicated its performance and impacts on a wide range of sustainability topics, including climate change and the risks and opportunities facing the organization.   Therefore, CAR 10 is not closed.	
Project Proponent's Response	Date: 18/11/2025
1. The adaptation plan was previously uploaded to the Verra hub. Nonetheless, it was removed and uploaded again.     2. The financial analysis in the summary tab shows the following information: NPV of Acacia Plantation per ha= 1,142 and NPV of project activities is 2,242, therefore it is more than 50% of the most profitable alternative activity.     3. The government-issued letter confirming the Ecosystem Restoration Concession (IUPHHK-RE) held by PT Rimba Makmur Utama has been uploaded to the Hub.     4. The project hub does not provide the option for uploading evidence of project longevity. The following explanation was provided in a separate document shared with the auditor "The project sits inside an Ecosystem Restoration Concession (IUPHHK-RE) that runs 60 years and can be extended once for 35 years. Practically, that means 35 more years beyond 2070 (i.e., to 2105)". The letter of approving the licence of the Ecosystem Restoration Concession is provided as evidence.     5. Evidence of PT RMU as the sole concession holder and results of the implementation of the Grievance Mechanism are provided as evidence that there are no disputed over land tenure/ownership or over access / use rights     6. Indonesia's second NDC and Indonesia's Climate Actions that include the AFOLU Commitments were uploaded to the Verra Hub.     7. The following evidence was uploaded in the adaptive capacity section:      - Variety: Climate Change Management Report: A document or report of policies identified at the national or subnational level or internally to address climate change. It includes a role-activity matrix within an adaptive management plan that indicates the staff who will lead the climate change adaptation actions.     - Learning capacity: Katingan Mentaya Adaptive Management Plan which explains how the project plans to learn from and adapt to climate events.     - Room for change: KMP Climate Change Management plan that include analysis of climate information at different scales, adaptive responses to climate events. Evidence also includes project response to forest fires increasing as a result of increased temperatures and reduced precipitation.     - Leadership: The SDG report provides information on performance and impacts on a wide range of sustainability topics implemented by the project in collaboration with different stakeholders and the long-term commitment of the project to address climate change. Evidence of collaboration with stakeholders also includes the MOU and Yearly working agreement with village and Sub-District Government around project area     - Resources: Evidence of climate change expertise includes summaries of RMU and PG experts and the financial model demonstrates availability of financial resources to implement climate change oriented-actions	

- Fair Governance: Report of participatory monitoring and evaluation of the Village-Owned Enterprise (BUM Desa) supported by the project as a sustainable, professional village-scale economic institution to increase resilience of communities to climate change as well as the SDG report which includes evidence of the policies, practices, and behaviours that address climate change effectively.

#### Documentation provided by the project proponent

- Letter of approving the licence of the Ecosystem Restoration Concession.
- Evidence of the implementation of the Grievance Mechanism
- Documents of Indonesia's second NDC and Indonesia's Climate Actions that include the AFOLU Commitments
- KMP Climate Change Management Plan
- KMP Fire report
- SDG Report and MOU and Yearly working agreement with village and Sub-District Government around project area
- BUM Desa Participatory Monitoring and Evaluation Report

#### WB's evaluation

**Date:** 28/11/2025

1. The adaptation plan has been uploaded to the Verra hub and deemed correct.
2. The financial analysis supports that the NPV of the project activities is more than 50% of the most profitable alternative activity.
3. The evidence has been provided and deemed correct.
4. The evidence has been provided and deemed correct.
5. The evidence has been provided and deemed correct.
6. The evidence has been provided and deemed correct.
7. The evidence has been provided and deemed correct.

Therefore, CAR 10 is closed.

NC/CAR id.	11	Date: 06/10/2025
<b>NC/CAR description</b>		
The audit team reviewed the complete scanned plot datasheets and crosschecked them with plot measurements carried out during the onsite visit.   Some plot-remeasurements during the onsite visit revealed some discrepancies in species identification (e.g. tree n° 02 in plot 79, trees n° 13 and 139 in plot 69, tree n° 05 in plot 62), DBH (tree n° 142 in plot 69) or both (trees n° 25, 61 and 66 in plot 56, tree n° 79 in plot 61)   The PP is requested to:       1. Clarify the causes of these discrepancies (e.g. differences in vernacular names of the same species, transposition errors or species identification errors by the monitoring team).     2. Implement appropriate corrective actions (updating the amendments documents, trainings, QA/QC procedures, etc.).     3. Ensure and demonstrate that no material errors affected the AGB estimations and the GHG calculations.		
<b>Project Proponent's Response</b>		Date: 20/10/2025
<b>Clarification of discrepancies</b>   <b><u>DBH</u></b>   We have carefully reviewed each of the DBH discrepancies identified during the audit and cross-checked them against our original field measurements. This initial assessment shows that, among the five trees with noted differences, two exhibit growth increments that are reasonable and consistent with the time elapsed between measurements. This leaves three trees (4.4% of those checked during the audit) with unexplained differences. Of these, one tree appears to have been underestimated in our dataset. The two remaining trees show lower DBH values in the audit dataset suggesting potential overestimation.   Following this initial assessment, we reviewed all trees with similar tag numbers, checking by species and other relevant attributes. Similarities observed among trees with comparable numbering reinforced the possibility that some discrepancies may have resulted from data transcription errors or misreading of tree tags. To confirm and further understand the causes behind the observed differences, our field team conducted a verification campaign on 18–19 October, revisiting the specific trees flagged during the audit to document any potential errors.   Findings from this field verification confirmed that most discrepancies were indeed due to misreads of tree tags. Only one tree (Plot 69 – T142) was found to have been measured incorrectly during the audit, likely due to taking the DBH at a different Point of Measurement (POM). Upon re-measurement, the team verified that the DBH recorded in our final dataset was correct, confirming there was no significant error and no impact on the Above-Ground Biomass (AGB) calculations. A detailed report from the post-audit field verification work with supporting information and photographic evidence will be provided to the VVB.   Overall, the discrepancies affect only a very small proportion of the sample (1 tree - 1.48% potential underestimates). The combined effect of minor over- and underestimations is expected to balance out, remaining well within the uncertainty bounds of the biomass estimates. Therefore, we are certain that no material impact on AGB or GHG calculations is expected.		

Nevertheless, we take these findings seriously and will use them to strengthen our QA/QC procedures. The following corrective actions will be implemented:

- **Field verification:** Our team has rechecked the specific trees identified during the audit to document the causes of the differences.
- **Procedural improvement:** The field protocol will be updated to include marking the exact DBH measurement point on each tree with paint to improve repeatability.
- **Capacity building:** A focused training and calibration session will be conducted before the next measurement round to reinforce correct procedures and minimize observer bias.

These steps will ensure that future measurements maintain consistency and traceability while keeping potential measurement uncertainty within acceptable limits.

### 5.3.1 Botanical questions

Following the same approach as for the DBH verification, we have reviewed all cases highlighted by the audit team and acknowledge that some discrepancies in species identification were observed between the audit remeasurements and our original records. In most instances, these differences can be explained by the use of multiple vernacular names referring to the same botanical species.

To verify this, the field team, during the post-audit verification campaign, examined the botany of each tree recorded with the VVB. The field report provides a detailed explanation for each case, confirming that the majority of discrepancies stem from the use of different local names for the same genus. Comprehensive information and supporting evidence for each instance are included in the field report submitted to the VVB. While a small number of observer identification errors cannot be completely ruled out, the overall impact on biomass estimates is expected to be negligible, as these cases represent a very small share of the total sample.

#### **Corrective actions (updating the amendment documents, trainings, QA/QC procedures, etc.):**

- **Field verification (targeted):** The field team has revisited the trees noted by the auditors to recheck diagnostic characters and document evidence (photos of leaves, bark, and fruits/flowers where available). These reports are appended to the projects records and logged ready for the next field measure.
- **General botany training:** Before the next measurement round, all monitors will complete a general botanical skills course emphasizing: (i) diagnostic features and use of keys, (ii) reliable identification to family/genus first, and (iii) conservative recording (using sp. or cf. where appropriate) rather than over-specifying uncertain species.
- **QA/QC protocol updates:**
  - Require voucher photographs (leaf, fruit/flower when present) for any uncertain IDs.
  - Update the project area's standardized vernacular–scientific name glossary under the supervision of a botanical expert to reduce synonym confusion; team briefings will reinforce consistent usage.

○ Add an uncertainty flag in data collection forms and a clear decision rule for how uncertain IDs are treated in analysis (e.g., defaulting to genus- or family-level parameters when appropriate).     • <b>Documentation:</b> Update the field manual, QA/QC checklist, and vernacular glossary accordingly. Amendments to species records will only be made where verification shows a clear error, and all changes will be traceable.       These measures strengthen identification consistency, reduce vernacular-name confusion, and ensure that any residual uncertainty is handled conservatively within our QA/QC system.   <u>Additional actions</u> To further strengthen knowledge sharing and ensure a clear understanding of the vegetation measurement objectives and procedures among the field team, a new Questions &amp; Answers (Q&amp;A) document has been developed. This document compiles questions raised by the field team, along with key issues identified during training campaigns and the audit process. It is intended to serve as a living document that will be continuously updated to address new questions or topics related to this subject (The document has been added to the Standards Operating Procedure (SOPs) within the PD-Climate evidence folder). Additionally, a Bahasa Indonesia translation of the Field Plot Measurement SOP was previously developed and added to the same evidence folder, ensuring that all team members can easily access and understand the procedures.	
<b>Documentation provided by the project proponent</b>	
Post-Audit Field verification report, Q&A field campaign document and Translated Field Plot Measurement SOPs have been added to Audit 'CAR10' evidence folder.	
<b>VVB's evaluation</b>	<b>Date:</b> 14/10/2025
The PP has clarified why there have been inconsistencies in the data provided for this MR and the measurements taken during the field audit.   The explanation provided is reasonable, and QA/QC methods will be implemented to minimise this type of mistake.   Therefore, CAR 11 is closed.	

<b>NC/CAR id.</b>	<b>12</b>	<b>Date: 06/10/2025</b>
<b>NC/CAR description</b>		
<u>Section 2.2.3 of the PD:</u>   It is stated: “These activities are not required under any national or sub-national regulation, and there are no alternative government programs providing similar services in the project zone.”   During the site visit, information was gathered from local community groups, particularly a Forest Farmer group, who have Social Forestry license from the government and are following the Social Forestry government program under Indonesia Forestry Ministry. Please clarify in this section, as it is stated that no alternative government programs exist.   Section 2.5.1 of the MR must be also updated accordingly.		
<b>Project Proponent’s Response</b>		<b>Date: 17/10/2025</b>
The statement was deleted to avoid misunderstandings between existing government programmes providing similar services to project activities.		
<b>Documentation provided by the project proponent</b>		
<b>VVB’s evaluation</b>		<b>Date: 14/11/2025</b>
Section has been updated and deemed correct.   Therefore, CAR 12 is closed.		

NC/CAR id.	13	Date: 06/10/2025
<b>NC/CAR description</b>		
<u>Section 1.2 of the MR:</u>   Values in the table for the Achievements during the Project Lifetime are not correct.   As described in the template instructions, said column must be completed with cumulative achievements since the project start date, not achievements for the full crediting period as in the PD.		
<b>Project Proponent's Response</b>		Date: 17/10/2025
The discrepancy in Section 1.2 arose because the previous Monitoring Report template used during earlier verification periods did not include a cumulative "Achievements during the Project Lifetime" table. Instead, data were reported per crediting period, consistent with the format and guidance available at that time.   With the adoption of the updated MR template, cumulative values since the project start date will be progressively integrated going forward. However, because earlier reports did not compile results in this format, it is not possible to retroactively provide fully cumulative figures with precision. Nonetheless, the values were corrected to include cumulative amounts for the Achievements during the Project Lifetime		
<b>Documentation provided by the project proponent</b>		
Updated MR		
<b>VVB's evaluation</b>		Date: 14/11/2025
An explanation for the discrepancy has been provided and deemed reasonable. Section has been updated and deemed correct.   Therefore, CAR 13 is closed.		

<b>NC/CAR id.</b>	<b>14</b>	<b>Date: 06/10/2025</b>
<b>NC/CAR description</b>		
<u>Section 4.3 of the MR:</u>   According to CCB, GL2.3: "Identify, through a participatory process, risks for the smallholders/community members to participate in the project, including those related to trade-offs with food security, land loss, loss of yields and short-term and long-term climate change adaptation. Explain how the project is designed to avoid such trade-offs and the measures taken to manage the identified risks. Include indicators of risks for smallholders/community members in the monitoring plan."   The content in the section is unclear in responding to the GL2.3 requirements. Update the section specifying particularly: risks for community related to trade-offs with food security, land loss etc., and indicators of risks for stakeholder/community members in the monitoring plan.		
<b>Project Proponent's Response</b>		<b>Date: 17/10/2025</b>
The section has been updated to include a detailed explanation of how risks for smallholders and community members were identified and managed through participatory processes. It now specifies potential trade-offs related to food security, land access, and yield reduction, and outlines the adaptive measures implemented to mitigate these risks. Indicators of community risk, such as household income, food availability, productivity, and grievance records, have been integrated into the monitoring plan to ensure ongoing assessment and management.		
<b>Documentation provided by the project proponent</b>		
Updated MR		
<b>VVB's evaluation</b>		<b>Date: 14/11/2025</b>
The information has been included and deemed correct.   Therefore, CAR 14 is closed.		

NC/CAR id.	15	Date: 14/11/2025
NC/CAR description		
In Section 3.2 of the VCS CCB PD, some incongruences have been found between the tables provided in the PD and the tables on the Excel sheets.		
<b>Regarding Baseline Calculations:</b>		
1. In table 3.18 Baseline annual Carbon emissions from Peat Burned do not present the same values as the Excel sheet.		
	PD	Excel
2021	<a href="#">1.325.136.3</a>	1.031.088,80
2022	<a href="#">1.388.061.1</a>	1.080.050,63
2023	<a href="#">1.538.258.6</a>	1.195.363,11
2024	<a href="#">1.598.547.2</a>	1.242.273,69
2025	<a href="#">1.674.387.7</a>	1.302.825,87
2026	<a href="#">1.878.172.8</a>	1.461.406,62
2027	<a href="#">1.973.565.7</a>	1.535.631,82
2028	<a href="#">1.845.462.6</a>	1.435.954,83
2029	<a href="#">1.903.021.7</a>	1.480.741,54
2030	<a href="#">2.158.911.9</a>	1.678.293,57
2. In table 3.18 Baseline annual carbon emissions from soil and ditch do not present the same values as the Excel sheet Soil + Ditch		
	PD	Excel
Vintage Year		
2021	4.765.816,50	4.754.312,79
2022	5.074.295,50	5.062.782,14
2023	5.422.291,40	5.409.522,32
2024	5.733.818,40	5.721.041,82
2025	6.100.442,10	6.086.112,04
2026	6.411.681,90	6.397.349,49
2027	6.760.382,80	6.744.794,89
2028	7.071.020,40	7.055.427,20
2029	7.420.276,90	7.403.350,84
2030	7.678.717,40	7.661.785,85

3. Numbers in table 3.19 for carbon emissions from peat soil are not aligned with numbers from peat soil in table 3.18.
4. In Table 3.21 peat burned emissions present different values to the ones in the Excel sheet.

PD:

Vintage Year	Peat burn CO <sub>2</sub> emissions (tCO <sub>2</sub> e)			Total
	CO <sub>2</sub>	CH <sub>4</sub>	N <sub>2</sub> O	
2021	<u>962,948.9</u>	<u>331,312.3</u>	<u>30,875.0</u>	<u>1,325,136.3</u>
2022	<u>1,008,675.1</u>	<u>347,044.9</u>	<u>32,341.1</u>	<u>1,388,061.1</u>
2023	<u>1,116,367.1</u>	<u>384,097.4</u>	<u>35,794.0</u>	<u>1,536,258.6</u>
2024	<u>1,160,177.6</u>	<u>399,170.9</u>	<u>37,198.7</u>	<u>1,596,547.2</u>
2025	<u>1,216,728.2</u>	<u>418,627.7</u>	<u>39,011.9</u>	<u>1,674,367.7</u>
2026	<u>1,364,829.1</u>	<u>469,583.3</u>	<u>43,760.5</u>	<u>1,878,172.8</u>
2027	<u>1,434,149.1</u>	<u>493,433.5</u>	<u>45,983.1</u>	<u>1,973,565.7</u>
2028	<u>1,341,059.3</u>	<u>461,405.0</u>	<u>42,998.3</u>	<u>1,845,462.6</u>
2029	<u>1,382,886.2</u>	<u>475,796.0</u>	<u>44,339.4</u>	<u>1,903,021.7</u>
2030	<u>1,567,383.0</u>	<u>539,274.0</u>	<u>50,254.9</u>	<u>2,156,911.9</u>

Excel:

Year	Burnable Area (ha)	CO <sub>2</sub> Emissions (tCO <sub>2</sub> e)	CH <sub>4</sub> Emissions (tCO <sub>2</sub> e)	N <sub>2</sub> O Emissions (tCO <sub>2</sub> e)	Total Emissions (tCO <sub>2</sub> e)
2021	61.406,25	893.451,96	107.666,62	29.970,22	1.031.088,80
2022	66.618,75	935.878,03	112.779,23	31.393,38	1.080.050,63
2023	71.793,75	1.035.797,80	124.820,19	34.745,12	1.195.363,11
2024	77.118,75	1.076.446,43	129.718,61	36.108,65	1.242.273,69
2025	82.175,00	1.128.915,69	136.041,49	37.868,69	1.302.825,87
2026	87.575,00	1.266.327,99	152.600,54	42.478,09	1.461.406,62
2027	92.587,50	1.330.645,10	160.351,16	44.635,56	1.535.631,82
2028	97.831,25	1.244.273,68	149.942,85	41.738,29	1.435.954,83
2029	102.806,25	1.283.081,95	154.619,50	43.040,09	1.480.741,54
2030	107.225,00	1.454.263,37	175.247,94	48.782,25	1.678.293,57

5. Table 3.22 shows that the total emissions from 2021 to 2030 are 17,277,505.6. However, the Excel sheet number is 13,443,630.47.

6. In table 3.24 CH<sub>4</sub> baseline ditch emissions present different values to the ones in the Excel sheet.

		PDD	Excel
Vintage Year	CH <sub>4</sub>		
2021	<u>47,552.3</u>	35.792,08	
2022	<u>47,544.6</u>	35.786,28	
2023	<u>52,558.6</u>	39.560,25	
2024	<u>52,549.9</u>	39.553,67	
2025	<u>58,749.5</u>	44.220,03	
2026	<u>58,728.2</u>	44.204,01	
2027	<u>63,731.9</u>	47.970,23	
2028	<u>63,724.9</u>	47.965,01	
2029	<u>69,038.4</u>	51.964,37	
2030	<u>69,027.3</u>	51.956,01	

**Regarding WPS calculations:**

7. Table 3.27 depths and Emissions factors are not aligned with the ones in the “WRCSoilDitchEmissionsWPS” Excel. Emissions factors in the Excel are sourced from Jovani-Sancho et. Al. (2023). Provide a justification of the values applied.
8. Table 3.29 soil microbial decompositions emissions and total are not aligned.

PD:

Vintage Year	Project GHG Emission Components (tCO <sub>2</sub> e)			
	Soil Microbial Decomposition	Ditch	Burned	Total
2022	<a href="#">337,293.9</a>	<a href="#">397.5</a>	<a href="#">0</a>	<a href="#">337,691.4</a>
2023	<a href="#">343,194.9</a>	<a href="#">397.5</a>	<a href="#">0</a>	<a href="#">343,592.4</a>
2024	<a href="#">377,975.0</a>	<a href="#">397.5</a>	<a href="#">0</a>	<a href="#">378,372.5</a>
2025	<a href="#">377,975.0</a>	<a href="#">397.5</a>	<a href="#">0</a>	<a href="#">378,372.5</a>
2026	<a href="#">377,970.4</a>	<a href="#">397.5</a>	<a href="#">0</a>	<a href="#">378,368.0</a>
2027	<a href="#">377,870.2</a>	<a href="#">397.5</a>	<a href="#">0</a>	<a href="#">378,267.7</a>
2028	<a href="#">377,870.2</a>	<a href="#">397.5</a>	<a href="#">0</a>	<a href="#">378,267.7</a>
2029	<a href="#">377,868.5</a>	<a href="#">397.5</a>	<a href="#">0</a>	<a href="#">378,266.0</a>
2030	<a href="#">377,688.7</a>	<a href="#">397.6</a>	<a href="#">0</a>	<a href="#">378,086.2</a>
<b>Total</b>	<b><a href="#">3,663,001</a></b>	<b><a href="#">3,975</a></b>	<b><a href="#">0</a></b>	<b><a href="#">3,666,976</a></b>

Excel:

Year	Soil_CO2	Soil_CH4	soil	Ditch_CO2	Ditch_CH4	Ditch_DOC	Total
2021	64481,5618	273764,817	338246,379	40,1955152	0	357,293469	338643,868
2022	64481,5618	273764,817	338246,379	40,1955152	0	357,293469	338643,868
2023	70382,6065	273764,817	344147,424	40,1955152	0	357,293469	344544,913
2024	105208,214	273719,124	378927,338	40,1985974	0	357,320866	379324,858
2025	105208,214	273719,124	378927,338	40,1985974	0	357,320866	379324,858
2026	105207,2	273715,547	378922,747	40,1985974	0	357,320866	379320,266
2027	105108,578	273713,951	378822,529	40,1985974	0	357,320866	379220,048
2028	105108,578	273713,951	378822,529	40,1985974	0	357,320866	379220,048
2029	105002,589	273639,817	378642,406	40,1985974	0	357,320866	379039,925
2030	105007,511	273633,17	378640,681	40,1985974	0	357,320866	379038,2

9. In table 3.30 CH<sub>4</sub> column present different values to ones in the Excel sheet.

PD

Excel

		Soil_CH4
2021	<a href="#">272,812.3</a>	273764,817
2022	<a href="#">272,812.3</a>	273764,817
2023	<a href="#">272,812.3</a>	273764,817
2024	<a href="#">272,766.8</a>	273719,124
2025	<a href="#">272,766.8</a>	273719,124
2026	<a href="#">272,763.2</a>	273715,547
2027	<a href="#">272,761.7</a>	273713,951
2028	<a href="#">272,761.7</a>	273713,951
2029	<a href="#">272,756.6</a>	273639,817
2030	<a href="#">272,681.2</a>	273633,17

Project proponent's response	Date: 17/11/2025
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**Misalignment between Excel Tables and Document (Points: 1, 2, 4, 5, 6, 7a, 8, 9)**  
All the errors in in these points are due to Aenor comparing out of date excel tables with an updated document. The correct excel tables were found in the Audit > First Round > Evidence > CAR07 > 02\_ExcelWorkbookCalculations. The values have been updated due to the PP's response to CL02 review of emission factor. We have checked each of these missalignments and found no discrepancy were the correct excel tables are viewed.

**Missalignment between Table 3.19 and Table 3.18 (Point 3)**  
There does not appear to be any misalignment between these two tables. One is cut by a page

break which perhaps is the reason for this finding.

Table 3.18: Baseline Annual Carbon Emissions from peat burn from 2021 to 2030 vintage years.

Vintage Year	Baseline
	Soil Microbial Decomposition
2021	4,532,628.9
2022	4,841,145.6

3.0, VCS v4.4



Table 3.19: Baseline Annual Carbon Emissions from peat soil microbial decomposition from 2021 to 2030 vintage years.

Vintage Year	Baseline Soil Microbial Decomposition	Baseline Soil Microbial Decomposition (tCO <sub>2</sub> e)		
		CO <sub>2</sub>	CH <sub>4</sub>	Total
2021		4,457,905.1	74,723.8	4,532,628.9
2022		4,769,587.8	71,557.8	4,841,145.6
2023	5,164,653.6	5,097,588.2	67,065.4	5,164,653.6
2024	5,476,224.5	5,411,794.9	64,429.6	5,476,224.5
2025	5,812,568.5	5,753,946.6	58,622.0	5,812,568.5
2026	6,123,912.2	6,067,359.0	56,553.3	6,123,912.2
2027	6,448,174.5	6,396,765.6	51,408.9	6,448,174.5
2028	6,758,846.6	6,709,329.6	49,516.9	6,758,846.6
2029	7,082,152.0	7,037,960.3	44,191.6	7,082,152.0
2030	7,340,647.3	7,298,751.0	41,896.3	7,340,647.3
<b>Total</b>	<b>59,580,954</b>	<b>59,000,988</b>	<b>579,966</b>	<b>59,580,954</b>

#### Emission Factors Reference (Point 7b)

There is extensive documentation on emission factors in the PD Climate Annex.docx Chapter 8: Emission factors.

#### Documentation provided by the project proponent

#### WB's evaluation

Date: 28/11/2025

1. Excel tables are deemed aligned with the updated document.
2. Excel tables are deemed aligned with the updated document.
3. Excel tables are deemed aligned with the updated document.
4. Excel tables are deemed aligned with the updated document.
5. Excel tables are deemed aligned with the updated document.
6. Excel tables are deemed aligned with the updated document.
7. Excel tables are deemed aligned with the updated document.
8. Excel tables are deemed aligned with the updated document.
9. Excel tables are deemed aligned with the updated document.

Therefore, CAR 15 is closed.



## CLARIFICATIONS (CLS)

CL ID	01	Date: 06/10/2025
<b>CL description</b>		
<u>Section 3.2.21 of the PD</u>   It is stated: “A spatial analysis based on the administrative territory and the location of previous logging concessions in the project area, these three companies were assumed to have received licenses for 47,309 ha, 44,837 and 57,654 ha within the project area, respectively (see see Figure 3. and Table 3.10).”   Please clarify in the section and explain how the spatial analysis was conducted to reach the stated area values.		
<b>Project proponent’s response</b>		Date: 13/10/2025
As outlined in the Project Description Document, the PP assumed that the total project area would be distributed across three concessions/deforestation agents. This assumption was derived from a spatial analysis conducted using official historical data from the Indonesian Ministry of Forestry on Managed Forest (Logging) and Wood and Fiber concessions.   Additionally, the project area is situated at the intersection of two districts (Kotawaringin Timur) and (Katingan), making it administratively unfeasible to establish a single concession spanning both districts. This administrative division therefore guided the decision to distribute the total area into three concessions of comparable size, consistent with the original proposal submitted in 2008 by the company (PT. Natural Wood Kencana) to the government for the development of an Acacia concession covering 50,000 ha.   An updated spatial analysis, developed to generate the baseline scenario for the first Project Description Document, has been shared with the Validation and Verification Body (VVB), along with all supporting datasets obtained from the Ministry of Forestry. This analysis examines the extent of concessions granted by the government between 1987 and 2022 across three regions of interest: Indonesia (national boundaries), Kalimantan, and Central Kalimantan regions.   The results confirm that the proposed concession sizes in the project area fall well within the statistical range of typical concession sizes observed nationally and regionally, being particularly consistent with those in Central Kalimantan. These findings support the baseline rationale and confirm that the project’s spatial configuration is both technically justified and consistent with sectoral norms observed in comparable forestry and pulp &amp; paper operations across Indonesia.   All spatial analyses, supporting data, and additional reference materials have been provided to the VVB for review (see below)		
<b>Documentation provided by the project proponent</b>		
The requested spatial analysis of the Pulp&amp;paper and managed forest concessions in the Indonesia administrative territories have been added to the climate evidence folder, under the subfolder “<u>KMPBaselineConcessionAreas Analysis</u>”. A copy of this data and analysis has been added in the CL01 folder (Audit-Evidence folder).		

The letter with the government rejection of the concession permit application for industrial forestry plantation (HTI) by PT Kayu Alam Kencana in 2008 (which states that the application was for 50,000ha) has also been added to the above folders.	
<b>VB's evaluation</b>	<b>Date:</b> 14/11/2025
The spatial analysis of the Pulp&amp;paper and managed forest concessions have been provided and deemed correct.   However, the government rejection of concession permit application for industrial forestry plantation (HTI) by PT Kayu Alam Kencana in 2008 is not in the mentioned folder.   Therefore, CL01 is not closed.	
<b>Project proponent's response</b>	<b>Date:</b> 16/11/2025
The government rejection of concession permit application for industrial forestry plantation (HTI) by PT Kayu Alam Kencana in 2008 has been added to the relevant audit evidence folder.	
<b>Documentation provided by the project proponent</b>	
Audit > First Round > Evidence > CL01 > KMPBaselineConcessionAreas_Analysis > <u>Government rejection of concession permit application for industrial forestry plantation (HTI) by PT Kayu Alam Kencana in 2008</u>	
<b>VB's evaluation</b>	<b>Date:</b> 28/11/2025
The evidence has been provided and deemed correct.   Therefore, CL01 is closed.	

CL ID	02	Date: 06/10/2025
CL description		
<u>PD Climate Annex:</u>       <u>Section 3.2:</u> Please provide Ministerial Regulation Permen.LHK No. P.10/2019 and related government guidelines to delineate the peak of the peat dome.     <u>Section 3.3.1:</u> Provide the source and update in the Annex the reference of the parameters essential for conservation area delineation stated in the table.     <u>Section 8.3:</u> Provide the exact source (table and chapter) of the 2006 IPCC Guidelines for National Greenhouse Gas Inventories, used for the combustion factors of CO<sub>2</sub>, CH<sub>4</sub> and N<sub>2</sub>O.     <u>Section 11.2:</u> Provide evidence of field data (2010- 2014) gathered to estimate the Bulk density of peat.		
Project proponent's response		Date: DD/MM/YYYY
- The requested regulation has been added to the Climate evidence folder, in folder "Peak of the peat dome regulation".    - Parameters used for the delineation of the peak of the peat dome and their respective references (these references have also been included in the PD Climate Annex):      -Coefficient TP-TMAT: Provided by Ministerial Regulation Permen.LHK No. P.10/2019.     -Faktor Bentuk: Provided by Ministerial Regulation Permen.LHK No. P.10/2019.     -Porosity: field measurements     -Soil moisture: field measurements     -Minimum peat depth: The IPCC (2013) Wetlands Supplement defines peatlands as areas with a naturally accumulated peat layer of at least 30 cm thickness. The FAO World Reference Base for Soil Resources (2022) classifies peat soils (Histosols) as those with an organic layer of at least 40 cm. This project adopts a 50 cm minimum peat thickness threshold, which is more conservative than both international standards. This threshold is used in all components of the baseline and project scenario modelling.          - We have reviewed all emission and GWP factors in the burn emissions calculations. The exact IPCC references are now included in the PD Climate Annex, and all updates are reflected throughout the model and results.      <b>Emission and Combustion Factors:</b> Derived from the 2013 Supplement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories: Wetland, Chapter 2, Table 2.7 for CO<sub>2</sub> and CH<sub>4</sub> (<a href="https://www.ipcc.ch/site/assets/uploads/2018/03/Wetlands_Supplement_Entire_Report.pdf">https://www.ipcc.ch/site/assets/uploads/2018/03/Wetlands_Supplement_Entire_Report.pdf</a>)    - The N<sub>2</sub>O factor remains from the 2006 IPCC Guidelines, Volume 4 (AFOLU) Chapter, 2, Table 2.5 (also within the E-BPB methods module).     <b>Global Warming Potentials (GWPs):</b> Updated to IPCC Sixth Assessment Report (AR6, 2021), Chapter 7, Table 7.SM.7, using 100-year horizon values (Co<sub>2</sub> = 1, CH<sub>4</sub> = 27.9, N<sub>2</sub>O = 273). These replace the earlier AR5 values and are now reflected across all emissions and VCU calculations (ref:		

<a href="https://www.ipcc.ch/report/ar6/wg1/downloads/report/IPCC_AR6_WGI_Chapter07_SM.pdf">https://www.ipcc.ch/report/ar6/wg1/downloads/report/IPCC_AR6_WGI_Chapter07_SM.pdf</a>   4. Section 10.2 – Subsidence (rather than 11.2): Table 10.2 mistakenly reported that bulk density values from 2010 – 2014 had been used. This was incorrect; 2023 values have been used. Data was collected as described in PD Annex Section 9 (Soil Properties). Table 10.2 has been amended, and bulk density data has been added to the evidence folders.	
<b>Documentation provided by the project proponent</b>	
1. Ministerial Regulation Permen.LHK No. P.10/2019 and the excel spreadsheet provided by the government to make the calculations have been added to the PD Climate evidence folder, in folder “Peak of the peat dome” and Audit CL2 folder.   2. References have been added to the Climate Annex. Porosity and soil moisture field data has been added to the PD Climate evidence folder, in folder “Peak of the peat dome”.   4. Bulk density data (2023) has been added to PD Climate evidence folder, in folder “Pipeline Input Data” (together with all data used in the pipeline) and Audit CL2 folder.	
<b>VWB's evaluation</b>	<b>Date: 14/11/2025</b>
1. The evidence has been included.   2. The evidence has been provided, and reference have been included in the PD climate annex.   3. The evidence have been provided and references have been included in the PD climate annex.   4. The evidence has been provided.   Therefore, CL02 is closed.	

<b>CL ID</b>	<b>03</b>	<b>Date: 06/10/2025</b>
<b>CL description</b>		
<u>Section 2.1.6 of the MR:</u>   Provide evidence of the project start date.		
<b>Project proponent's response</b>		<b>Date: 15/10/2025</b>
Please note that the project was validated in 2016, thus all discussion and evidence on project start date was already provided and approved by Verra secretariat. Evidence on project start date includes the application to obtain the concession which prevented baseline emissions and the confirmation response from the Ministry of Forestry.		
<b>Documentation provided by the project proponent</b>		
Application to obtain the concession dated 10 November 2008.   Confirmation response from the Ministry of Forestry dated 12 June 2009.		
<b>VB's evaluation</b>		<b>Date: 14/11/2025</b>
The issue has been clarified.   Therefore, CL03 is closed.		

<b>CL ID</b>	<b>04</b>	<b>Date: 06/10/2025</b>
<b>CL description</b>		
<u>Section 2.3.11 of the MR:</u>   Describe in more detail in this section the demonstration that community and other stakeholders were directly consulted and participated during this monitoring period.   Provide evidence of the consultation and participation process described.		
<b>Project Proponent's Response</b>		<b>Date: 17/10/2025</b>
Section 2.3.11 has been expanded to include detailed evidence of direct community and stakeholder consultations. The updated section now references 904 community meetings and 208 participatory planning sessions documented in SIRETA, demonstrating active participation and transparent record-keeping during the monitoring period.		
<b>Documentation provided by the project proponent</b>		
Evidence of consultation and participatory and consultation includes a sample of meeting reports and excel file of consultation process data		
<b>VVB's evaluation</b>		<b>Date: 14/11/2025</b>
The information has been included and deemed correct.   Therefore, CL04 is closed.		

<b>CL ID</b>	<b>05</b>	<b>Date: 06/10/2025</b>
<b>CL description</b>		
<u>Section 2.3.12 of the MR:</u>   Provide clarification on how the described meetings influenced the decision making of the project. Describe more explicitly the activities carried out during this monitoring period to demonstrate effective participation and gender sensitivity of the activities and/or process implemented.		
<b>Project Proponent's Response</b>		<b>Date: 17/10/2025</b>
Section 2.3.12 has been rewritten to clarify how community and stakeholder consultations directly influenced project decision-making and to detail activities demonstrating inclusive and gender-sensitive participation. It now highlights how feedback from women, farmers, and other groups shaped project priorities and implementation during the 2020–2023 monitoring period.		
<b>Documentation provided by the project proponent</b>		
Updated MR		
<b>VVB's evaluation</b>		<b>Date: 14/11/2025</b>
The information has been included and deemed correct.   Therefore, CL 05 is closed.		

<b>CL ID</b>	<b>06</b>	<b>Date: 06/10/2025</b>
<b>CL description</b>		
<u>Section 2.3.17 of the MR:</u>   While it was stated in other sections of the MR, it is requested to clarify in this section if worker Insurance (BPJS-TK) has been provided to project workers, and to provide supporting evidence.		
<b>Project proponent's response</b>		<b>Date: 17/10/2025</b>
The section has been updated to clarify that all full-time project staff are registered under both BPJS Ketenagakerjaan (employment insurance) and BPJS Kesehatan (health insurance) in compliance with Indonesian labor regulations. The complete staff list (163 employees) and their respective BPJS-TK and BPJS-Kes numbers have been provided as supporting evidence in this monitoring report. This confirms that the Katingan Mentaya Project maintains full social and health insurance coverage for all employees, including those working in field zones.		
<b>Documentation provided by the project proponent</b>		
Updated MR, database of workers with corresponding insurance coverage number		
<b>VB's evaluation</b>		<b>Date: 14/11/2025</b>
The information has been included and deemed correct.   Therefore, CL 06 is closed.		

<b>CL ID</b>	<b>07</b>	<b>Date: 06/10/2025</b>
<b>CL description</b>		
<u>Section 2.4.2 of the MR:</u>   While the CVs of the RMU team have been provided, no evidence of the Permian team has been provided.   Please provide the CVs of the Permian technical team, or other supporting evidence, to assess the management team's expertise and prior experience.		
<b>Project proponent's response</b>		<b>Date: 14/10/2025</b>
A summary of the CVs of Permian Global is provided		
<b>Documentation provided by the project proponent</b>		
Permian Global Technical Expertise CVs summary		
<b>VB's evaluation</b>		<b>Date: 14/11/2025</b>
The evidence has been provided and deemed correct.   Therefore, CL07 is closed.		

<b>CL ID</b>	<b>08</b>	<b>Date: 06/10/2025</b>
<b>CL description</b>		
<u>Section 2.5.4 of the MR</u>   Section states:   "By maintaining programmes such as community rubber gardens and small-scale rattan businesses, the Katingan Mentaya Project enables economic activities that respect traditional knowledge and environmental values."   "Healthcare delivery remains a key aspect of the Katingan Mentaya Project's efforts to support local well-being while respecting the unique cultural and geographical context of the region. By continuing to deliver health services via waterways in remote villages with limited road access the project demonstrates adaptability to local needs."   Provide in the text a more detailed explanation of these activities, where and/or how many local communities/village implemented these programs to demonstrate that the project continues to preserve and protect cultural heritage in this monitoring period.		
<b>Project proponent's response</b>		<b>Date: 17/10/2025</b>
Section 2.5.4 has been expanded to include specific information on the implementation of community rubber and rattan programmes (18 villages, 384 households) and the floating health service (18 remote riverine communities). These details demonstrate that the project continues to preserve and protect cultural heritage through the integration of traditional livelihoods and culturally appropriate service delivery.		
<b>Documentation provided by the project proponent</b>		
Updated MR		
<b>VB's evaluation</b>		<b>Date: 14/11/2025</b>
The information has been updated and deemed correct.   Therefore, CL 08 is closed.		

<b>CL ID</b>	<b>09</b>	<b>Date: 06/10/2025</b>
<b>CL description</b>		
<u>Section 2.5.8 of the MR</u>   Section describes the handling of Individual Claims in 2019, which occurred in a previous monitoring period.   Please clarify and update with any new information on this issue or other encounter during the current monitoring period.		
<b>Project proponent's response</b>		<b>Date: 17/10/2025</b>
The reference to individual claims from 2019 has been corrected, as these cases were resolved in a previous monitoring period and are no longer active. For the current monitoring period (2020–2023), no new individual claims have been registered. This is confirmed by the Grievance and Dispute Register (2020–2023), which documents 40 grievances and 3 disputes, all resolved through participatory mechanisms without escalation to individual claims. The section has been updated accordingly to reflect that no new cases occurred during this monitoring period.		
<b>Documentation provided by the project proponent</b>		
Grievances spreadsheet for monitoring period.		
<b>WB's evaluation</b>		<b>Date: 14/10/2025</b>
The information has been updated and deemed correct.   Therefore, CL 09 is closed.		

<b>CL ID</b>	<b>10</b>	<b>Date: 06/10/2025</b>
<b>CL description</b>		
<u>Section 3.1.4 of the MR:</u>   Please provide record of formal meetings and socialisation in the form of minutes, photos and an attendees' list.		
<b>Project proponent's response</b>		<b>Date: DD/MM/YYYY</b>
During the 2020–2023 monitoring period, the Katingan Mentaya Project maintained a robust and well-documented program of community engagement.   A total of 904 formal community meetings and 208 participatory socialisation events were held across all 34 partner villages in Katingan and East Kotawaringin districts. These activities included annual village consultations (Musyawarah Desa), socialisation of project updates, livelihood planning workshops, gender-focused dialogues, and joint evaluation sessions between project representatives and community institutions (LPHDs, KTHs, PKK groups, and youth associations).   For each meeting, the project maintains complete attendance lists, minutes of discussions, and photographic records. These have been compiled in the Excel file “Community Meeting 2020-2023.xlsx” and are supported by digital folders containing signed attendance sheets and image documentation for every village and year of the monitoring period.   This documentation demonstrates that the project has consistently conducted participatory and transparent stakeholder engagement throughout the monitoring period, ensuring that local communities were fully informed and involved in project activities and decision-making.		
<b>Documentation provided by the project proponent</b>		
Excel file “Community Meeting 2020-2023.xlsx”		
<b>VB's evaluation</b>		<b>Date: 14/11/2025</b>
The information has been included and provided by the PP.   Therefore, CL 10 is closed.		

CL ID	11	Date: 06/10/2025
CL description		
Some clarifications are needed in the MR:       1. <u>Section 4.4.1:</u> Regarding Capacity Building and Social Cohesion, clarify in the text how many community members participated and provide evidence.     2. <u>Section 4.4.3:</u> Regarding Women's participation in microfinance programmes, clarify in the text how women participated and provide evidence.     3. <u>Section 4.4.5:</u> Describe more explicitly how community perspectives and needs are considered in project planning and implementation.		
Project proponent's response		Date: 18/10/2025
1. Section 4.4.1 – Capacity Building and Social Cohesion   During the 2020–2023 monitoring period, the project delivered extensive capacity-building programmes across all 34 villages, directly training 2,364 community members (38% women) in areas such as fire prevention, agroecology, microfinance, and sustainable livelihood management. These activities were implemented through participatory training sessions, field demonstrations, and community workshops led by zone facilitation teams. The results are documented through the SIRETA monitoring system, which tracks participation records, attendance lists, and evaluation forms. Beyond individual skill development, the project strengthened social cohesion by fostering collaboration between community groups, such as LPHDs, KTHs, women's PKK groups, and youth associations, through joint activities like reforestation campaigns, health initiatives, and participatory village planning. These efforts built trust, encouraged shared responsibility, and reinforced community governance structures, demonstrating measurable improvements in cooperation and collective action.   Section 4.4.3 – Women's Participation in Microfinance Programmes   Women's engagement in the project's microfinance initiatives has been both active and transformative. During this monitoring period, 11 women-led microfinance groups operated across the project area, providing small loans, savings mechanisms, and financial literacy training to over 340 women participants. Women played key roles not only as beneficiaries but as group leaders, treasurers, and facilitators managing revolving funds at the village level. These groups received ongoing mentorship and support from RMU's field facilitators and financial trainers to ensure accountability and growth. Records from the SIRETA system and MoU village reports provide verifiable evidence of these activities, including meeting minutes and fund distribution logs. Through their participation, women have gained greater financial independence, decision-making influence, and recognition within their communities—contributing to stronger household economies and equitable local development.   Section 4.4.5 – Incorporation of Community Perspectives and Needs   Community perspectives and needs are systematically incorporated into project planning and implementation through a participatory governance structure anchored in the annual Musyawarah Desa (village assemblies) and ongoing consultation processes. Each of the 34 partner villages holds structured meetings where local priorities, challenges, and proposals are discussed with project representatives before inclusion in annual work plans and MoU fund allocations. During 2020–2023, more than 900 community meetings and 200 participatory planning sessions		

were held, engaging 28,516 participants across different demographic groups. Inputs gathered through these processes directly influenced project decisions—such as prioritising health campaigns in riverine villages, expanding agroecology training, and developing women-led microfinance initiatives. This participatory feedback cycle ensures that community priorities are integrated into implementation strategies and that project outcomes remain locally relevant, transparent, and community-driven.

#### Documentation provided by the project proponent

Updated MR and corresponding evidence

#### WB's evaluation

**Date:** 14/11/2025

1. The issue has been clarified and is deemed closed.
2. The information is included and deemed correct.
3. The information is updated and deemed correct.

Therefore, CL 11 is closed.

<b>CL ID</b>	<b>12</b>	<b>Date: 06/10/2025</b>
<b>CL description</b>		
<u>Section 5.2.2 of the MR:</u>   Provide evidence of the following statements:       1. "All 34 villages are rural and among Indonesia's lowest income brackets."     2. "Project has supported 11 LPHDs to obtain forest tenure and empowered over 11 women-led groups." Additionally, include in the MR the list of <i>LPHD</i> women-led groups.		
<b>Project proponent's response</b>		<b>Date: 14/10/2025</b>
Evidence has been added to substantiate the statements in Section 5.2.2. All 34 villages engaged in the project are located in rural areas of Katingan and East Kotawaringin districts, both recognised by BPS as among Indonesia's lowest income categories. The project has facilitated the formalisation of 11 LPHDs through Village Forest (Hutan Desa) permits and provided targeted capacity building to these institutions. Additionally, 11 women-led groups have been supported across participating villages through microfinance, NTFP, and handicraft initiatives, ensuring both gender inclusion and livelihood diversification. The list of LPHDs and women-led groups is now included as an annex to the MR.		
<b>Documentation provided by the project proponent</b>		
Corresponding evidence is provided		
<b>VVB's evaluation</b>		<b>Date: 14/11/2025</b>
1. The evidence has been provided and deemed correct.     2. The evidence has been provided and deemed correct.       Therefore, CL12 is closed.		

CL ID	13	Date: 06/10/2025
<b>CL description</b>		
<u>Section 5.3.2 of the MR:</u>   The explanation provided regarding dissemination of biodiversity results for academia and general public is clear. However, it is unclear how these results have been communicated to other stakeholders.   Provide evidence that biodiversity results have been communicated to communities and local stakeholders.		
<b>Project proponent's response</b>		Date: 15/10/2025
Biodiversity monitoring results indicate ongoing hunting, logging, and human–wildlife conflicts since the projects inception. These findings subsequently prompted a series of targeted outreach and awareness programmes with affected communities during the monitoring period. Between 2021 and 2023, multiple biodiversity-focused workshops, socialisation sessions, and awareness campaigns were held across project villages to promote wildlife protection, prevent poaching, and reduce illegal logging. These activities included specific sessions on orangutan encounters, biodiversity survey methods, and forest conservation laws, and are evidenced by attendance records and photographic evidence.   In addition, biodiversity-related information was disseminated during the socialization of the current MR results in July 2025 and integrated into the Environmental and Health Education Module under the <i>Sekolah Sehat</i> program, which was delivered to local schools in collaboration with education authorities. These initiatives ensured that biodiversity monitoring results were communicated to communities and stakeholders, reinforcing local participation in conservation efforts. These dissemination activities are now listed in the MR, with supporting evidence referenced in Section 5.3.2.		
<b>Documentation provided by the project proponent</b>		
See evidence file CL13 including biodiversity community meetings, education module and socialization of the PD and MR		
<b>VB's evaluation</b>		Date: 14/10/2025
The information has been clarified and evidence has been provided.   Therefore, CL 13 is closed.		

CL ID	14	Date: 06/10/2025
<b>CL description</b>		
<u>MR:</u>   Provide evidence of government approval to proceed with the verification process and evidence of the project registration in Indonesia's national registry system (SRN-PPI).		
<b>Project proponent's response</b>		Date: 14/10/2025
<b>Evidence of government approval to proceed with the verification process:</b>   The reactivation of PT RMU's permit from suspension provides the basis for further verification. The decrees for the reactivation of the permit for the freezing of PT RMU for Units I and II (No.374 and 375) are provided as evidence.   <b>Evidence of Project registration in SRN-PPT:</b>   Below is an explanation of the Progress of PT RMU's activity registration by the SRN:       1. PTRMU has registered through SRN since 2018 up to the technical document status stage (stage III of 4 stages)     2. The Ministry of Environment is developing a Robust SRN (new Beta version) from the existing SRN to support the implementation of the Mutual Recognition Agreement (MRA) with Verra or other certifications (JCM, Gold Standard, Plan Vivo).     3. On August 25, 2025, the new SRN dashboard (Robust SRN) was launched and simulations were conducted. PT RMU has successfully logged in to the new dashboard, but data is awaiting migration from the existing SRN.     4. Following the signing of the MRA, Verra requires guidance for Project Developers/Proponents to ensure the MRA scheme can be implemented. The guidance document is currently being prepared.		
<b>Documentation provided by the project proponent</b>		
- Evidence of project registration in <i>Indonesia's national registry system (SRN-PPI)</i>. This evidence includes the description of the process and screenshots of the registry system displaying the project registration.     - Decrees for the reactivation of the permit for the freezing of PT RMU for Units I and II (No.374 and 375).		
<b>VVB's evaluation</b>		Date: 14/11/2025
The issue has been clarified, and evidence has been provided.   Therefore, CL 14 is closed.		



## APPENDIX 5: ATTENDANCE LISTS

**AENOR**  
Confia

ATTENDANCE LIST

PROJECT: Katingan Mentaya Project

DATE: 03/08/2025

MEETING TOPIC: Kick off Meeting

LOCATION: Aquarius Hotel/M&TOWN

\*By signing this document, I hereby acknowledge and accept the following terms: a) It is my intention to participate in this query in a free and transparent manner. b) I consent to disclose my name in public document in the framework of the certification to issue carbon credits

No	NAME & SURNAME	ROLE/PROFESSION/STAKEHOLDER GROUP	COMMUNITY	SIGNATURE*
1	Taryono. Darusman	GM & RnD - RMC		Darusman
2	Toni Saloh	community - RMC		Saloh
3	SARAH SCRIVEN	BIODIVERSITY TECH TEAM - PEKAN		SS
4	Banu M. H. H.	Project Manager		Banu
5	Hirson H.	Biz Dev Manager		Hirson
6	Josep H.	Kasir PNDH		Josep
7	Harul C. G.	Kasir HR RMC		Harul
8	Brama M. M.	Koordinator HSE		Brama
9	Akasyul Anwar	Kasir PMSB		Akasyul
10	Krisno	Kasir BAHUTLA		Krisno
11	Gede Wro	KZ MDW		Gede
12	Yohanes Toba	KZ STRT		Yohanes
13	M. GALIOT.	KZ		M. GALIOT.
14	Dwi Winayanti	HR		Dwi
15	Zidna Sabila H	RnD		Zidna
16	Arjo Utro	Holding		Arjo
17	Jetti RIZARD	Holding		Jetti
18	DESMON	PERC		DESMON
19	Andi Arissa Kusuma	Kepala zona PH		Andi

**AENOR**  
Confia

ATTENDANCE LIST

PROJECT: Katingan Mentaya Project

DATE: 03/08/2025

MEETING TOPIC: Kick off Meeting

LOCATION: Midtown Hotel

\*By signing this document, I hereby acknowledge and accept the following terms: a) It is my intention to participate in this query in a free and transparent manner. b) I consent to disclose my name in public document in the framework of the certification to issue carbon credits

No	NAME & SURNAME	ROLE/PROFESSION/STAKEHOLDER GROUP	COMMUNITY	SIGNATURE*
20.	Magner. Nisulano	Consultan		Magner
21	Milena A.	HSE		Milena
22	Paryadi	BIO		Paryadi
23	Dim Kama Wit	FIN		Dim
24.	Lingga	Log		Lingga
25	Ridho	KORUK		Ridho
26	SUANDRI	Kalon Kamipung		SUANDRI
27	HEDWIN	PPH		HEDWIN
28.	SONIA	CONSULTANT SDGs		SONIA
29	Siah	Magang		Siah
30	Gunarto	KMR BIOD.		Gunarto

# AENOR

## Confía

PROJECT: Rukungu Mentaya Project

DATE: August 31, 2025

**MEETING TOPIC:** Interview with local authorities

LOCATION: Avarius Hotel

## ATTENDANCE LIST

\*By signing this document, I hereby acknowledge and accept the following terms: a) It is my intention to participate in this query in a free and transparent manner. b) I consent to disclose my name in public document in the framework of the certification to issue carbon credits

[illegible]

# AENOR

**Confía**

PROJECT: Katingan Mentaya Project

DATE: 04/08/2025

**MEETING TOPIC:** Interview with project management

LOCATION: PT. RMU office at Sampit

## ATTENDANCE LIST

\*By signing this document, I hereby acknowledge and accept the following terms: a) It is my intention to participate in this query in a free and transparent manner. b) I consent to disclose my name in public document in the framework of the certification to issue carbon credits

[illegible]

**AENOR**  
Confia

ATTENDANCE LIST

PROJECT: Katering Mentaya Project

DATE: 05/08/2015

MEETING TOPIC: Interview with the Community

LOCATION: Mentaya Sebrang, Zone Sebrang

\*By signing this document, I hereby acknowledge and accept the following terms: a) It is my intention to participate in this query in a free and transparent manner. b) I consent to disclose my name in public document in the framework of the certification to issue carbon credits

No	NAME & SURNAME	ROLE/PROFESSION/STAKEHOLDER GROUP	COMMUNITY	SIGNATURE*
	Rosalia P	Kasi PKD	Kec. Sebrang	
	REZA An M. Asou	LURAH	MENTAYA SEBRANG	
1	Subliangah	Sekdes	Seragam Jaya	
2	Ahmad Haplan Sapari	RSA	RSA Mentaya Sebrang	
3	Zul KIELI	Mantir	Seragam Jaya	
4	YANTO	DKWANG	MENTAYA SEBRANG	
5	Musfah	Kader posyandu	Terantang	
6	Lilik Tawahyuni	Kader Poslan sia.	Mentaya Sebrang	
7	Murniah	Kader posyandu Balita	Mentaya Sebrang	
8	ABWADI SYUKIR.	Kader. DB. Terantang.	DB. Terantang	
9	Sapri Peli Nabila	Perangkat Desa	Desa Ganggo	
10	Cici cici Rany	Kepala Desa Ganggo	Desa Ganggo	
11	M.FAHRUZZI	KTHI HUMBANG HUMBANG	TERANTANG Hilir	
12	Barni Abdul Fath	Sekret Terant. Hilir	Terantang Hilir	
13	Abdul Muhid	KADES	Terantang Hilir	
14	ERO CHRYONO	RSA	SERAGAM JAYA	

**AENOR**  
Confia

ATTENDANCE LIST

PROJECT: Katering Mentaya Project

DATE: 05/08/2015

MEETING TOPIC: Interview with the Community

LOCATION: Mentaya Sebrang, Zone Sebrang

\*By signing this document, I hereby acknowledge and accept the following terms: a) It is my intention to participate in this query in a free and transparent manner. b) I consent to disclose my name in public document in the framework of the certification to issue carbon credits

No	NAME & SURNAME	ROLE/PROFESSION/STAKEHOLDER GROUP	COMMUNITY	SIGNATURE*
15	MISRAH	RSA	Desa Batuh	
16	MARA KARMA	RSA	Desa Batuh	
17	TRISNA	Guru	SMPN 6 Samudra	
18	Siti HAMDANAH	Ketua Kader posyandu	Mentaya Sebrang	
19	Belkamilah	Mantir	Desa Ganggo	
20	Sedih man	Mantir	Desa Ganggo	
21	PABRAKI SYAH	BATAMAD	Kec. Sebrang	
22	Rohman Robin	Mantir. Kec.	Kec. Sebrang	
23	Imam Baihaki	Karang Taruna	Desa Terantang Hilir	
24	Ahmad Syabirin	Karang Taruna	Desa Terantang	
25	Atma Yanti	Kepala Desa	Ganggo	

**AENOR**  
Confía

## ATTENDANCE LIST

PROJECT: Katingan Mentaya Project

DATE: 6/08/2025

MEETING TOPIC: Interview with the Guard Post Fire manager <sup>General</sup> LOCATION: Pos Barak / West Post

\*By signing this document, I hereby acknowledge and accept the following terms: a) It is my intention to participate in this query in a free and transparent manner. b) I consent to disclose my name in public document in the framework of the certification to issue carbon credits

No	NAME & SURNAME	ROLE/PROFESSION/STAKEHOLDER GROUP	COMMUNITY	SIGNATURE*
1	Andi Angga Kusuma	Rimba Makmur Utama / KAZONE		
2	Agus	Rimba Makmur Utama		
3	HEDWIM	RMU / MANAGER PHT		
4	KRISNO	RMU / Kasi PPHK		
5	Ahmad Sulaiman	RMU ZPHT		
6	IRMAN TO	RMU BIN-ITVT		
7	FERNANDES.O.M	RMU / Kasi PPHK		
8	A. Nurhasyam	RMU / Administrasi HSE		
9	Donnal Setiawan	RMU / wakil kepala Zona P-H		
10	SYAHRI	BKSI / PMK		
11	Ridu	RMU / PMK		
12	ANDRE WINATA	RMU / UMLOG		
13	Asykar	RMU / komunikasi		
	Ayumu	RMU / komunikasi		

**AENOR**  
Confía

## ATTENDANCE LIST

PROJECT: Kotungan Mentaya Project

DATE: 06/08/2025

**MEETING TOPIC:** Interview with the Nursery team

LOCATION: Nursery Unit I Kerokan Hartigan

\*By signing this document, I hereby acknowledge and accept the following terms: a) It is my intention to participate in this query in a free and transparent manner. b) I consent to disclose my name in public document in the framework of the certification to issue carbon credits

[illegible]

**Confía**

DATE: 07/08/2025

LOCATION: Central Post

## ATTENDANCE LIST

\*By signing this document, I hereby acknowledge and accept the following terms: a) It is my intention to participate in this query in a free and transparent manner. b) I consent to disclose my name in public document in the framework of the certification to issue carbon credits

[illegible]

## Confía

DATE: 07/08/2025

LOCATION: Central Post

## ATTENDANCE LIST

\*By signing this document, I hereby acknowledge and accept the following terms: a) It is my intention to participate in this query in a free and transparent manner. b) I consent to disclose my name in public document in the framework of the certification to issue carbon credits

[illegible]

## ATTENDANCE LIST

DATE: 07/08/2025

LOCATION: Central Post

\*By signing this document, I hereby acknowledge and accept the following terms: a) It is my intention to participate in this query in a free and transparent manner. b) I consent to disclose my name in public document in the framework of the certification to issue carbon credits

[illegible]

## ATTENDANCE LIST

DATE: 08/08/2025

LOCATION: Kampung Melayu

\*By signing this document, I hereby acknowledge and accept the following terms: a) It is my intention to participate in this query in a free and transparent manner. b) I consent to disclose my name in public document in the framework of the certification to issue carbon credits

No	NAME & SURNAME	ROLE/PROF/STAKEHOLDER GROUP	COMMUNITY	SIGNATURE*
1	M. Yooni	Kp Melayu	RTH.	
2	AMANSYAH	KAMEL	KETUA KTH	
3	RASYOI	MENDAWAI	KETUA LPHD	
4	NURUL BUDIA	PERIGI	Guru	
5	NORSAH	MENDAWAI	KET. KEL SIMPAN PINJAM	
6	MELIANA	PERIGI	GURU	
7	JURHA	PERIGI	KADER	
8	RAMADANI	Kp Melayu	LIMNAS	
9	M. Haris JM. S.Pd	Kampung Melayu	Guru	
10	MASYHAM	Mendawai	Guru	
11	SULAMI	- 1 -	Anggota KSM	
12	Rahmadinor	- 2 -	LPHD	
13	Iktiharial	- 11 -	ANGGOTA KSM	
14	Madona Melly Melani	Mendawai	Sekretaris KSM.	
15	Diah	Kampung Melayu	Manjarebant	
16	MAKASI	Kp Melayu.	Kades	
17	NICHOLAS DAVIEL	CAMAT	Kecamatan Mendawai	

**AENOR**  
Confía

## Confía

PROJECT: Kathryn Mentage Project

DATE: 08/08/2025

**MEETING TOPIC:** Interview with the Community

LOCATION: Kampung Melayu

## ATTENDANCE LIST

\*By signing this document, I hereby acknowledge and accept the following terms: a) It is my intention to participate in this query in a free and transparent manner. b) I consent to disclose my name in public document in the framework of the certification to issue carbon credits

[illegible]

**AENOR**  
Confía

## Confía

PROJECT: Katongan Mantaye Project

DATE: 08/08/2025

**MEETING TOPIC:** Interview with Community Agroforestry team

LOCATION: Demplot CSR Kampung Melayu

## ATTENDANCE LIST

\*By signing this document, I hereby acknowledge and accept the following terms: a) It is my intention to participate in this query in a free and transparent manner. b) I consent to disclose my name in public document in the framework of the certification to issue carbon credits

[illegible]

**AENOR**  
Confía

## ATTENDANCE LIST

PROJECT: Kelangkaan Mentaya Project

DATE: 09/09/2025

MEETING TOPIC: Biodiversity ~~1~~

LOCATION: Central Post

\*By signing this document, I hereby acknowledge and accept the following terms: a) It is my intention to participate in this query in a free and transparent manner. b) I consent to disclose my name in public document in the framework of the certification to issue carbon credits

[illegible]

**AENOR**  
Confía

## ATTENDANCE LIST

PROJECT: Kabupaten Mentawai Project

DATE: 12/09/2025

MEETING TOPIC: Interview with LPHD community group LOCATION: Tampelas village, LPHD office

\*By signing this document, I hereby acknowledge and accept the following terms: a) It is my intention to participate in this query in a free and transparent manner. b) I consent to disclose my name in public document in the framework of the certification to issue carbon credits

[illegible]

**AENOR**  
Confia

ATTENDANCE LIST

PROJECT: Katering Mertaya Project  
MEETING TOPIC: Interview with the community

DATE: 13/09/2025  
LOCATION: Telaga village

\*By signing this document, I hereby acknowledge and accept the following terms: a) It is my intention to participate in this query in a free and transparent manner. b) I consent to disclose my name in public document in the framework of the certification to issue carbon credits

No	NAME & SURNAME	ROLE/PROFESSION/STAKEHOLDER GROUP	COMMUNITY	SIGNATURE*
1.	Tomie	Kepala Desa Telaga	Desa Telaga	
2	M. BERAU	KEPUA B PD 2 TALAGA	Desa Telaga	
3	Ahmad yuni	Ketua LPM Desa Telaga	Desa Telaga	
4	Metroyadi	Ketua KTH kelan Ceston & idag	Desa Telaga	
5.	SUMARJO	Bendahara KTH DS Telaga	Desa Telaga	
6	Suparji	SEKRETARIS Desa parupuk	Desa parupuk	
7	Yulia Sari	Kader posyandu	Desa. Parupuk	
8	M. ZAIRUDINSYAH	MPA DS TELAGA	Desa TELAGA	
9	DEA KARNO	MPA DS Telaga	Desa TELAGA	
10	Pahma Wati	KADER POSYANDU telaga	Desa Telaga	
11	IRAWATI	Kader posyandu telaga	Desa Telaga	
12.	Siti Ranti	Kepala Sekolah SMAS PGRI Telaga	Desa Telaga	

**AENOR**  
Confia

ATTENDANCE LIST

PROJECT: Katering Mertaya Project  
MEETING TOPIC: Plot Measurement III

DATE: 13/09/2025  
LOCATION: Karan / Karan Hanjipon

\*By signing this document, I hereby acknowledge and accept the following terms: a) It is my intention to participate in this query in a free and transparent manner. b) I consent to disclose my name in public document in the framework of the certification to issue carbon credits

No	NAME & SURNAME	ROLE/PROFESSION/STAKEHOLDER GROUP	COMMUNITY	SIGNATURE*
1	HERIYANTO	Tim Pengukuran Plot		
2	PHILIP ULOK	PERMIAN GLOBAL		
3	ZAIDEY FULGENTIUS	PERMIAN GLOBAL		
4	Wardoyo	Tim pengukuran plot Choloris		
5	AMANTO	Tim pengukuran plot Choloris		
6	CATYONO	Tim pengukuran plot Choloris		
7	Rudi Jari	Tim Pengukuran Plot Choloris		
8.	Ahmad Nur Amin	Tim pengukuran plot Choloris		
9	Sumarto	Permisian Global		
10	Andri Pratama P	SUPPORT CHSE		

**AENOR**  
Confia

ATTENDANCE LIST

PROJECT: Kertirisan Mentaya Project

DATE: 13/09/2023

MEETING TOPIC: Plot Measurement 112

LOCATION: Kana/ Kerdan Hantipon

\*By signing this document, I hereby acknowledge and accept the following terms: a) it is my intention to participate in this query in a free and transparent manner. b) I consent to disclose my name in public document in the framework of the certification to issue carbon credits

No	NAME & SURNAME	ROLE/PROFESSION/STAKEHOLDER GROUP	COMMUNITY	SIGNATURE*
1	HERIVANTO	Tim Pengukuran Plot		Ahmad
2	PHILIP ULOK	PERMIAN GLOBAL		CH
3	ZAIDEY FULGENTIUS	PERMIAN GLOBAL		Su
4	Wardoyo	Tim Pengukuran Plot Cholonis		[Signature]
5	IRMANANTO	Tim Pengukuran Plot Cholonis		[Signature]
6	CATYONO	Tim Pengukuran Plot Cholonis		[Signature]
7	Rani Jara	Tim Pengukuran Plot Cholonis		[Signature]
8	Ahmad Nur Amin	Tim Pengukuran Plot Cholonis		[Signature]
9	Sunarto	Perumian Global		[Signature]
10	Andri Pratama P	SUPPORT (HSE)		[Signature]

**AENOR**  
Confia

ATTENDANCE LIST

PROJECT: Kertirisan Mentaya Project

DATE: 13/09/2023

MEETING TOPIC: Plot Measurement 113

LOCATION: Kana/ Kerdan Hantipon

\*By signing this document, I hereby acknowledge and accept the following terms: a) it is my intention to participate in this query in a free and transparent manner. b) I consent to disclose my name in public document in the framework of the certification to issue carbon credits

No	NAME & SURNAME	ROLE/PROFESSION/STAKEHOLDER GROUP	COMMUNITY	SIGNATURE*
1	HERIVANTO	Tim Pengukuran Plot		Ahmad
2	PHILIP ULOK	PERMIAN GLOBAL		CH
3	ZAIDEY FULGENTIUS	PERMIAN GLOBAL		Su
4	Wardoyo	Tim Pengukuran Plot Cholonis		[Signature]
5	IRMANANTO	Tim Pengukuran Plot Cholonis		[Signature]
6	CATYONO	Tim Pengukuran Plot Cholonis		[Signature]
7	Rani Jara	Tim Pengukuran Plot Cholonis		[Signature]
8	Ahmad Nur Amin	Tim Pengukuran Plot Cholonis		[Signature]
9	Sunarto	Perumian Global		[Signature]
10	Andri Pratama P	SUPPORT (HSE)		[Signature]

## Confía

## ATTENDANCE LIST

LOCATION: Kana/ Karokan Hanjipan (Cfara)

\*By signing this document, I hereby acknowledge and accept the following terms: a) It is my intention to participate in this query in a free and transparent manner. b) I consent to disclose my name in public document in the framework of the certification to issue carbon credits

[illegible]

## Confía

## ATTENDANCE LIST

LOCATION: Kanal Kerotan Hantipan (<sup>Utara</sup> Selatan)

\*By signing this document, I hereby acknowledge and accept the following terms: a) It is my intention to participate in this query in a free and transparent manner. b) I consent to disclose my name in public document in the framework of the certification to issue carbon credits

[illegible]

**Confía**

DATE: 14/09/2025

LOCATION: Kanal Keratan Hanjiran (Yara)

\*By signing this document, I hereby acknowledge and accept the following terms: a) It is my intention to participate in this query in a free and transparent manner. b) I consent to disclose my name in public document in the framework of the certification to issue carbon credits

[illegible]

**Confía**

DATE: 15/09/2025

LOCATION: *Kanal Keratan Hantipan (Selatan)*

\*By signing this document, I hereby acknowledge and accept the following terms: a) It is my intention to participate in this query in a free and transparent manner. b) I consent to disclose my name in public document in the framework of the certification to issue carbon credits.

[illegible]

**AENOR**  
Confia

ATTENDANCE LIST

PROJECT: Kabinan Mentaya Project

DATE: 15/09/2025

MEETING TOPIC: Plot measurement 62

LOCATION: Kana/ Karokan Hantipon (Selatan)

\*By signing this document, I hereby acknowledge and accept the following terms: a) It is my intention to participate in this query in a free and transparent manner. b) I consent to disclose my name in public document in the framework of the certification to issue carbon credits

No	NAME & SURNAME	ROLE/PROFESSION/STAKEHOLDER GROUP	COMMUNITY	SIGNATURE*
1	HERIVANTO	Tim pengukuran Plot		AHMAO
2	PHILIP ULOK	PERMIAN GLOBAL		CH
3	ZAIDEY FULGENTIUS	PERMIAN GLOBAL		Fus
4	Wardoyo	Tim pengukuran plots Choloris		Wardoyo
5	IRMANATO	Tim pengukuran Plot Choloris		IRMANATO
6	CAHYONO	Tim pengukuran plot Choloris		CAHYONO
7	Budi Jasa	Tim pengukuran Plot Choloris		Budi Jasa
8	Ahmad Nur Amin	Tim pengukuran plot Choloris		Ahmad Nur Amin
9	Sumarto	Permiian Global		Sumarto
10	Andri Pratama P	SUPPORT (MSE)		Andri Pratama P

**AENOR**  
Confia

ATTENDANCE LIST

PROJECT: Kabinan Mentaya Project

DATE: 16/09/2025

MEETING TOPIC: Plot Measurement 79

LOCATION: Kana/ Karokan Hantipon (Selatan)

\*By signing this document, I hereby acknowledge and accept the following terms: a) It is my intention to participate in this query in a free and transparent manner. b) I consent to disclose my name in public document in the framework of the certification to issue carbon credits

No	NAME & SURNAME	ROLE/PROFESSION/STAKEHOLDER GROUP	COMMUNITY	SIGNATURE*
1	HERIVANTO	Tim pengukuran Plot		AHMAO
2	PHILIP ULOK	PERMIAN GLOBAL		CH
3	ZAIDEY FULGENTIUS	PERMIAN GLOBAL		Fus
4	Wardoyo	Tim pengukuran plots Choloris		Wardoyo
5	IRMANATO	Tim pengukuran Plot Choloris		IRMANATO
6	CAHYONO	Tim pengukuran plot Choloris		CAHYONO
7	Budi Jasa	Tim pengukuran Plot Choloris		Budi Jasa
8	Ahmad Nur Amin	Tim pengukuran plot Choloris		Ahmad Nur Amin
9	Sumarto	Permiian Global		Sumarto
10	Andri Pratama P	SUPPORT (MSE)		Andri Pratama P

## Confía

DATE: 17/09/2025

MEETING TOPIC: Closing Meeting

LOCATION: RMU office at Bogor, west Java

\*By signing this document, I hereby acknowledge and accept the following terms: a) It is my intention to participate in this query in a free and transparent manner. b) I consent to disclose my name in public document in the framework of the certification to issue carbon credits

[illegible]